



**Arizona Department of Revenue  
Transaction Privilege and Use Tax  
Used Oil Burner Exemption Certificate**

**ARIZONA FORM  
5004**

**Effective July 21, 1997**

This exemption Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009

This Certificate is to be completed by the purchaser and furnished to the vendor. The vendor shall retain this Certificate.  
Incomplete Certificates are not considered to be accepted in good faith.

**Information**

Purchaser's Business Name and Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Arizona Transaction Privilege Tax License Number \_\_\_\_\_

TIN \_\_\_\_\_

Other Tax License Number \_\_\_\_\_

Other State/County \_\_\_\_\_

If no license number, provide reason: \_\_\_\_\_

Used Oil Permit No. \_\_\_\_\_ Used Oil Fuel Permit No. \_\_\_\_\_

Precise Nature of Business \_\_\_\_\_

Check Applicable Box: ☐ Single Purchase Certificate ☐ Period: \_\_\_\_\_ Through \_\_\_\_\_

Date of Purchase: \_\_\_\_\_ (If period box is checked, show the date of the first purchase.)

If the Period box is checked, this Certificate is in force for the stated period, unless canceled by the purchaser or the vendor.

**Exemption**

This Certificate is only for use by used oil burners or used oil fuel burners having a permit to burn used oil or used oil fuel when purchasing alternative fuels. Alternative fuels are defined in ARS § 1-215 as liquefied petroleum gas, natural gas, hydrogen, a blend of hydrogen with liquefied petroleum or, natural gas, alcohol fuel that contain not less than eighty-five percent alcohol by volume, electricity or solar energy.

**Certificate**

**A seller that has reason to believe that the certificate is not accurate, complete or applicable to the transaction, may not accept the certificate in good faith and the seller will not be relieved of the burden of proving entitlement to the exemption. A seller 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 seller would have been required to pay if the seller had not accepted the certificate. Misuse of this Certificate will subject the purchaser to payment of the ARS § 42-5009 amount equal to any tax, penalty or interest. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to ARS § 42-1127.B.2.**

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

Signature of purchaser \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_

Exact reproductions and photocopies of this certificate are acceptable for use.