

## BOND EXEMPTION CERTIFICATES

The Arizona Department of Revenue issues the Annual Bond Exemption certificates to eligible contractors for compliance with ARS 42-5007. This statute requires that all cities request this certificate from the taxpayer prior to issuing a building permit for all projects of \$50,000 or more in value.

These certificates are effective August 1<sup>st</sup> to July 31<sup>st</sup>. In order for a contractor to continue to qualify for this certificate, they are required to report their taxes in full and on time for 24 consecutive months (2 years).

If taxpayers don't meet these eligibility criteria, they should request a one-time bond exemption certificate from the Arizona Department of Revenue who will then fax it to the city for each project for which a building permit is being issued. Taxpayers should provide us with the project address, estimated completion date, and the value of the contract (not including land).

Taxpayers may request this certificate by calling the Arizona Department of Revenue at:

602-255-2060

1-800-634-6494 or

1-602-716-6056 or

1-602-542-4576

A one-time bond exemption certificate will be faxed to the building authority at the city to advise them that a building permit may now be issued for a project.

Thank you for your assistance.



## One-Time Bond Exemption Certificate

Date: \_\_\_\_\_

Legal Business Name: \_\_\_\_\_

DBA: \_\_\_\_\_

Transaction Privilege Tax License Number: \_\_\_\_\_

PROJECT ADDRESS

ESTIMATED COMPLETION DATE: \_\_\_\_\_

VALUE OF CONTRACT: \_\_\_\_\_

This exemption applies only to the construction project specified above. If you have any questions, please call our Bond Compliance Officer at (602) 716-6056 or (800) 634-6494 toll-free in state.

ADOR 74-4005 (8/03)

Signature \_\_\_\_\_

Title \_\_\_\_\_



**Arizona Department of Revenue**  
**License & Registration Section**  
1600 W MONROE  
PHOENIX AZ 85007-2650

**BOND EXEMPTION CERTIFICATE**

Issued To: (LEGAL BUSINESS NAME)  
(DBA NAME)  
(ADDRESS)  
(CITY, STATE & ZIP)

License #

ALL communications and  
reports MUST REFER to  
this LICENSE NO.

THE CONTRACTOR LISTED ABOVE IS EXEMPT FROM A.R.S. 42-5007 BONDING  
-NOT TRANSFERABLE-

FROM: (DATE)  
TO: (DATE)

EFFECTIVE DATE

(PRINT DATE)

PRINT DATE