



February 3, 2016

Douglas A. Ducey
Governor

Mr. Larry Bergholz
Gabriel's Angels
727 East Bethany Home Road, Bldg. C
Phoenix, Arizona 85014

David Briant
Director

EXEMPTION LETTER FOR A QUALIFYING HEALTHCARE ORGANIZATION

ORGANIZATION: GABRIEL'S ANGELS

EXEMPTION PERIOD: JANUARY 1, 2016 – DECEMBER 31, 2016

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Gabriel's Angels. As a Qualifying Healthcare Organization, Gabriel's Angels is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax for the period of January 1, 2016 through December 31, 2016 for the following business classifications only:

<u>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 purchases of tangible personal property, oil and gas used solely to provide health and medical related educational and charitable services.

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

This Exemption Letter is good only for the dates 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.

The Department does not issue exemption numbers. An Arizona Department of Revenue *Transaction Privilege Tax Exemption Certificate* (Arizona Form 5000 HC) is used to

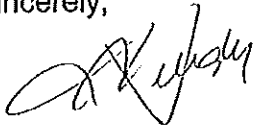
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document the applicability of exemptions from tax. Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form 5000 HC for the Appendix "A" location that your organization is attesting provides health and medical related educational and charitable services and for which your organization is claiming an exemption. If you have more than one location where your organization is attesting it provides health and medical related educational and charitable services and for which your organization is claiming an exemption, you may reference and attach a list of the locations to the Form 5000 HC.

Your organization must reapply to the Department annually, at least thirty (30) days before the expiration of this Exemption Letter, in order to avoid any lapse in your exempt status.

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. Please submit all renewal requests or written inquires to the Department of Revenue, TRA Healthcare - Division Code 3, at 1600 West Monroe Street, Phoenix, AZ 85007-2650. If you have any further questions, contact the Department at (602) 716-6803 or visit our website at www.azdor.gov.

Sincerely,



Len Heugly
Tax Analyst
Tax Research & Analysis

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Appendix A

Gabriel's Angels
727 East Bethany Home Road, Bldg. C
Phoenix, Arizona 85014



**Arizona Form
5000HC**

**Transaction Privilege Tax
Healthcare Exemption Certificate**

- I. Qualifying Hospitals**
 or
II. Qualifying Health Care Organizations
 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. It 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.

A. Purchaser's Name and Address:			B. Check Applicable Box:	
Name Gabriel's Angels			<input type="checkbox"/> Single Transaction Certificate <input checked="" type="checkbox"/> Period From <u>01/01/2016</u> Through <u>12/31/2016</u> <i>(You must choose specific dates for which certificate will be valid, not to exceed the annual period stated in the Department's Exemption Letter.)</i>	
Address 727 E. Bethany Home Rd., Ste. C100				
City Phoenix	State AZ	ZIP Code 85014		
Vendor's Name				

C. Facility:	
Name of Facility*	Facility Location*

*(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.

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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 above location 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 its use below.
(Use additional pages if needed)**

[Empty box for describing property]

*(which may include utilities, job printing or restaurant purchases for certain purchasers. See Department Exemption Letter.)

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) Larry Bergholtz, 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

01/03/16
DATE

Chief Operations & Financial Officer
TITLE

- 16. Groundwater measuring devices required under ARS § 45-604.
- 17. Machinery or equipment used directly in the following processes:
 - Manufacturing, processing or fabricating. Job printing. Refining or metallurgical operations.
 - Extraction of ores or minerals from the earth for commercial purposes. Extraction of, or drilling for, oil or gas from the earth for commercial purposes.
- 18. Printed, photographic, electronic media or digital media materials purchased by or for publicly funded libraries including school district libraries, charter school libraries, community college libraries, state university libraries or federal, state, county or municipal libraries for use by the public.
- 19. Other: Cite specific statutory authority for the exemption of the tangible personal property. _____

Exemptions based on the purchaser being a government entity, public school, or a qualifying health care institution.

- 20. Food, drink or condiments for consumption within the premises of any prison, jail or other institution under the jurisdiction of the state department of corrections, the department of public safety, the department of juvenile corrections or a county sheriff. Food, drink, condiments or accessories purchased by a school district for consumption at a public school within the district during school hours.
- 21. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or repairer.
- 22. Fifty percent of the gross proceeds or gross income from the sale of tangible personal property directly to the United States Government or its departments or agencies, which is not deducted under number 21 above. This exemption does not apply to leases.
- 23. Tangible personal property sold or leased directly to a qualifying non profit hospital, health care organization, community health center, or rehabilitation program for mentally or physically handicapped persons (an exemption letter for these entities must accompany this form).

Transactions with Native Americans & Native American Businesses

- 24. Sale or lease of tangible personal property including Motor Vehicles to affiliated Native Americans if the solicitation for the sale, signing of the contract, delivery of the goods and payment for the goods all occur on the reservation.
- 24a. Sale of a Motor Vehicle to an enrolled member of a tribe who resides on the reservation established for that tribe.

Transactions with nonresidents

- 25. Sales of tangible personal property to nonresidents of Arizona who are temporarily within Arizona, for their use outside of Arizona, when the vendor ships the property out of Arizona by common carrier or United States mail or delivers such property out of Arizona via the vendor's own conveyance.
NOTE: The vendor shall retain adequate documentation substantiating the shipment of the property out of Arizona.
- 26. Sale of a motor vehicle (vehicle must be self-propelled) to a nonresident of Arizona whose state of residence does not allow a use tax exemption for transaction privilege taxes paid to Arizona and who has secured a special 30-day nonresident registration for the vehicle (please see Arizona Form 5010).

Describe the tangible personal property or service purchased or leased and its use below. (Use additional pages if needed)

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 ARS § 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 ARS § 42-1127.B.2.

I, (print full name) Larry Beraholtz, hereby certify that these transactions 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  Date 2-17-15

Title Chief Operations & Financial Officer