

billed. An individually billed charge is billed and paid by the Federal employee and then reimbursed by the Federal Government 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 A charge for hotel and motel accommodations, meals and sales of tangible personal property to a Federal employee on official government business is subject

directly 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

payment may constitute a class A misdemeanor. directly by the Federal government agency I represent and does not represent individually billed charges. I understand that falsification of this form to evade 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

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

			Purchase
			Invoice No.
			Zip Code of Purchaser
			Card Carrier and Credit Card No.
			Signature of Purchaser

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GENERAL INFORMATION

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

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

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