



**Arizona Form  
5019**

**Online Lodging Marketplace Exemption Certificate  
(To be completed by Class One Property Owner)**

The purpose of this form is to provide an Online Lodging Marketplace (OLM) registered with the department pursuant to A.R.S. §42-5005 with the documentation from an owner of property in this state that is listed with the OLM and also classified for property tax purposes under section A.R.S. §42-12001 (Class One Property Owner). The OLM should deduct any gross receipts covered by this Certificate from its tax base. The form can be provided for a particular location and for a period of time, or until revoked. This Certificate establishes entitlement for the deduction pursuant to A.R.S. §42-5076(D) and must be completed by the Class One Property Owner.

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 OLM accepting the Certificate will have the burden of proving that it is not liable for any applicable taxes.

**A. I am a licensed business for Transaction Privilege Tax purposes and the owner of property in this state that is classified for property tax purposes under A.R.S. §42-12001**

* NAME		* TPT LICENSE NUMBER
*ADDRESS		
CITY, TOWN	STATE ZIP CODE	* PHONE NUMBER

**B. Online Lodging Marketplace (OLM)**

* 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.	<b>AND</b>	* <ul style="list-style-type: none"> <li><input type="checkbox"/> Period From: _____ To: _____</li> <li><input type="checkbox"/> Until revoked</li> <li><input type="checkbox"/> Specific Exceptions: _____</li> </ul>
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**D. Certification**

An OLM 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 OLM 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 Class One Property Owner 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 as the Class One Property Owner or on behalf of same. I understand that by executing this Certificate, the Class One Property Owner is licensed for TPT purposes.

→ SIGNATURE OF AUTHORIZED AGENT	PRINT NAME
TITLE	DATE SIGNED

**Online Lodging Marketplace 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 CLASS ONE PROPERTY OWNER section must be completed. The Class One Property Owner is the entity responsible for the tax.
- B. The "NAME", "ADDRESS", "TPT LICENSE" and "PHONE NUMBER" fields of the OLM section must be complete.
- 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 Class One Property Owner to exclude specific rooms or time periods from the certificate. If the "Specific Exemptions:" box is checked, details describing the excluded location(s)/room(s) or the excluded time periods must be provided.

The "SIGNATURE", "TITLE", "PRINT NAME" AND "DATE SIGNED" fields of the Signature section must be completed by the Class One Property Owner.

Both the Class One Property Owner and the OLM should retain copies of their certificates for their records.

***RETROACTIVE EFFECT***

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

If a Certificate is not signed contemporaneously with the commencement of an activity intended to be within the scope of the Certificate, 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.