

Tax Exemption Offerings Form

GSA SmartPay[®] 2

www.gsa.gov/smartpay



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory:

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Centrally Billed charges are billed directly to and paid directly by the Federal Government are tax exempt for DC purposes.
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	Individually billed are subject to the sales tax in DC
Lodging Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Centrally billed charges are billed directly to and paid directly by the Federal Government are therefore exempt from DC sales tax, Sixth Digit is key, 0, 6, 7, 8 & 9.
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	Individually billed and subject to the Sales tax in DC [New individually billed nos. 1, 2-4]
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Occupancy Tax Repealed DC Code § 47-3201-3204 (Aug. 12, 1998).
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	Occupancy Tax Repealed DC Code §§47-3201-47-3204 (Aug. 12, 1998)
Public Accommodation Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Not applicable Under District Law
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	Not applicable Under District Law
Tourism Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Not applicable under District law
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	Not applicable under District law
Fleet Tax	<input type="checkbox"/> Gasoline N/A <input type="checkbox"/> Diesel Fuel N/A <input type="checkbox"/> Alternative Fuel N/A	All federal government fleet cards are centrally billed which means that all charges are billed directly to the federal government and paid directly by the federal government.
	<input checked="" type="checkbox"/> Maintenance	All federal government fleet cards are centrally billed which means that all charges are billed directly to the federal government and paid directly by the federal government.
Other Tax	<input type="checkbox"/> Other: please specify <u>Purchase Cards</u> <input checked="" type="checkbox"/> CBA N/A <input type="checkbox"/> IBA	All federal government purchase cards are centrally billed. This means that all charges are billed directly to the federal government and paid directly by the federal government.

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

	Tax Exempt Documentation	Website Address or Hyperlink:
1	Claim For Refund FR-331	www.cfo.dc.gov
2		
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

File a Claim for Refund-Sales and Use Tax FP-331

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Wilson, Charles
Name of Agency:	Office of Tax and Revenue
Office Address (Line 1):	941 North Capitol Street
Office Address (Line 2):	
City, State Zip:	Washington, DC 20002
Phone Number:	202.442.6859
Fax Number:	202.442.6882 or 202.442.6883
Email Address:	charles.wilson@dc.gov

Thank you for your assistance in this important matter!

GSA SmartPay® 2 Card Numbering Systems

GSA SmartPay® 2 cards will be **effective on November 30, 2008** (except in a few cases, which will be effective earlier), and will have specific account number prefixes, as seen in the chart below. GSA SmartPay® 2 cards are provided by three banks: Citibank, JPMorgan Chase, and US Bank. The GSA SmartPay® program provides four business lines: Purchase, Travel, Fleet, and Integrated (includes fleet, travel and/or purchase functionality and offers a single card for all purchases). These cards/accounts can be Centrally Billed Accounts (CBAs) or Individually Billed Accounts (IBAs). Below is a detailed description of each card type and numbering system that GSA Smartpay® 2 provides.

Centrally Billed Accounts (CBAs) are charge card accounts in which **all** charges are billed directly to the federal government and paid directly by the federal government to the issuing bank.

- **Purchase:** All federal government Purchase cards are centrally billed.
- **Fleet:** All federal government Fleet cards are centrally billed.
- **Travel:** Federal government Travel cards/accounts may be centrally billed **or** individually billed.
- **Integrated:**
 - All Fleet and Purchase type transactions on an integrated card are centrally billed.
 - Travel functionality on an integrated card may be centrally billed **or** individually billed.

Individually Billed Accounts (IBAs) are charge card accounts in which charges are paid directly by the cardholder/federal employee to the issuing bank; the federal employee is then reimbursed by the government.

- **Travel:** Federal government Travel cards may be centrally billed **or** individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed **or** individually billed.

	Purchase	Travel		Fleet	Debit/Prepaid
Prefix (1st four digits)	5568 – MasterCard	5568 – MasterCard		5565 – MasterCard	5564 – MasterCard
	5565 – MasterCard	5565 – MasterCard		5568 – MasterCard	5568 – MasterCard
	4716 – Visa	4486 – Visa		8699 – Voyager	5565 – MasterCard
	4614 – Visa	4614 – Visa			4614 – Visa
	4486 – Visa				
6th digit*	N/A	0	CBA	N/A	N/A
		1	IBA		
		2 – 4	IBA		
		5	Reserved		
		6 – 9	CBA		

In addition to the chart provided above, please note the following information:

- **Only the Travel card** uses the 6th digit to identify whether the account is a Centrally Billed Account (CBA) or an Individually Billed Account (IBA).
- **The numbering structure for Integrated Cards** to differentiate between centrally and/or individually billed transactions will be specific to each agency/organization using the Integrated card. This information will be provided on the GSA SmartPay® website (www.gsa.gov/gsmartpay) as it becomes available.