December 30, 2024

Melissa Lujan
Department of Health & Human Services
Phoenix Area Indian Health Service

Email: Melissa.Lujan@ihs.gov

STATE OF ARIZONA
Department of Revenue

EXEMPTION LETTER FOR A QUALIFYING HOSPITAL

ORGANIZATION: DEPARTMENT OF HEALTH & HUMAN SERVICES
PHOENIX AREA INDIAN HEALTH SERVICE

EXEMPTION START DATE: JANUARY 1, 2025

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Department of Health & Human Services, Phoenix Area Indian Health Service. As a Qualifying Hospital, Department of Health & Human Services, Phoenix Area Indian Health Service is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax beginning on January 1, 2025 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.

Business Code	Exempt Classification	Statutory Reference
4	Utilities	A.R.S. §42-5063(C)(3)(a)
8	Pipeline	A.R.S. §42-5067(B)(1)
9	Publication	A.R.S. §42-5065(B)(2)(a)
10	Job Printing	A.R.S. §42-5066(B)(3)(a)
11	Restaurant	A.R.S. §42-5074(B)(7)
14	Personal Property Rental	A.R.S. §42-5071(B)(2)(a)
17	Retail	A.R.S. §42-5061(A)(25)(a)
29	Use Tax	A.R.S. 42-5159(A)(13)(a), (b), (c)

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.

Business Code	Exempt Classification	Statutory Reference
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)	M.C.T.C.§ Sec. __-480(e)
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)

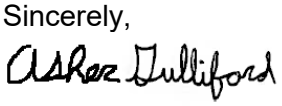
All locations claimed to be exempt by this organization are listed in Appendix "A" to this Exemption Letter.

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 for which your organization is claiming an exemption.**

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

Department of Health & Human Services
Phoenix Area Indian Health Service

Phoenix Indian Medical Center
4212 North 16th Street
Phoenix, AZ 85016

Phoenix IHS Area Office
Two Renaissance Square
40 North Central Avenue
Phoenix, AZ 85004

Desert Vision Youth Wellness Center
P.O. Box 458
Sacaton, AZ 85247

Desert Vision Youth Wellness Center
198 South Skill Center
Sacaton, AZ 85147

Hopi Health Care Center
P.O. Box 4000
Polacca, AZ 86042

Colorado River Service Unit
12033 Agency Road
Parker, AZ 85344

Havasupai Indian Health Station
P.O. Box 129
Supai, AZ 86435

Peach Springs Health Center
P.O. Box 190
Peach Springs, AZ 86434

Western Arizona District Office, OEHE
1553 W. Todd Drive, Ste. 104
Tempe, AZ 85283

Eastern AZ District Office, OEHE
2450 E. Show Low Lake Road, Ste. 1
Show Low, AZ 85901

Fort Yuma Service Unit
P.O. Box 1368
Yuma, AZ 85366

Fort Yuma Service Unit
401 E. Picacho Road
Winterhaven, CA 92283

Whiteriver Service Unit
P.O. Box 860
Whiteriver, AZ 85941

Cibecue Health Center
P.O. Box 37
Cibecue, AZ 85941