

January 31, 2021

June Taylor
Christian Care Companies

Email: June.Taylor@ChristianCare.org

STATE OF ARIZONA

Department of Revenue



Douglas A. Ducey
Governor

Rob Woods
Interim Director

EXEMPTION LETTER FOR A QUALIFYING HOSPITAL

ORGANIZATION: CHRISTIAN CARE COMPANIES

EXEMPTION PERIOD: JANUARY 1, 2021 – DECEMBER 31, 2021

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Christian Care Companies. As a Qualifying Hospital, Christian Care Companies is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax for the period of January 1, 2021 through December 31, 2021 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.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
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.

<u>Business Code</u>	<u>Exempt Classification</u>	<u>Statutory Reference</u>
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)	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.

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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. **This letter may be disregarded if misused.**

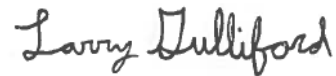
An Arizona Department of Revenue Transaction Privilege Tax Exemption Certificate (Arizona Form 5000HC) is used to document the applicability of exemptions from tax. **Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form 5000HC for the Appendix "A" location for which your organization is claiming an exemption.**

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. If you have any further questions, contact the Department at (602) 716-6372 or e-mail us at TPTHealthcare@azdor.gov.

Please submit all renewal requests by e-mail to: TPTHealthcare@azdor.gov

Sincerely,



Larry Gulliford
Arizona Department of Revenue
Office of Economic Research & Analysis

Appendix A

Christian Care Companies

Christian Care Nursing Center, Inc.
dba Christian Care Nursing Center
11812 North 19th Avenue
Phoenix, AZ 85029

Christian Care Retirement Apartments, Inc.
dba Fellowship Square Phoenix
2002 W. Sunnyside Drive
Phoenix, AZ 85029

Christian Care Mesa, Inc
dba Fellowship Square Mesa
6945 E. Main Street
Mesa, AZ 85207

Christian Care Assisted Living - Phoenix, Inc.
dba The Oasis - Phoenix
11818 N. 19th Ave.
Phoenix, AZ 85029

Christian Care Manor II, Inc
11830 North 19th Avenue
Phoenix, AZ 85029

Christian Care Manor II, Inc
11802 North 19th Avenue
Phoenix, AZ 85029

Christian Care Manor III, Inc.
1944 W. Sunnyside Drive
Phoenix, AZ 85029

Christian Housing Mesa, Inc.
dba Christian Care Manor IV
118 South 70th Street
Mesa, AZ 85208

Christian Care Mesa II, Inc.
dba Fellowship Square Historic Mesa
35 West Brown Rd
Mesa, AZ 85201

Christian Care Mesa II, Inc.
dba Fellowship Square Historic Mesa
155 West Brown Rd.
Mesa, AZ 85201

Christian Care Mesa III, Inc.
dba The Oasis at Fellowship Square Brown &
Center
22 West 9th Place
Mesa, AZ 85201

Christian Care Tucson, Inc.
dba Fellowship Square Tucson/The Oasis at
Fellowship Square Tucson
250 N. Maguire Ave.
Tucson, AZ 85710

Christian Care Tucson, Inc.
dba Fellowship Square Tucson/The Oasis at
Fellowship Square Tucson
210 North Maguire Ave.
Tucson, AZ 85710

Christian Care Tucson, Inc.
dba Fellowship Square Tucson/The Oasis at
Fellowship Square Tucson
8111 E. Broadway Blvd.
Tucson, AZ 85710

Christian Care Tucson, Inc.
dba Fellowship Square Tucson/The Oasis at
Fellowship Square Tucson
10 North Maguire Ave.
Tucson, AZ 85710

Christian Housing Cottonwood, Inc. Assisted
Living
dba Christian Care Assisted Living - Cottonwood
859 South 12th Street
Cottonwood, AZ 86326

Christian Care Management II, Inc.
dba Reflections at Fellowship Square Mesa
159 S. Power Road
Mesa, AZ 85206

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Christian Care Surprise, Inc.
dba Fellowship Square Surprise & The Oasis at
Fellowship Square Surprise
16477 W. Bell Road
Surprise, AZ 85388

Christian Care Surprise, Inc.
dba Fellowship Square Surprise & The Oasis at
Fellowship Square Surprise
16640 N. Sarival Avenue
Surprise, AZ 85388