

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: **Arizona**

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)	A.R.S. §§ 42-5061(J)(1) and (K); A.R.S. §42-5071(B)(2); TPR 99-1
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	
	<input type="checkbox"/> Maintenance	
Other Tax	X Other: please specify: <u>Use tax</u> X CBA <input type="checkbox"/> IBA	

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	Form 5000	http://www.azdor.gov/ADOR_Forms/60-69/60-2010_fillable.pdf
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:

Arizona's transaction privilege tax is imposed on the vendor. Therefore only the vendor can request a refund from the state if tax was passed on to the customer in error. The government purchaser must seek the refund from vendor, not the Department of Revenue.

V. CONTACT INFORMATION

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

Last Name, First Name:	Comanita, Christie
Name of Agency:	Arizona Department of Revenue
Office Address (Line 1):	1600 W. Monroe
Office Address (Line 2):	
City, State Zip:	Phoenix, AZ 85007
Phone Number:	602.716.6791
Fax Number:	602.716.7995
Email Address:	ccomanita@azdor.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.

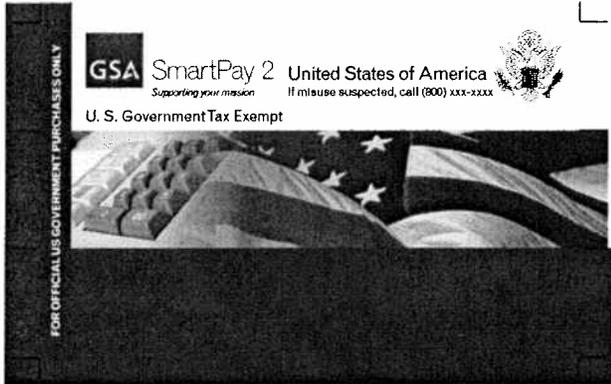
- **Travel:** Federal government Travel cards may be centrally billed **or** individually billed.
- **Integrated:** Travel functionality on an Integrated card may be centrally billed **or** individually billed.

	Purchase	Travel	Fleet	Debit/Prepaid
Prefix (1 st 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			
6 th digit*	N/A	0	CBA	N/A
		1	IBA	
		2 – 4	IBA	
		5	Reserved	
		6 – 9	CBA	

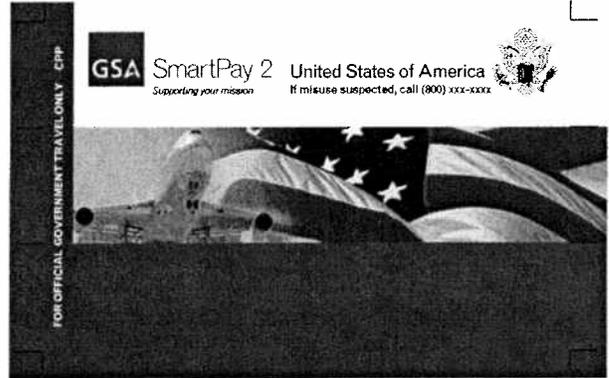
In addition to the chart provided above, please note the following information:

- **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/gsasmartpay) as it becomes available.

GSA SmartPay® 2 Card Designs



Purchase



Travel



Fleet



Integrated



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: ARIZONA/PIMA COUNTY

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)	ONLY IF A LETTER FROM ARIZONA
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	DEPT OF REVENUE IS PRODUCED
Lodging Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	ONLY IF GUEST STAYS MORE
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	THAN 30 CONSECUTIVE DAYS
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	ONLY IF GUEST STAYS MORE
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	THAN 30 CONSECUTIVE DAYS
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	N/A
Tourism Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	N/A
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	N/A
	<input type="checkbox"/> Maintenance	N/A
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	N/A

* Please note that Arizona is not a sales tax state. It is a "TRANSACTION PRIVILEGE" state. Letter from AZDOR must be produced for any tax ~~ent~~ exemption to be honored.

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 Letter from Arizona	www.revenue.state.az.us
2 Dept. of Revenue which	
3 outlines what the	

Specific tax exemptions covered.

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:

No recovery process if letter is not submitted.
Lodging is only exempt if over 30 consecutive days.

V. CONTACT INFORMATION

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

Last Name, First Name:	Schaefer, Brandi
Name of Agency:	Arizona Dept of Revenue - Transaction Privilege
Office Address (Line 1):	1600 W. Monroe
Office Address (Line 2):	
City, State Zip:	Phoenix, AZ 85007-2650
Phone Number:	800 843-7196 / 602 255-2060
Fax Number:	
Email Address:	

Use Tax Function

Thank you for your assistance in this important matter!