**Research Expense Object Codes**

4210- Services (example: Sample analysis)

5290- Purchase of consumable research Supplies

**Tax Exempt Research Expense Object Codes**

5280- Chemicals -Liquid, solid or gaseous chemicals used in research

*Required Verbiage:*

**This purchase will be used for research and development purposes as that term is defined by ARS 42-5061(A)(38) and ARS 42-5159(A)(35). The exemption from sales tax pursuant to ARS 42-5061(A)(38) and from assessment of use tax under ARS 42-5159(A)(35) is authorized by Leslie Bonilla, Manager of Business and Finance of SPLS.**

7690- Equipment -Equipment or machinery used soley for the purpose of research

*Required Verbiage:*

**This purchase will be used for research and development purposes as that term is defined by ARS 42**‐**5061(B)(15) and ARS 42-5159(B)(15). The exemption from sales tax pursuant to ARS 42**‐**5061(B)(15) and the exemption from use tax pursuant to ARS 42-5159(B)(15) is authorized by Leslie Bonilla, Manager of Business and Finance of SPLS.**