

# 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:** Rhode Island

## 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.)
<b>Sales Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Reg. SU 07-48
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Lodging Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Reg. SU 07-48
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	Reg. SU 07-48
<b>Hotel Occupancy Tax</b>	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	Reg. SU 07-48
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Public Accommodation Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	Not Applicable
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Tourism Tax</b>	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	Not Applicable
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
<b>Fleet Tax</b>	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	Not applicable
	<input checked="" type="checkbox"/> Maintenance	Reg. SU 07-48
<b>Other Tax</b>	<input checked="" type="checkbox"/> Other: please specify ___ Meals & Beverage Tax <input checked="" type="checkbox"/> CBA <input type="checkbox"/> IBA	Reg. SU 07-48

### 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	Exempt Purchase Certification	<a href="http://www.tax.ri.gov/forms">www.tax.ri.gov/forms</a>
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:

The agency would file a Claim for Refund Application available on the Division's web site, furnishing all pertinent documentation.

### V. CONTACT INFORMATION

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

Last Name, First Name:	Donald Englert
Name of Agency:	Rhode Island Division of Taxation
Office Address (Line 1):	One Capitol Hill
Office Address (Line 2):	
City, State Zip:	Providence, RI 02908
Phone Number:	(401) 574-8762
Fax Number:	(401) 574-8914
Email Address:	DEnglert@tax.ri.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.

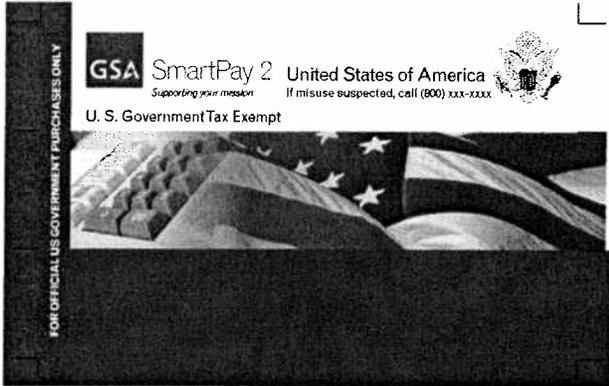
- **Travel:** Federal government Travel cards may be centrally billed **or** individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed **or** individually billed.

	Purchase	Travel		Fleet	Debit/Prepaid
<b>Prefix (1<sup>st</sup> four digits)</b>	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				
<b>6<sup>th</sup> digit*</b>	N/A	0	CBA	N/A	N/A
		1	IBA		
		2 – 4	IBA		
		5	Reserved		
		6 – 9	CBA		

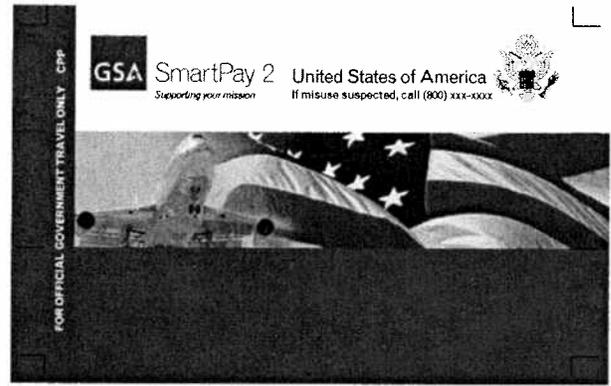
In addition to the chart provided above, please note the following information:

- **Only the Travel card** uses the 6<sup>th</sup> 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/qsasmartpay](http://www.gsa.gov/qsasmartpay)) as it becomes available.

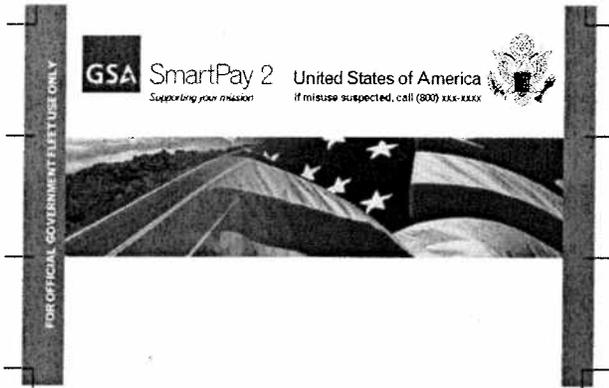
# GSA SmartPay® 2 Card Designs



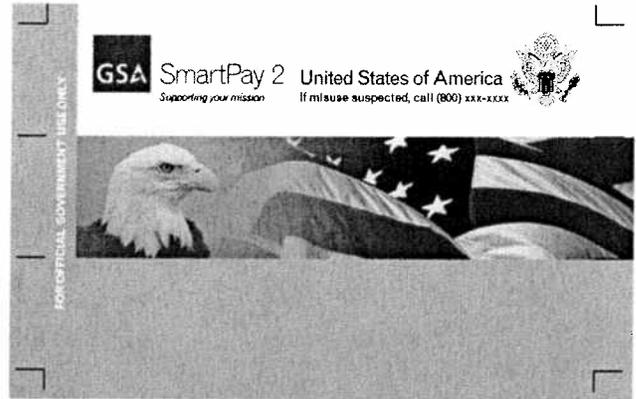
**Purchase**



**Travel**



**Fleet**



**Integrated**



"William Lynch"  
<wlynch@tax.ri.gov>  
07/24/2008 11:44 AM

To camesha.everett@gsa.gov  
cc "Donald Englert" <DEnglert.Powers.doa@tax.ri.gov>, "Peter  
McVay" <PMcVay.Powers.doa@tax.ri.gov>  
bcc

Subject Tax Exemption Certificate

Please find attached the completed tax exemption survey as requested as it relates to the GSA SmartPay program.  
Should you have any questions, please contact me at number below.

Regards,

William J. Lynch  
Chief Revenue Agent  
Field Audit Services  
RI Division of Taxation  
One Capitol Hill  
Providence, RI 02908  
wlynch@tax.ri.Gov  
(401) 574-8816  
(401) 547-8916Fax  
wlynch@Tax.RI.Gov



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