



# Arizona Department of Revenue

Arizona Form  
5014

## Exemption Certificate for Electricity and Natural Gas Primarily Used in Manufacturing and Smelting Operations

FOR PURPOSE OF A STATUTORY DEDUCTION PROVIDED BY A.R.S. § 42-5063, EFFECTIVE AUGUST 1, 2014

This Certificate is to be completed by the manufacturer/smelter and furnished to the utility company. Please attach this certificate to an accurately completed Form 5000 with box 11 checked. Please note this deduction is only available for cities that chose local option PP; it is NOT available for all cities. The utility company shall retain this Certificate. Incomplete Certificates are not considered to be accepted in good faith. This form is required to be completed annually.

Please limit the use of this form to one year periods only and provide an updated form when events affecting qualification changes.

### EXEMPTION

This Certificate is only for use by qualified manufacturers or smelters as defined in A.R.S. § 42-5063 to document the deduction provided for the exemption of electricity and natural gas under the utility classification.

### THIS CERTIFICATE IS ONLY EFFECTIVE FOR THE FACILITY LISTED BELOW

#### TO BE COMPLETED BY MANUFACTURER OR SMELTER (OR ENTITY REPRESENTATIVE):

MANUFACTURER/SMELTER NAME			
BUSINESS ADDRESS (NO P.O. BOXES)		CITY, TOWN OR POST OFFICE	STATE ZIP CODE
FEIN	TRANSACTION PRIVILEGE TAX NUMBER	TYPE OF UTILITY SERVICE (ELECTRICITY OR NATURAL GAS)	
SERVICE ADDRESS OF FACILITY		UTILITY ACCOUNT NUMBER	
PERIOD EFFECTIVE <i>(This form is required to be completed annually. Please limit the use of this form to one year periods only and provide an updated form when events affecting qualification changes.)</i> MM/DD/YYYY THROUGH MM/DD/YYYY		MANUFACTURER/SMELTER TELEPHONE NUMBER	

#### QUESTIONS TO BE ANSWERED BY MANUFACTURER OR SMELTER (OR ENTITY REPRESENTATIVE):

TAXPAYER MANUFACTURES/SMELTERS \_\_\_\_\_

1. Total value of manufactured/smelted products exported out of Arizona.....	\$
2. Total value of products manufactured/smelted in Arizona .....	\$
3. Divide line 1 by line 2. This is the percentage of the licensed business' products exported out of Arizona...	%
4. Revenues received from manufacturing/smelting in Arizona.....	\$
5. Gross revenues from business in Arizona.....	\$
6. Divide line 4 by line 5. This is percentage of revenue from the licensed business' manufacturing/smelting operations in Arizona.....	%
7. Number of employees engaged in manufacturing/smelting in Arizona .....	
8. Total number of employees in Arizona.....	
9. Divide line 7 by line 8. This is the percentage of the licensed business' employees engaged in manufacturing/smelting in Arizona.....	%

Manufacturer/Smelter Name (as shown on page 1)		Transaction Privilege Tax Number	
10.	Business' value of capitalized assets used directly in manufacturing/smeltering in Arizona .....	\$	
11.	Business' overall value of capitalized assets in Arizona .....	\$	
12.	Divide line 10 by line 11. This is the percentage of the licensed business' value of capitalized assets used in manufacturing/smeltering in Arizona.....		%
13.	Square footage of floor space of business in Arizona dedicated to manufacturing/smeltering .....		
14.	Total square footage of business in Arizona.....		
15.	Divide line 13 by line 14. This is the percentage of the licensed business' floor space dedicated to manufacturing/smeltering in Arizona .....		%

Certification

A utility business who has reason to believe that this Certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A utility business that accepts a Certificate in good faith will be relieved of the burden of proof and the purchaser may be required to establish the accuracy of the claimed exemption. If the purchaser cannot establish the accuracy and completeness of the information provided in the Certificate, the purchaser is liable for an amount equal to the transaction privilege tax, penalty and interest which the utility business would have been required to pay if the utility business had not accepted the Certificate. Misuse of the Certificate will subject the purchaser to payment of the A.R.S. § 42-5009 amount equal to any tax, penalty and interest. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to A.R.S. § 42-1127.

I, (print full name) \_\_\_\_\_, hereby certify that these utility purchases are exempt from Arizona transaction privilege tax and that the information provided on this Certificate is true, accurate and complete. Further, if purchasing as an agent or officer, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

SIGNATURE OF MANUFACTURER/SMELTER OR ENTITY REPRESENTATIVE

TITLE

DATE