



Arizona Department of Revenue
CERTIFICATE TO ESTABLISH NATIVE AMERICAN STATUS
AND RESIDENCE ON ARIZONA RESERVATION

ARIZONA FORM
5013

FOR PURPOSE OF THE STATUTORY DEDUCTION PROVIDED BY ARS § 42-5061(A)(28)(b)

SALE OF MOTOR VEHICLE TO NATIVE AMERICAN RESIDING ON RESERVATION: A.R.S. § 42-5061(A)(28)(b) provides an exemption from state transaction privilege tax for income derived from the sale of a motor vehicle to “[a]n enrolled member of an Indian tribe who resides on the Indian reservation established for that tribe.”

This exemption does not apply to city privilege tax.

NATIVE AMERICAN PURCHASER:

ENROLLED MEMBER NAME:	DRIVER'S LICENSE NO.:
ADDRESS ON RESERVATION (FROM DRIVER'S LICENSE):	TRIBAL ID CARD NO.:
CITY STATE ZIP:	NAME OF TRIBE:

*** CO - PURCHASER:**

ENROLLED MEMBER NAME:	DRIVER'S LICENSE NO.:
ADDRESS ON RESERVATION (FROM DRIVER'S LICENSE):	TRIBAL ID CARD NO.:
CITY STATE ZIP:	NAME OF TRIBE:

** NOTE: If the Co-Purchaser of this vehicle is not a Native American residing on an Arizona reservation established for his or her tribe, the deduction amount shall be limited to 50% of the net sales price of the vehicle.*

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).

Certification

I, (print full name) _____, hereby certify that I am a Native American and that I reside on the reservation established for my tribe, and that the information on this certificate is true, accurate and complete.

Signature of purchaser _____ Date _____

I, (print full name) _____, hereby certify that I am (am not) a Native American and that I do (do not) reside on the reservation established for my tribe, and that the information on this certificate is true, accurate and complete.

Signature of co-purchaser _____ Date _____