

October 17, 2025

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Midwestern University

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STATE OF ARIZONA

Department of Revenue



EXEMPTION LETTER FOR A QUALIFYING HEALTHCARE ORGANIZATION

ORGANIZATION: MIDWESTERN UNIVERSITY

EXEMPTION START DATE: JANUARY 1, 2024

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Midwestern University. As a Qualifying Healthcare Organization, Midwestern University is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax beginning on January 1, 2024 for only transactions occurring under the business classifications listed below. Please note that the transactions made in these business classifications are exempt to you as the *customer*. Also note that there are no deductions for transient lodging/hotel, and other exemptions are limited by statute. If you are conducting a taxable business activity, that activity remains taxable unless an applicable deduction or exclusion applies. Please review the Arizona Revised Statutes and/or the Model City Tax Code for more information.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
4	Utilities	A.R.S. §42-5063(C)(3)(b)
8	Pipeline	A.R.S. §42-5067(B)(2)
9	Publication	A.R.S. §42-5065(B)(2)(b)
10	Job Printing	A.R.S. §42-5066(B)(3)(b)
11	Restaurant	A.R.S. §42-5074(B)(8)
14	Personal Property Rental	A.R.S. §42-5071(B)(2)(a)
17	Retail	A.R.S. §42-5061(A)(25)(b), (c)
29	Use Tax	A.R.S. §42-5159(A)(13)(d), (e)

The above exemptions from the transaction privilege tax and use tax only exempt transactions used solely to benefit health and medical related educational and charitable programs.

The organization is also entitled to an exemption from the Cities Privilege Tax and the Use Tax for the following business classifications only. Please note that the transactions made in these business classifications are exempt to you as the *customer*. Also note that there are no deductions for transient lodging/hotel, and other exemptions are limited by statute. If you are conducting a taxable business activity, that activity remains taxable unless an applicable deduction or exclusion applies.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
4	Utilities	M.C.T.C. § Sec. __-480(e)
9	Publication	M.C.T.C. § Sec. __-435(f)
10	Job Printing	M.C.T.C. § Sec. __-425(b)(5)
11	Restaurant	M.C.T.C. § Sec. __-455(c)
17	Retail	M.C.T.C. § Sec. __-465(p)
29	Use Tax	M.C.T.C. § Sec. __-660(p)
49	Jet Fuel Tax	M.C.T.C. § Sec. __-422(e)
51	Jet Fuel Use Tax (Local Option #LL)	M.C.T.C. § Sec. __-422(f)
104	Utilities Services (add tax)	Local City Code
111	Restaurants & Bars (add tax)	Local City Code
114	Short Term Motor Vehicle Rental (PHX)	M.C.T.C. § Sec. 14-452
213	Commercial Lease (Not Model Option #4 Cities)	M.C.T.C. § Sec. __-445(e)
214	Rental/ Lease/ License of TPP	M.C.T.C. § Sec. __-450(c)(5)
313	Commercial Lease (add tax-see 213)	M.C.T.C. § Sec. __-446
485	Wastewater Utility Service	M.C.T.C. § Sec. __-485(b)

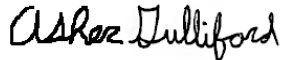
All locations claimed to be exempt by this organization are listed in Appendix "A" to this Exemption Letter.

This Exemption Letter is valid for any period on or after the start date listed above. The Department may rescind this Exemption Letter if any of the information relied upon in granting this Letter is found to be inaccurate or if your organization ceases to qualify as an exempt entity under Arizona law. **This letter may be disregarded if misused.**

An Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate (Arizona Form 5000HC) is required to document the applicability of exemptions from tax. **Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form 5000HC for the Appendix "A" location/s for which your organization is claiming an exemption. The Exemption Letter and the Form 5000HC may only be used for exempt transactions that solely benefit health and medical related educational and charitable programs.**

Information about the procedure and required documentation for obtaining an Exemption Letter can be found in Arizona Transaction Privilege Tax Procedure (TPP) 15-1 on the Department's website. If you have any further questions, contact the Department at (602) 716-6372 or e-mail us at TPTHealthcare@azdor.gov.

Sincerely,



Asher Gulliford
Arizona Department of Revenue
Office of Economic Research & Analysis

Appendix A

Midwestern University

19565 North 59th Avenue
Glendale, AZ 85308

5749 West Utopia Road
Glendale, AZ 85308

19220 North 57th Avenue
Glendale, AZ 85308

2000 W. Bethany Home Rd., Suite 200 N. Aisle
Phoenix, AZ 85015

19360 North 57th Avenue
Glendale, AZ 85308

7080 North 19th Avenue
Phoenix, AZ 85021

19550 North 57th Avenue
Glendale, AZ 85308

2000 West Bethany Home Road, Suite 200
Phoenix, AZ 85015

20000 North 57th Avenue
Glendale, AZ 85308

2000 W. Bethany Home Rd., Suite 200 N. Aisle
Phoenix, AZ 85015

20195 North 57th Avenue
Glendale, AZ 85308

7080 North 19th Avenue
Phoenix, AZ 85021

5715 West Utopia Road
Glendale, AZ 85308

2000 West Bethany Home Road, Suite 200
Phoenix, AZ 85015

5735 West Utopia Road
Glendale, AZ 85308