

Idaho State Tax Commission

SALES TAX EXEMPTION ON LODGING ACCOMMODATIONS

Claimed by Employees Using A Qualifying Credit Card Payment

Hotel/Motel/Campground Name (Seller)			Guest (Name)		Driver's license number
Address			Address		
City	State	Zip Code	City	State	Zip Code

This exemption does not apply if you pay charges from your own personal funds or from expense reimbursements. To qualify, the credit card company must directly bill your employer.

I am an employee of a(n):

U.S. Government Agency

Name of Agency: _____

Qualifying Type of Card: Purchase Card Fleet Card Travel Card

Credit Card Number:

- Purchase cards will be either VISA (beginning with 4486, 4614, or 4716) or MasterCard (beginning with 5565 or 5568).
- Fleet cards will be either Voyager (beginning with 8699) or MasterCard (beginning with 5565 or 5568).
- Travel cards will be either VISA (beginning with 4486 or 4614) or MasterCard (beginning with 5565 or 5568). Travel cards with the sixth digit of 6, 7, 8, 9, or 0 are billed directly to the government agency and qualify for exemption.
- Charges to travel cards with the **sixth digit of 1, 2, 3, or 4** are billed directly to the employee, do not qualify for the tax exemption, and are **subject to tax**.

Idaho State Government Agency

(State schools are included as nonprofit schools under Other Qualified Organizations.)

Name of Agency: _____

Credit Card Number:

- Qualifying cards are MasterCards issued by Wells Fargo Bank. They include the name of the agency and usually the name of a state employee. The card is specifically marked "Tax Exempt." Other cards such as Diners Club, which include the state agency and an employee name, are billed directly to the employee and **do not qualify for exemption**.

Idaho Local Government Agency or Other Qualified Organization*

*(See the back of this form for qualified organizations.)

Name of Agency or Qualified Organization: The University of Tennessee

Type of Card: MasterCard Visa American Express
 Diner's Club Other _____
(Name of Card)

Credit Card Number:

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Signature of Guest	Work Address		Date	Work Phone Number
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