



UNITED STATES DEPARTMENT OF STATE
BUREAU OF DIPLOMATIC SECURITY

U.S. DEPARTMENT OF STATE DIPLOMATIC TAX EXEMPTION CARD

The U.S. Department of State issues *Diplomatic Tax Exemption Cards* to eligible foreign diplomatic and consular missions and in most cases to their personnel and eligible family members located in the United States and its territories. In accordance with reciprocity, such cards are used to authorize the exemption of sales, occupancy, restaurant/meal, and other similar taxes on official and personal purchases.

Diplomatic Tax Exemption Cards are designed with state of the art security features that are intended to defeat any attempts to manufacture counterfeit versions of these cards. These features include, but are not limited to, the use of laser-engraved personalization of data, the inclusion of an optically variable device or Kinegram, and tactile micro-text (small raised text).

The validity of *Diplomatic Tax Exemption Cards* can be confirmed electronically using the Department of State's Diplomatic Tax Exemption Card Verification System, which is available at <https://ofmapps.state.gov/tecv/>. Information concerning this service and a telephone contact number that can be used for the same purpose is described on the rear side of each *Diplomatic Tax Exemption Card*.

The mechanisms that the Office of Foreign Missions (OFM) uses to authorize foreign diplomatic and consular missions, and their eligible members, for exemption from other types of taxes, including but not limited to excise taxes imposed on purchases of alcohol, fuel, tobacco, and utility services or taxes imposed on purchases of motor vehicles, remain unchanged. Information concerning the manner in which this privilege is made available for these and other types of taxes is available at www.state.gov/ofm/tax.

Diplomatic Tax Exemption Cards feature one of four images of animals that are native to North America (replacing the previously used "blue/yellow stripes"). Each of these images provides vendors and revenue authorities with (1) a visual cue of tax exemption privileges and (2) an indication of whether the card is intended for official or personal purchases.

The images found on the *Diplomatic Tax Exemption Card* include:



OWL—Cards with this image are intended to be used solely in connection with **official** purchases; the cardholder/mission is eligible for exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes without restriction.



BUFFALO—Cards with this image are intended to be used solely in connection with **official** purchases; the cardholder/mission is subject to some degree of restriction on exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes. (For example, such cards may read "EXEMPT FROM TAXES IMPOSED ON PURCHASES OVER \$300; NOT VALID AT HOTELS.")



EAGLE—Cards with this image are intended to be used solely in connection with **personal** purchases; the cardholder is eligible for exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes without restriction.



DEER—Cards with this image are intended to be used solely in connection with **personal** purchases; the cardholder is subject to some degree of restriction on exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes. (For example, such cards may read "EXEMPT FROM TAXES IMPOSED ON PURCHASES OF HOTEL STAYS, RESTAURANT MEALS, AND RENTAL CARS.")

Inquiries concerning the use of a *Diplomatic Tax Exemption Card* may be directed to OFM via electronic mail at OFMTaxCustoms@state.gov or by telephone at (202) 895-3500, x2. Foreign diplomatic and consular missions or vendors that are located outside of the Washington, D.C. metropolitan area also may contact the OFM Regional Office with responsibility for that area. Information concerning OFM's Regional Offices is available at www.state.gov/ofm/ro/index.htm.

SAMPLES OF THE U.S. DEPARTMENT OF STATE DIPLOMATIC TAX EXEMPTION CARDS



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ADDITIONAL INFORMATION

Mission Tax Exemption Cards

Diplomatic Tax Exemption Cards that are labeled as “Mission Tax Exemption—Official Purchases Only” are used by foreign diplomatic and consular missions to obtain exemption from sales, occupancy, restaurant/meal, and other similar taxes imposed on their official purchases in the United States necessary for the operation of the diplomatic or consular mission. The person whose photo appears on such cards is the diplomatic or consular mission’s point of contact and is the person responsible for ensuring

the appropriate use of the card. This individual does not need to be present when purchases are made. **Note:** All purchases authorized for mission tax exemption must be paid for with a check or credit card bearing the name of the associated diplomatic or consular mission.

Personal Tax Exemption Cards

Diplomatic Tax Exemption Cards that are labeled as “Personal Tax Exemption” are used by eligible foreign diplomatic and consular mission members to obtain exemption from sales, occupancy, restaurant/meal, and other similar taxes imposed on their **personal** purchases in

the United States. The card is intended to be used solely for the benefit of the individual identified and pictured on the card. The use of a personal *Diplomatic Tax Exemption Card* is not transferable and cannot be loaned to a family member or friend, regardless of his/her eligibility for exemption from taxation. There is no restriction on the form of payment associated with using a personal *Diplomatic Tax Exemption Card*.

Internet & Catalog Purchases

The nature of purchases made via the Internet or mail-order catalog do not allow for the presentation of a *Diplomatic Tax Exemption Card*, thus, such transactions by foreign diplomatic and consular missions and their members are ineligible for sales or use tax exemption.

Misuse/Abuse

The Department views the misuse of a *Diplomatic Tax Exemption Card* as a very serious offense. Any abuse, or attempted abuse, will result in the permanent withdrawal of the cardholder's eligibility for this privilege.

Hotels

Eligible foreign diplomatic and consular missions and their members are advised to exercise a certain degree of planning when seeking an exemption from taxes on hotel stays and associated charges. Such cardholders should make every effort to inform the hotel in advance of their arrival of their eligibility for tax exemption privileges. Hotels and state and local tax authorities have the right to request additional supporting documentation before agreeing to extend an exemption from lodging or occupancy taxes ("hotel tax"). More information concerning the exemption of taxes imposed on hotel stays is available at www.state.gov/ofm/tax/hotel.

STATE-SPECIFIC PROCEDURES

In most states, the only procedural requirement for eligible foreign diplomatic and consular missions and their members to obtain exemption from sales, occupancy, restaurant/meal, and other similar taxes is the presentation of a valid *Diplomatic Tax Exemption Card* to a merchant or vendor. However, in the states listed below, this process requires additional steps.

Arizona

Eligible foreign diplomatic and consular missions and their members are one of the only groups entitled to receive an exemption from the transaction privilege tax imposed by State of Arizona. Therefore, it is uncommon for vendors in Arizona to be familiar or accustomed to receiving or granting requests for diplomatic or consular tax exemption.

OFM advises holders of *Diplomatic Tax Exemption Cards*, planning to make tax-exempt purchases in Arizona, to present a photocopy of the OFM Notice, dated October 25, 2010, to any Arizona-based vendors. A copy of this notice is

available at OFM's website (www.state.gov/documents/organization/125038.pdf). This notice includes a letter from the State of Arizona's Department of Revenue concerning the proper means in which vendors shall authorize and grant diplomatic and consular tax exemptions in that state. Failing to use this letter may delay or prevent a foreign mission or member from receiving tax exemption.

New York

In order for eligible foreign diplomatic and consular missions and their members to obtain sales tax exemption on their official or personal purchases in the State of New York, such missions and their members are required to complete and submit to vendors, in addition to the presentation of their valid *Diplomatic Tax Exemption Card*, a completed copy of Form DTF-950 ("Certificate of Sales Tax Exemption for Diplomatic Missions"). A copy of Form DTF-950 is available at http://www.tax.state.ny.us/pdf/2000/st/dtf950_500.pdf.

Arkansas, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Jersey, Nevada, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Dakota, Tennessee, Utah, Vermont, Washington, West Virginia, & Wyoming

These states are part of the Streamlined Sales Tax Agreement, a multi-state agreement providing for the simplification of the nation's varying sales tax laws. In accordance with the agreement, the procedure for obtaining an exemption from sales tax on the basis of diplomatic or consular status remains similar to previous procedures. **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 these states is as follows:

- At the point of purchase, eligible foreign diplomatic and consular missions and their members must inform the vendor that they are eligible for an exemption from the imposition of sales tax.
- The purchaser must then present a valid *Diplomatic Tax Exemption Card*.
- 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.

A copy of the Streamlined Sales Tax Agreement—Certificate of Exemption is available at http://www.streamlinedsalestax.org/uploads/downloads/Forms/F0003%20Fill%20in%20Exemption%20Certificate%20Form_9_18_09.pdf