



# EXEMPTION CERTIFICATE FOR U.S. GOVERNMENT

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

SFN 21937 (2-2002)

A charge for hotel and motel accommodations, meals and sales of tangible personal property to a **Federal employee on official government business is subject to sales tax if the Federal employee pays by personal check, pays by personal credit card or pays with a government credit card but is individually billed.** An individually billed charge is billed and paid by the Federal employee and then reimbursed by the Federal Government.

A charge for hotel and motel accommodations, meals and sales of tangible personal property to a Federal employee on official government business is exempt from North Dakota sales tax if the purchase is made by credit card and regarded as centrally billed charges. A centrally billed charge is billed directly to and paid directly by the Federal Government.

**I Hereby Certify** that I am a Federal employee on official government business in the state of North Dakota and that the purchase identified below is paid directly by the Federal government agency I represent and does not represent individually billed charges. I understand that falsification of this form to evade payment may constitute a class A misdemeanor.

**Note to Retailer:** Request a form of identification and insure the Certificate of Exemption is completed legibly.

Date of Purchase	Invoice No.	Print Name, Address, City Zip Code of Purchaser	Print Name of Federal Agency, Credit Card Carrier and Credit Card No.	Signature of Purchaser
		_____ _____	_____ _____	
		_____ _____	_____ _____	
		_____ _____	_____ _____	
		_____ _____	_____ _____	
		_____ _____	_____ _____	
		_____ _____	_____ _____	

**Retailer** - Please retain in your files to support exempt sales to U.S. Government. Additional copies of this form can be obtained by contacting the Office of State Tax Commissioner or on our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

Retailer: \_\_\_\_\_

North Dakota Sales/Use Tax Permit: \_\_\_\_\_

## GENERAL INFORMATION

Effective November 1998, the United States Government began a new credit card program that allows Federal government agencies an opportunity to enter into agreements for credit cards that will enable the purchase of goods and services by their employees. In many cases, the credit card is centrally billed. This means that the charge is billed directly to the Federal Government and paid directly by the Federal Government. A centrally billed credit card purchase is not subject to North Dakota sales tax. However, a situation where the Federal Government credit card is used for travel purposes may result in the charge being centrally billed or individually billed. An individually billed charge is billed to and paid by the Federal employee, and then reimbursed by the Federal Government. An individually billed charge is not exempt from North Dakota sales tax.

In the event the Federal Government employee is not sure of the billing type, centrally billed or individually billed, the employee should contact their agency for clarification before declaring this purchase or service to be exempt from tax. The Federal Government has, in some instances, made available information that enables the employee to determine the billing type; i.e., GSA SmartPay Program - "internet address" [http://www.gsa-smartpay.org/gsa\\_howidentify.html](http://www.gsa-smartpay.org/gsa_howidentify.html).

Questions about North Dakota sales tax or questions regarding the Certificate of Exemption may be directed to the Sales Tax Compliance Section, North Dakota Office of State Tax Commissioner, 600 E. Boulevard. Ave., Dept. 127, Bismarck, ND 58505-0599 or calling 701-328-1246.