



Transaction Privilege Tax Health Care Exemption Application

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

All sections must be fully completed for application to be reviewed; incomplete applications will be returned.

1. Complete the organization and point of contact information below in *Box A*.
2. Using one of the boxes below (*Box B, I. through IV.*) select the appropriate exemption organization type.
3. Complete list of locations for Appendix A in Box C. If more than 10 locations, please attach a separate spreadsheet document (*Excel, Google Sheet*).
4. Attach all required pieces of documentation for the exemption type sought and submit this application electronically via email to TPTHealthcare@azdor.gov

| A. Organization Information and Point of Contact: | | | |
|---|-----------------------|----------|---------------------------------------|
| Organization Name | Point of Contact Name | | |
| Address | Email Address | | |
| City | State | ZIP Code | Exemption Period Requested Start Date |
| DBA | | | |

| B. Exemption Organization Type: |
|---|
| <p>I. Qualifying Hospital (check appropriate box):</p> <p><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.</p> <p><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.</p> <p><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.</p> <p><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.</p> <p><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.</p> |
| <p>II. Qualifying Health Care Organization (“QHCO”) (check appropriate box):</p> <p><input type="checkbox"/> Tangible personal property purchased or leased by a QHCO when the property is to be <u>solely used</u> to provide health and medical related educational and charitable services. The facility location in Box C below must provide educational or charitable services that are health and medical related.</p> <p><input type="checkbox"/> 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.</p> |

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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.

C. List of Locations:

| | | | | |
|-----|----------------|------|-------|----------|
| 1. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 2. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 3. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 4. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 5. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 6. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 7. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 8. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 9. | Location Name | | | |
| | Street Address | City | State | ZIP Code |
| 10. | Location Name | | | |
| | Street Address | City | State | ZIP Code |

NOTE: If the organization no longer qualifies for the exemption letter, it is their responsibility to (i) notify the department and any vendors they have supplied it to that they no longer qualify for the exemption and (ii) discontinue using the exemption letter. Regardless of the organization's notification to the department and its own vendors, if they no longer qualify for the exemption letter – yet continue to utilize it – then they are liable in an amount equal to any tax, penalty, and interest from the date they no longer qualify, that the seller would have been required to pay if the seller had not been given the exemption letter by the Institution.