



United States Department of State

*Office of Foreign Missions
Washington, D.C. 20520*

NOTICE

Streamlined Sales Tax Agreement Exemption Certificate

The Streamlined Sales Tax Agreement (Agreement), a multi-state agreement providing for the simplification of the nation's varying sales tax laws, recently went into effect in 13 states. These states include, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Jersey, North Carolina, North Dakota, Oklahoma, South Dakota and West Virginia. It is anticipated that other states may join this agreement in the future.

In accordance with the Agreement, the procedure for obtaining an exemption from sales tax on the basis of diplomatic or consular status has changed. **Please note that this procedure only applies to purchases made in the states listed above.** The procedure for obtaining tax-exemption on purchases made in all other states and the District of Columbia has not changed. In order for foreign missions, international organizations, or their eligible members to obtain tax exemption on purchases made in the states listed above, the following procedure must be followed:

- At the point of purchase, the foreign mission, international organization, or eligible member (the purchaser) must inform the vendor that they are eligible for exemption from sales tax exemption on the basis of diplomatic or consular status.
- The purchaser must then present a valid tax-exemption identification card issued by the Department of State.
- The vendor is required to review the card to ensure that the purchase complies with the level of tax-relief the Department has reciprocally established for the cardholder.
- Sales tax exemption can only be authorized on official purchases if the payment is made with either an official credit/debit card or check.
- If the purchase qualifies, the cardholder must complete a **“Streamlined Sales Tax Agreement – Certificate of Exemption,”** and submit the document to the vendor. (See Tabs 1 and 2 for sample certificates.)
- Once the vendor accepts the Certificate, the transaction may be authorized for sales tax exemption.

Instructions for Completing the Certificate of Exemption:

1. Enter the two-letter postal abbreviation of the state where the purchase is being made.
2. Check whether the purchase is a single purchase certificate or a blanket certificate. **Sales tax exemption on the basis of diplomatic or consular status is only valid on a blanket purchase exemption certificate for 6 months from the date of the completion of the certificate.**
3. Complete the “Business” and “Seller” section.
 - Name of Purchaser – Individual, Foreign Mission, International Organization
 - Business Address – Personal Address of Individual, official address of Foreign Missions or International Organization
 - Purchaser’s Tax ID Number – Leave Blank
 - State of Issue – Leave Blank
 - Country of Issue – Leave Blank
 - FEIN (Federal Employee Identification Number) – If a Foreign Mission or International Organization have this number, they may list it here, however this is not required.
 - Driver’s License Number/State Issued ID Number – The purchaser may list this information, however it is not required.
 - Foreign Diplomat Number – The purchaser must enter the 10-digit number displayed beneath the photo on their tax exemption identification card. (i.e. 4006-0000-01)
 - Name & Address of Seller – This information can be obtained from the vendor and is required.
4. Complete the Reason for Exemption section.
 - Purchasers requesting sales tax exemption on the basis of diplomatic or consular status must check box D, “Foreign Diplomat,” and include the number displayed beneath the photo on their tax exemption identification card. (i.e. 4006-0000-01)
5. The purchaser must sign and date the Certificate.

The Office of Foreign Missions advises all foreign missions, international

organizations, and individuals that are either assigned or plan to travel to the states listed at the beginning of this notice, should make photocopies of the attached blank Certificate (Tab 3). The Certificate will be available on OFM's website, www.state.gov/ofm.

If there are questions or concerns about this new procedure, please contact OFM's Tax & Customs Program by telephone at (202) 895-3500, extension 2, or by electronic mail at ofmtaxcustoms@state.gov.

Attachments: Tab 1 – Sample Single Purchase Certificate of Exemption
 Tab 2 – Sample Blanket Purchase Certificate of Exemption
 Tab 3 – Blank Certificate of Exemption

February 8, 2006

Tab 1

Streamlined Sales Tax Agreement Certificate of Exemption

Warning to purchaser:

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that is due tax on this sale. The state that is due tax on this sale will be notified that you claimed exemption from sales tax. You will be held liable for any tax and interest, as well as civil and criminal penalties imposed by the member state, if you are not eligible to claim this exemption. **Sellers may not accept a certificate of exemption for sales sourced within the state if an exemption does not apply in the seller's state.**

NC Enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

Check one: Single purchase certificate. Relates to invoice/purchase order # _____.
 Blanket certificate. If checked, this certificate continues in force until canceled by the purchaser.

Print or Type	Name of Purchaser			
	JANE DIPLOMAT			
	Business Address		City	State Zip Code
	123 HILLSBOROUGH STREET		RALEIGH	NC 27500
	Purchaser's Tax ID Number		State of Issue	Country of Issue
(LEAVE BLANK)			(LEAVE BLANK)	
If No Tax ID Number, Enter One of the Following:		FEIN (OPTIONAL)	Driver's License Number/State Issued ID Number (OPTIONAL)	Foreign Diplomat Number
		(OPTIONAL)	State of Issue Number	4006-0000-01
Name of Seller From Whom You Are Purchasing, Leasing, or Renting				
DIPLO-MART				
Seller's Address		City	State Zip Code	
321 CREEDMOOR ROAD		RALEIGH	NC 28300	

Type of Business. Check the number that describes your business.

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, and hunting	<input type="checkbox"/> 12 Utilities
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing, and communications	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business
<input type="checkbox"/> 10 Retail trade	<input checked="" type="checkbox"/> 20 Other (explain) <u>DIPLOMATIC MISSION</u>

Reason for Exemption. Check the letter that identifies the reason for the exemption.

<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> H Agricultural production # _____
<input type="checkbox"/> B State _____ government (name) _____	<input type="checkbox"/> I Industrial production/manufacturing # _____
<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> J Direct pay permit # _____
<input checked="" type="checkbox"/> D Foreign diplomat # <u>4006-0000-01</u>	<input type="checkbox"/> K Multiple points of use (services, digital goods, or computer software delivered electronically)
<input type="checkbox"/> G Resale # _____	<input type="checkbox"/> L Direct mail # _____
	<input type="checkbox"/> M Other (explain) _____

I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser	Print Name Here	Title	Date
<i>Jane Diplomat</i>	Jane Diplomat	Consular Officer	2-7-06

*Following the presentation of a valid tax-exemption identification card issued by the U.S. Department of State, this form can be used to authorize foreign missions, international organizations, and their eligible members to obtain exemption from sales tax. Each card provides information in either a blue or yellow stripe explaining the level of tax exemption the U.S. Department of State has reciprocally authorized for the cardholder. If the vendor has questions concerning this process, please contact the U.S. Department of State during normal business hours at (202) 895-3541 or by email at ofmtaxcustoms@state.gov. This form is only valid in the following states Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Jersey, North Carolina, North Dakota, Oklahoma, South Dakota and West Virginia.

Tab 2

Streamlined Sales Tax Agreement Certificate of Exemption

Warning to purchaser:

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NC Enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

Check one: Single purchase certificate. Relates to invoice/purchase order # _____
 Blanket certificate. If checked, this certificate continues in force until canceled by the purchaser.

Print or Type	Name of Purchaser			
	CONSULATE GERNERAL OF MEXICO			
	Business Address		City	State Zip Code
	895 OBERLIN ROAD		RALEIGH	NC 27500
	Purchaser's Tax ID Number		State of Issue	Country of Issue
(LEAVE BLANK)			(LEAVE BLANK)	
If No Tax ID Number, Enter One of the Following:		FEIN (OPTIONAL)	Driver's License Number/State Issued ID Number (OPTIONAL)	Foreign Diplomat Number
		(OPTIONAL)	Number (OPTIONAL)	4003-0000-82
Name of Seller From Whom You Are Purchasing, Leasing, or Renting				
DIPLO-MART				
Seller's Address		City	State	Zip Code
321 CREEDMOOR ROAD		RALEIGH	NC	28300

Type of Business. Check the number that describes your business.

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 11 Transportation and warehousing
<input type="checkbox"/> 02 Agricultural, forestry, fishing, and hunting	<input type="checkbox"/> 12 Utilities
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 13 Wholesale trade
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 14 Business services
<input type="checkbox"/> 05 Information, publishing, and communications	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 18 Government
<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 19 Not a business
<input type="checkbox"/> 10 Retail trade	<input checked="" type="checkbox"/> 20 Other (explain) <u>DIPLOMATIC MISSION</u>

Reason for Exemption. Check the letter that identifies the reason for the exemption.

<input type="checkbox"/> A Federal government (department) _____	<input type="checkbox"/> H Agricultural production # _____
<input type="checkbox"/> B State _____ government (name) _____	<input type="checkbox"/> I Industrial production/manufacturing # _____
<input type="checkbox"/> C Tribal government (name) _____	<input type="checkbox"/> J Direct pay permit # _____
<input checked="" type="checkbox"/> D Foreign diplomat # <u>4003-0000-02</u>	<input type="checkbox"/> K Multiple points of use (services, digital goods, or computer software delivered electronically)
<input type="checkbox"/> G Resale # _____	<input type="checkbox"/> L Direct mail # _____
	<input type="checkbox"/> M Other (explain) _____

Sign Here I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser <i>John Diplomat</i>	Print Name Here John Diplomat	Title Purchasing Agent	Date 2-7-06
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Tab 3

Streamlined Sales Tax Agreement Certificate of Exemption

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Enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

Check one: Single purchase certificate. Relates to invoice/purchase order # _____
 Blanket certificate. If checked, this certificate continues in force until canceled by the purchaser.

Printer Type	Name of Purchaser _____			
	Business Address _____		City _____	State _____ Zip Code _____
	Purchaser's Tax ID Number _____		State of Issue _____	Country of Issue _____
	If No Tax ID Number, Enter One of the Following:	FEIN _____	Driver's License Number/State Issued ID Number <i>State of Issue Number</i>	Foreign Diplomat Number _____
	Name of Seller From Whom You Are Purchasing, Leasing, or Renting _____			
Seller's Address _____		City _____	State _____ Zip Code _____	

Type of Business. Check the number that describes your business.

<input type="checkbox"/> 01 Accommodation and food services <input type="checkbox"/> 02 Agricultural, forestry, fishing, and hunting <input type="checkbox"/> 03 Construction <input type="checkbox"/> 04 Finance and insurance <input type="checkbox"/> 05 Information, publishing, and communications <input type="checkbox"/> 06 Manufacturing <input type="checkbox"/> 07 Mining <input type="checkbox"/> 08 Real estate <input type="checkbox"/> 09 Rental and leasing <input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 11 Transportation and warehousing <input type="checkbox"/> 12 Utilities <input type="checkbox"/> 13 Wholesale trade <input type="checkbox"/> 14 Business services <input type="checkbox"/> 15 Professional services <input type="checkbox"/> 16 Education and health-care services <input type="checkbox"/> 17 Nonprofit organization <input type="checkbox"/> 18 Government <input type="checkbox"/> 19 Not a business <input type="checkbox"/> 20 Other (<i>explain</i>) _____
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Reason for Exemption. Check the letter that identifies the reason for the exemption.

<input type="checkbox"/> A Federal government (<i>department</i>) _____ <input type="checkbox"/> B State _____ government (<i>name</i>) _____ <input type="checkbox"/> C Tribal government (<i>name</i>) _____ <input type="checkbox"/> D Foreign diplomat # _____ <input type="checkbox"/> G Resale # _____	<input type="checkbox"/> H Agricultural production # _____ <input type="checkbox"/> I Industrial production/manufacturing # _____ <input type="checkbox"/> J Direct pay permit # _____ <input type="checkbox"/> K Multiple points of use (services, digital goods, or computer software delivered electronically) <input type="checkbox"/> L Direct mail # _____ <input type="checkbox"/> M Other (<i>explain</i>) _____
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Sign Here | *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

Signature of Authorized Purchaser _____	Print Name Here _____	Title _____	Date _____
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*Following the presentation of a valid tax-exemption identification card issued by the U.S. Department of State, this form can be used to authorize foreign missions, international organizations, and their eligible members to obtain exemption from sales tax. Each card provides information in either a blue or yellow stripe explaining the level of tax exemption the U.S. Department of State has reciprocally authorized for the cardholder. If the vendor has questions concerning this process, please contact the U.S. Department of State during normal business hours at (202) 895-3541 or by email at ofintaxcustoms@state.gov. This form is only valid in the following states Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Jersey, North Carolina, North Dakota, Oklahoma, South Dakota and West Virginia.