



The information packet is to assist out-of-state contractors with **Arizona State Revised Statute (ARS) §42-5007** compliance.

It is the responsibility of the contractor(s) to ensure compliance with all state laws, county regulations in addition to city codes, ordinances, and requirements.

The City of Phoenix will screen all applicants to determine which contractors are both:

- **An out-of-state contractor (based on the address on file with the Arizona Registrar of Contractor) AND**
- **Applying for construction building permit that meets or exceeds \$50,000 in value**

If a contractor is identified as needing to comply with ARS §42-5007, the contractor has the following options to demonstrate compliance to obtain a building permit:

1. **Copy of Arizona Department of Revenue Receipt Form**

The Arizona Department of Revenue (ADOR) provides contractors with a receipt form after a surety bond has been posted with their office.

ADOR Bond and Licensing office 602-716-6056

2. **Copy of Arizona Department of Revenue Bond Exemption Certificate**

ADOR Bond Exemption Certificates are effective August 1<sup>st</sup> to July 31<sup>st</sup>. For contractors to continue to qualify for this certificate, contractors are required to report their taxes in full and on time for 24 consecutive months (2 years).

Contractors may request this certificate by calling the ADOR Bond and Licensing office at 602-716-6056 or Taxpayer Information and Technical Assistance Line at 602-255-3381 or visit [www.azdor.gov](http://www.azdor.gov).

3. **Copy of One-Time Bond Exemption Certificate (specific to project)**

Contractors may request the One-Time Bond Exemption Certificate through the ADOR who will then fax it to the City of Phoenix Planning & Development Department, Payments & Submittals Counter for each building permit that is being issued.

Taxpayers should provide the ADOR with project address, estimated completion date and the value of the contract (not including land).

Example: Arizona Department of Revenue Receipt Form

Arizona Department of Revenue  
Receipt Form

[Empty box for stamp or reference number]

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

Taxpayer ID No.: \_\_\_\_\_

Taxpayer: \_\_\_\_\_

Tax for: \_\_\_\_\_

Surety Bond No.: \_\_\_\_\_ Underwriter: \_\_\_\_\_

Received of: \_\_\_\_\_

Transaction/Document: \_\_\_\_\_

Tax Type (check one):

- Income
- Withholding
- Forms
- Other \_\_\_\_\_ (Specify)
- Transaction Privilege
- Corporate
- Bonds

Total \$ \_\_\_\_\_

Check: \_\_\_\_\_

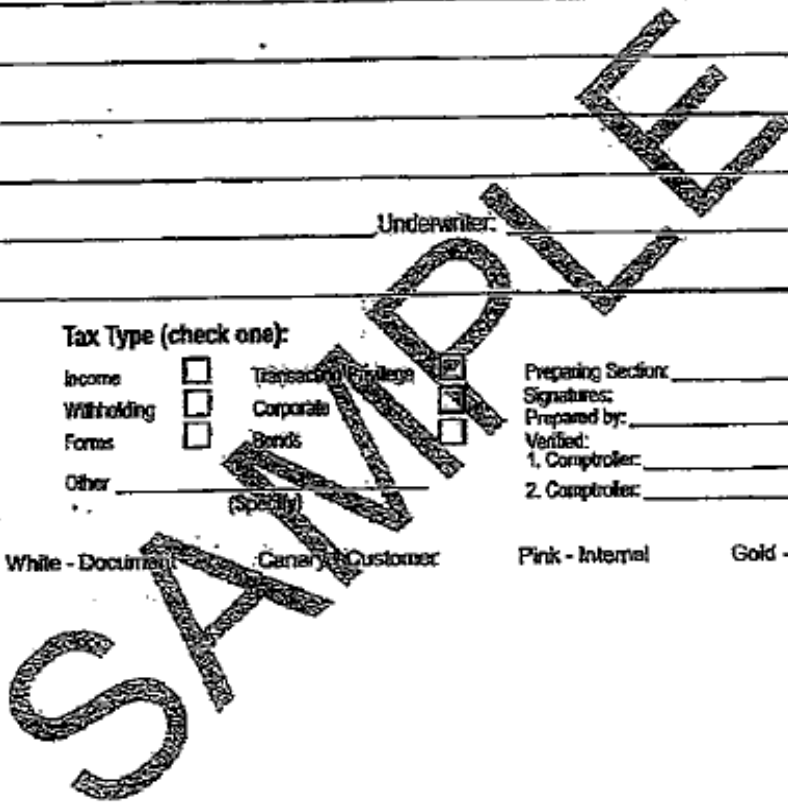
Cash: \_\_\_\_\_

Preparing Section: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Verified:  
1. Comptroller: \_\_\_\_\_  
2. Comptroller: \_\_\_\_\_

ADOR 09-1010 (8/04)  
Previous ADOR 10-1010

White - Document      Canary - Customer

Pink - Internal      Gold - Internal



Example: Arizona Department of Revenue Bond Exemption Certificate



**Arizona Department of Revenue**  
License & Registration Section  
1800 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.

SAMPLE ONLY

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

SAMPLE ONLY

FROM: (DATE)  
TO: (DATE)

EFFECTIVE DATE

(PRINT DATE)

PRINT DATE

**Example: Arizona Department of Revenue One-Time Bond Exemption Certificate –  
(project specific)**



**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) 716-6066 or (800) 634-6494 toll-free in state.

Signature \_\_\_\_\_

Title \_\_\_\_\_

ADOR 74-1008 (8/03)

SAMPLE ONLY