



**Arizona Form
5000HC**

**Transaction Privilege Tax
Healthcare Exemption Certificate**

- I. Qualifying Hospitals**
 or
II. Qualifying Health Care Organizations (QHCO)
 or
III. Qualifying Rehabilitation Programs for Mentally or Physically Disabled Persons
 or
IV. Qualifying Community Health Centers

This Exemption Certificate is prescribed by the Department of Revenue pursuant to A.R.S. § 42-5009. The purpose of the Certificate is to document tax-exempt transactions with qualified purchasers. **An Organization qualified as a QHCO or an Organization with specialized programs for mentally or disabled persons will have limitations on how the items purchased are used. To be exempt in those cases, the purchases must be used SOLELY to provide health and medical related educational and charitable services or for the Organizations' programs. These reasons should be included in Section E.** This form is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate along with a copy of the Organization's annual "Exemption Letter" for single transactions or for specified periods as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one category of exemption may be claimed on a Certificate.

Vendors: Please review the Organization's annual Exemption Letter carefully.

| A. Purchaser's Name and Address: | B. Check Applicable Box: |
|--|---|
| Purchaser's Name Midwestern University | <input type="checkbox"/> Single Transaction Certificate |
| Address 19555 North 59th Avenue | <input checked="" type="checkbox"/> Period From 01/01/2026 Through 12/31/2026 <small>(You must choose specific dates for which the certificate will be valid. You are encouraged not to exceed a 12 month period. However, a certificate will be considered to be accepted in good faith for a period not to exceed 48 months if the vendor has documentation the TPT license is valid for each calendar year covered in the certificate.)</small> |
| City State ZIP Code Glendale AZ 85308 | |
| Purchaser's Email (Optional) fschim@midwestern.edu | Purchaser's Telephone Number (Optional) (630) 515-7196 |
| Vendor's Name | |

| C. Facility: | |
|-------------------|--------------------|
| Name of Facility* | Facility Location* |
| See Attached | See Attached |

* (If the purchaser is claiming an exemption for more than one facility location, reference and attach a list of the locations to the Form 5000HC.)

| D. Reason for Exemption: |
|--|
| I. Qualifying Hospital (check appropriate box): <input type="checkbox"/> Hospital - The above location or satellite facility provides through an organized medical staff, inpatient beds, medical services, and continuous nursing services for the diagnosis and treatment of patients. <input type="checkbox"/> Licensed Nursing Care Institution - The above location is a health care institution providing inpatient beds or resident beds and nursing services to persons who need nursing services on a continuing basis but who do not require hospital care or direct daily care from a physician. <input type="checkbox"/> Licensed Residential Care Institution - The above location is a health care institution other than a hospital or a nursing care institution that provides resident beds or residential units, supervisory care services, personal care service, directed care services or health-related services for persons. <input type="checkbox"/> Residential Care Facility Operated in Conjunction with a Licensed Nursing Care Institution - The above location provides medical, nursing, or health-related services for residents of the residential units and is operated in conjunction with a licensed Nursing Care Institution. <input type="checkbox"/> Licensed Kidney Dialysis Center - The above location provides medical, nursing or health-related services and is not used or held for profit. |

II. Qualifying Health Care Organization (“QHCO”) (check appropriate box):

- Tangible personal property purchased or leased by a QHCO when the property is to be **solely used** to provide health and medical related educational and charitable services. The facility location in Section C above must provide educational or charitable services that are health and medical related.*
- Any tangible personal property purchased or leased by a QHCO dedicated to providing educational, therapeutic, rehabilitative and family medical education training for blind and visually impaired children and children with multiple disabilities from time of birth to age twenty-one.

III. Programs for Mentally or Physically Disabled Persons:

- Tangible personal property purchased or leased by a nonprofit charitable organization that engages in and **uses such property exclusively in programs for persons with mental or physical disabilities** if the programs are exclusively for training, job placement, rehabilitation or testing.*

IV. Qualifying Community Health Centers


- The tangible personal property purchased or leased is used by the community health center that is either: 1) the sole provider of primary care in the community, 2) a nonhospital affiliated clinic that is located in a federally designated medically underserved area in this state, or 3) a clinic that is being constructed as a qualifying community health center.

E. Describe the tangible personal property purchased or leased and how it is used in the organization below. This may include utilities, job printing or restaurant purchases for certain purchasers. See the Department Exemption Letter issued to organizations II and III of Section D for limitations on how the items purchased must be used.* (Use additional pages if needed)

F. Certification

A vendor that has reason to believe that the Certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A vendor 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 vendor would have been required to pay if the vendor had not accepted the Certificate. Misuse of this Certificate will subject the purchaser to payment of the A.R.S. § 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 A.R.S. § 42-1127(B).

I, (print full name) Greg O'Coyn, hereby certify that these transaction(s) are exempt from Arizona transaction privilege tax and that the information on this Certificate is true, accurate and complete. Further, if purchasing or leasing as an agent or officer, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.



SIGNATURE OF PURCHASER REPRESENTATIVE

12/5/2025

DATE

Vice President Finance

TITLE

October 17, 2025

Frank Schimmel
Midwestern University

Email: fschim@midwestern.edu

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) |

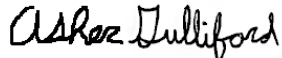
All locations claimed to be exempt by this organization are listed in Appendix “A” to this Exemption Letter.

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