

## **Transaction Privilege Tax Healthcare Exemption Certificate**

## I. Qualifying Hospitals

or

II. Qualifying Health Care Organizations (QHCO)

or

## III. Qualifying Rehabilitation Programs for Mentally or Physically Disabled Persons or IV. Qualifying Community Health Centers

This Exemption Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009. The purpose of the Certificate is to document tax-exempt transactions with qualified purchasers. *An Organization qualified as a QHCO or an Organization with specialized programs for mentally or disabled persons will have limitations on how the items purchased are used. To be exempt in those cases, the purchases must be used SOLELY to provide health and medical related educational and charitable services or for the Organizations' programs. These reasons should be included in Section E. This form is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate along with a copy of the Organization's annual "Exemption Letter" for single transactions or for specified periods as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one category of exemption may be claimed on a Certificate.* 

Vendors: Please review the Organization's annual Exemption Letter carefully.

A. Purchaser's Name and Address:		B. Check Applicable Box:
Purchaser's Name		☐ Single Transaction Certificate
Address		Period From Through (You must choose specific dates for which the certificate will be valid. You are encouraged not to exceed a 12 month period. However, a certificate will be considered to be accepted in good faith for a period not to exceed 48 months if the
City	State ZIP Code	vendor has documentation the TPT license is valid for each calendar year covered in the certificate.)
Purchaser's Email (Optional)		Purchaser's Telephone Number (Optional)
Vendor's Name		
C. Facility:		
Name of Facility*		Facility Location*
<sup>k</sup> (If the purchaser is claiming an ex	temption for more than one facility l	ocation, reference and attach a list of the locations to the Form 5000HC.)
D. Reason for Exemption:		
I. Qualifying Hospital (check a	ppropriate box):	
	ation or satellite facility provides the crvices for the diagnosis and treatr	nrough an organized medical staff, inpatient beds, medical services, nent of patients.
		a health care institution providing inpatient beds or resident beds and continuing basis but who do not require hospital care or direct daily
	sident beds or residential units, su	on is a health care institution other than a hospital or a nursing care pervisory care services, personal care service, directed care services
		a Licensed Nursing Care Institution - The above location provides the residential units and is operated in conjunction with a licensed
Licensed Kidney Dialysi held for profit.	s Center - The above location pro	ovides medical, nursing or health-related services and is not used or

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II. Qualifying Health Care Organization ("QHCO"  Tangible personal property purchased or lease related educational and charitable services. services that are health and medical related.*  Any tangible personal property purchased or and family medical education training for bline birth to age twenty-one.	ed by a QHCO when the prop The facility location in Sec	perty is to be <u>solely used</u> to provide tion C above must provide educa ed to providing educational, therap	ational or charitable peutic, rehabilitative
III. Programs for Mentally or Physically Disabled  Tangible personal property purchased or leas  exclusively in programs for persons with placement, rehabilitation or testing.*	ed by a nonprofit charitable		
IV. Qualifying Community Health Centers  The tangible personal property purchased or I primary care in the community, 2) a nonhospit in this state, or 3) a clinic that is being constru	al affiliated clinic that is locate	ed in a federally designated medical	
E. Describe the tangible personal property This may include utilities, job printing of Exemption Letter issued to organization must be used.* (Use additional pages if	r restaurant purchases ns II and III of Section [	for certain purchasers. See	the Department
F. Certification			
A vendor that has reason to believe that the burden of proving entitlement to the exemplor of the burden of proof and the purchaser methe purchaser cannot establish the accuracy purchaser is liable for an amount equal to the have been required to pay if the vendor had purchaser to payment of the A.R.S. § 42-500 Certificate will subject the purchaser to criminal to the subject the purchaser to criminal the subject the subject the purchaser to criminal the subject the	tion. A vendor that acce ay be required to estable y and completeness of to transaction privilege ta not accepted the Certific O9 amount equal to any	pts a Certificate in good faith ish the accuracy of the claim he information provided in th x, penalty and interest which t cate. Misuse of this Certificate tax, penalty or interest. Willfu	n will be relieved led exemption. If e Certificate, the he vendor would e will subject the ul misuse of this
I, (print full name)exempt from Arizona transaction privilege tax a Further, if purchasing or leasing as an agent or the purchaser named above.			ate and complete.
SIGNATURE OF PURCHASER REPRESENTATIVE	 DATE	TITLE	

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