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The Secretary of State presents her compliments to Their Excellencies and Messieurs and Mesdames the Chiefs of Mission and takes this opportunity to further explain the procedure for claiming tax exemption on the purchase or lease of an official or personal vehicle. The information in this note is an addendum to the Department's Note No. 03-91, dated May 15, 2003.

Effective immediately, there is an additional option for obtaining tax exemption on the purchase or lease of vehicles via electronic mail. All foreign missions and their personnel wishing to purchase or lease a vehicle, for official or personal use, are required to adhere to the following procedures:

The buyer must request that the seller/lessor contact either the Tax and Customs Programs Office of the Department's Office of Foreign Missions (OFM) or the appropriate OFM Regional Office for a determination on the tax-exempt status of the purchaser. **Such requests will only be accepted during normal business hours.** The seller will have two options for contacting OFM - (a) by electronic mail or (b) by telephone.

- For the electronic mail option, the seller in DC, MD, or VA should send an email to OFM at [ofmvehicletax\(a\)state.gov](mailto:ofmvehicletax(a)state.gov). The seller outside of the Washington, DC region should send an email to the appropriate OFM Regional Office, located in:

OFM Chicago – [OFMCGCustomerService@state.gov](mailto:OFMCGCustomerService@state.gov)

OFM Houston – [OFMHOCustomerService@state.gov](mailto:OFMHOCustomerService@state.gov)

OFM Los Angeles - [OFMLACustomerService@state.gov](mailto:OFMLACustomerService@state.gov)

OFM Miami – [OFMMICustomerService@state.gov](mailto:OFMMICustomerService@state.gov)

OFM New York - [OFMNYCustomerService@state.gov](mailto:OFMNYCustomerService@state.gov)

OFM San Francisco – [OFMSFCustomerService@state.gov](mailto:OFMSFCustomerService@state.gov)

Such emails must include the following information:

- a. Buyer's name.
- b. Type of purchase - official or personal.
- c. Buyer's Driver License Number, Personal Identification Number (PID), or date of birth.
- d. The mission or organization to which the buyer is assigned.
- e. The dealership's name, mailing address, and phone and fax numbers.
- f. The "Vehicle Identification Number" (VIN) assigned to the vehicle the mission or individual is planning to purchase or lease.

- If vendors wish to contact OFM by telephone, the telephone number that the seller should use for personnel assigned within the Washington, DC metropolitan area is (202) 895-3500, extension 2. If the purchase is being made outside of the Washington D.C. area, the purchaser may also contact an OFM Regional Office. The OFM Regional Offices are located in:

Chicago (312) 353-5762

Houston (713) 272-2865

Los Angeles (310) 235-6292

Miami (305) 442-4943

New York (212) 826-4500

San Francisco (415) 744--2910.

Upon receipt of the information described above, OFM will provide a letter to the seller/leaser stating whether the purchaser is eligible for exemption from taxes imposed at the point of purchase/lease. If the inquiry is made by email, OFM will respond to the vendor's email with a letter, confirming the purchaser/leasers tax exemption eligibility. If the request is made by phone, OFM will fax the seller a similar letter concerning the foreign mission or member's tax-exempt status. The only legal means of obtaining a diplomatic tax exemption on the purchase or lease of a vehicle is through the issuance of this letter by OFM.

The tax-exemption procedures described above apply to the lease or purchase of **any** motorized vehicle purchased or leased by foreign missions or their members.

Therefore, the acquisition of any of the following motor vehicles or others that are not listed must be directly authorized for tax-exemption by OFM's Tax and Customs Program or an OFM Regional Office: automobiles, vans, trucks, recreational vehicles, trailers, motorcycles, mopeds, buses, sailboats, motor boats, yachts, "jet skis," personal water crafts, airplanes, or helicopters.

Existing vehicle registration procedures have not changed as a result of this new policy. Diplomatic missions and their members, including dependents, are still required to register all vehicles that they own, lease, or operate with the Office of Foreign Missions' Diplomatic Motor Vehicle Office. Also all original ownership documents must be submitted to the Office of Foreign Missions' Diplomatic Motor Vehicle Office or the appropriate OFM Regional Office to permit proper registration and titling of the vehicle.

More information on the Department's tax and customs programs is available on the Office of Foreign Missions' (OFM) website at [www.state.gov/ofm](http://www.state.gov/ofm).

If foreign missions have further questions concerning this issue, they should contact the Office of Foreign Missions' Tax and Customs Programs by telephone at (202) 895-3500, extension 2, or by electronic mail at [ofmtaxcustoms@state.gov](mailto:ofmtaxcustoms@state.gov).

Department of State,  
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