



Arizona Form 5018

Online Lodging Operator Exemption Certificate (To be completed by OLM)

The purpose of this Certificate is to provide an online lodging operator (Operator) with documentation pursuant to A.R.S. §§42-5070(C) and 42-6009(B), from a registered Online Lodging Marketplace (OLM), as defined in A.R.S. §42-5076(D), that in relation to the property listed with the OLM, the OLM has remitted or will remit the applicable tax to the department pursuant to A.R.S. §42-5014(E). The Operator should deduct any gross receipts covered by this Certificate from its tax base. This Certificate may be provided for a particular location and a period of time, or until revoked. This Certificate establishes liability for the registered OLM for the applicable tax as defined in A.R.S. §§42-5076 and 42-6009(B). Sections A and D must be completed by the OLM. Sections B and C must be completed by the Operator.

The asterisked (\*) items must be completed. The department may disregard this Certificate pursuant to A.R.S. §42-5009 if the Certificate is incomplete or erroneous. If disregarded, the Operator accepting the Certificate will have the burden of proving that it is not liable for the Transient Lodging TPT. See A.R.S. §42-5070.

A. Online Lodging Marketplace
I am registered with the Department pursuant to A.R.S. §42-5005 L.
\* NAME \* TPT LICENSE NUMBER
\*ADDRESS
CITY, TOWN STATE ZIP CODE \* PHONE NUMBER

B. Online Lodging Operator (Owner of Property)
\* NAME \* TPT LICENSE NUMBER
\*ADDRESS
CITY, TOWN STATE ZIP CODE \* PHONE NUMBER

C. Lodging Accommodation Information (provide requested information)
\* Property Address - No P.O. Boxes; Location of the property rented through the OLM, include room numbers if applicable. AND \*
[ ] Period From: \_\_\_\_\_ Through: \_\_\_\_\_
[ ] Until revoked
[ ] Specific Exceptions:

D. Certification
An Operator that has reason to believe that this Certificate is not accurate or complete will not be relieved of the tax liability for the business activity covered by the exemption and the Operator may be liable for payment of the amount equal to any tax, penalty or interest pursuant to A.R.S. §42-5009.
Willful misuse of this Certificate will subject the OLM to criminal penalties of a felony pursuant to A.R.S. §42-1127(B).
I hereby certify that I have authority to sign this Certificate on behalf of the OLM. I understand that by executing this Certificate, the OLM is licensed for TPT purposes and is attesting that the OLM has remitted or will remit the applicable tax to the department pursuant to A.R.S. §42-5014(E) in reference to the above property.
-> SIGNATURE OF AUTHORIZED AGENT PRINT NAME
TITLE DATE SIGNED

**Online Lodging Operator Exemption Certificate**

***GENERAL INSTRUCTIONS***

In order to ensure the effectiveness of the Certificate, all required fields must be completed.

A. The "NAME", "ADDRESS", "TPT LICENSE NUMBER" and "PHONE NUMBER" fields of the OLM section must be completed. The OLM is the entity responsible for the tax. The OLM must complete this section.

B. The "NAME", "ADDRESS", "TPT LICENSE" and "PHONE NUMBER" fields of the Online Lodging Operator section must be completed. The Operator must complete this section. The Operator is required to be licensed before offering for rent or renting lodging accommodations.

All advertising for lodging accommodations must include the Operator's current license number on each advertisement.

C. The lodging accommodation address and the period of time must be completed. The "From: Through:" box or the "Until Revoked" box must be checked. The "From: Through:" dates must be provided. The "Specific Exceptions:" box is optional and allows the Operator to exclude specific rooms or time periods from the certificate. If the "Specific Exceptions:" box is checked, details describing the excluded location(s)/ room(s) or the excluded time periods must be provided. The Operator must complete this section.

D. The "SIGNATURE", "TITLE", "PRINT NAME" and "DATE SIGNED" fields of the Signature section must be completed by the OLM.

Both the Operator and the OLM should retain copies of this Certificate for their records.

***RETROACTIVE EFFECT***

Certificates should be signed contemporaneously with the commencement of a business activity covered.

If this Certificate is not signed contemporaneously with the commencement of a business activity intended to be within the scope of the Certificate, but rather is signed after the fact, the Department of Revenue will accept the Certificate as evidence of the alleged facts. However, the person receiving the Certificate may not receive the benefit of the Certificate if the department determines that any of the facts set forth in the Certificate are inaccurate.