



Frequently Asked Questions	Answers
<p>I own a feed store. Do I charge state sales tax on livestock and poultry feed?</p> <p>Do I need a tax exemption certificate?</p> <p>How do I get the tax exemption certificate?</p>	<p>NO, but local/city you do charge if applicable</p> <p>YES</p> <p>Certificates (Form 5000) can be accessed online at the Arizona Department of Revenue website.</p>
<p>I am a farmer who sells hay direct-to-customer. Do I charge a sales tax?</p> <p>Do I need a tax exemption certificate?</p>	<p>NO, neither state nor city</p> <p>NO, unless you are a hay broker</p>
<p>I purchase products directly from a producer. Do I need to be charged a tax?</p>	<p>NO</p>
<p>I grow and sell livestock and/or poultry feed on my own land. Do I need a tax exemption?</p>	<p>NO, if you are selling to someone who feeds their own livestock or poultry, produces livestock or poultry commercially, or feeds livestock or poultry commercially or board livestock noncommercially</p>
<p>I own a feed store. Do I charge state sales tax on livestock and poultry salts, vitamins, and other additives?</p>	<p>NO</p>
<p>What classifies an establishment as “retail”?</p>	<p>If the establishment is comprised of the business of selling tangible personal property at retail.</p>
<p>What classifies an establishment as “not retail”?</p>	<p>If the establishment sells livestock or poultry to persons engaging in the business of farming, ranching, or producing livestock or poultry. Or if the feed, salts, vitamins, and other additives are purchased by persons feeding their own livestock or poultry for noncommercial use. Or if persons are boarding for noncommercial use.</p>