Tax Exemption Offerings Form
GSA SmartPay® 2
www.gsa.gov/smartpay

GSA

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:	Missouri

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	☒ Centrally Billed Accounts (CBAs)	Tangible personal property and taxable services sold to the US Government are exempt from sales tax pursuant to Section 144.030.1, RSMo.
	☒ Individually Billed Accounts (IBAs)	See above. This would extend to any purchase with a government credit card, even if the employee is billed and then reimbursed later.
Lodging Tax	☐ Centrally Billed Accounts (CBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	☐ Individually Billed Accounts (IBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Hotel Occupancy Tax	☐ Centrally Billed Accounts (CBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	☐ Individually Billed Accounts (IBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Public Accommodation Tax	☐ Centrally Billed Accounts (CBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	☐ Individually Billed Accounts (IBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Tourism Tax	☐ Centrally Billed Accounts (CBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
	☐ Individually Billed Accounts (IBAs)	The Department of Revenue does not collect these taxes and therefore has no authority to make a determination of the taxability as it applies to purchases by US Government credit card.
Fleet Tax	☒ Gasoline ☒ Diesel Fuel ☐ Alternative Fuel	Motor fuel sold to United States or any agency thereof, exempt from motor fuel tax. Section 142.815.2(3), RSMo. Refund can be claimed by ultimate vendor, supplier or federal agency. Section 142.818, RSMo.
	☐ Maintenance	
Other Tax	☐ Other: please specify_____ ☐ CBA ☐ 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	2992 – Fuel Tax Exemption Certificate – Sales to U.S. Government	**http://dor.mo.gov/tax/business/fuel/forms/2992f.pdf**
2	Sales Tax does not require additional documentation in order for the exemption to apply to purchases with a US Government credit card.	
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:
Motor Fuel - Government agency would apply for a refund of the motor fuel tax by completing Form 4924 and Form 4923, submit original receipt or acceptable printout showing tax was charged. Refund to be applied for within 1 year from date of purchase or April 15th following year of purchase, whichever is later. Sales Tax - If an employee is charged sales tax on a government purchase, the seller must seek a refund by utilizing Form 472B, provide amended returns for the period in which the tax is reported and a copy of the invoice documenting tax was charged. The request for refund must occur within three years from the date the tax was due or paid to the Department, whichever is later.

V. CONTACT INFORMATION

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

*Last Name, First Name:	Gast, Keith
Name of Agency:	Missouri Department of Revenue – Taxation (Motor Fuel)
Office Address (Line 1):	P.O. Box 300
Office Address (Line 2):	
City, State Zip:	Jefferson City, MO 65105-0300
Phone Number:	573-751-2008
Fax Number:	573-522-1720
Email Address:	Keith.Gast@dor.mo.gov

*Last Name, First Name:	Zanone, Dave
Name of Agency:	Missouri Department of Revenue – Taxation (Sales/Use Tax)
Office Address (Line 1):	PO Box 155
Office Address (Line 2):	
City, State Zip:	Jefferson City MO 65105-0155
Phone Number:	573-751-3804

Fax Number:	573-751-7273
Email Address:	dave.zanone@dor.mo.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 5565 – MasterCard 4716 – Visa 4614 – Visa 4486 – Visa	5568 – MasterCard 5565 – MasterCard 4486 – Visa 4614 – Visa		5565 – MasterCard 5568 – MasterCard 8699 – Voyager	5564 – MasterCard 5568 – MasterCard 5565 – MasterCard 4614 – 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/gsasmartpay) as it becomes available.

GSA SmartPay® 2 Card Designs

Purchase

Travel

Fleet

Integrated