

**Adams County Treasurer's Office  
Adams County Controller's Office**



# **Hotel Room Rental Tax Operators Guide**

**Original Issue: August 2020**

# SUMMARY

Adams County imposes a 5% Hotel Room Rental Tax on the consideration received by Operators of facilities providing short term lodging, including but not limited to hotels, motels, bed & breakfasts, guest houses and cabins located within campgrounds. This is separate and in addition to the 6% State Hotel Occupany Tax. After administrative costs, proceeds from the Hotel Room Rental Tax go to Destination Gettysburg, the Adams County Tourist Promotion Agency (75%); local borough and township police departments that have lodging facilities within their jurisdictions (12.5%); and Adams County for economic development and historic preservation programs (12.5%).

The Operator of each establishment is responsible for collecting this tax from their guests, then reporting and remitting the tax to the Adams County Treasurer by the 20<sup>th</sup> of the following month. The Operator is also responsible for maintaining auditable records to support the reports.

In 2018, a change in state law requires Booking Agents (Vrbo, AirBnB, etc.) to collect and remit state occupancy tax and to also collect and remit the Hotel Room Rental Tax directly to Adams County for the bookings they handle. It also clarified that Gross Receipts are inclusive of any accommodation fee by the Booking Agent. Operators remain responsible for monthly reporting to Adams County and are ultimately responsible for the payment of all Hotel Room Rental Tax, should the Booking Agent fail to do so.

The Adams County Treasurer’s Office is responsible for collecting the tax and managing the program. The Adams County Controller’s Office is responsible for performing audits on all lodging facilities to ensure the accuracy and timeliness of the taxes remitted to Adams County. As a part of that audit, the Controller’s Office examines financial and supporting documentation to validate the monthly reports, exemptions and remittances.

Common issues identified in audits that Operators should be aware of include the following:

- 1. Operators are filing incomplete or inaccurate remittance forms relative to gross revenues and payments by Booking Agents.** Operators are responsible for reporting all revenue and all payments, regardless of whether they or a Booking Agent collect the money. Booking Agents generally do not identify the funds that they send to Adams County, and if the Operator fails to document the amounts, the Operator may not be properly credited and may be billed for any shortfall.
- 2. Operators are improperly allowing exemptions and/or are failing to maintain proper documentation for those exemptions they allow.** If an exemption is disallowed, the Operator will be required to pay the Hotel Room Rental Tax for that guest. Note that exemption from Hotel Room Rental Tax is NOT the same as exemption from state sales tax or state hotel occupancy tax.
- 3. Operators are submitting incomplete monthly remittance forms or are submitting them late.** Penalties and interest are assessed for each late or incomplete report/remittance.
- 4. Operators are failing to maintain proper records to document their monthly reports, exemptions and remittances.** Penalties and interest are assessed for each month that records are unavailable.

The purpose of this document is to assist Operators in recognizing and avoiding common errors. This document will walk through general information, the required forms with emphasis on the findings mentioned to improve the accuracy of submissions, and includes relevant exhibits for reference.

Copies of the Adams County Hotel Room Rental Tax Ordinance, and all required forms are available at: <http://www.adamscounty.us/Dept/Treasurer/Pages/HotelRoomTaxRental.aspx>

# COUNTY OF ADAMS - HOTEL ROOM RENTAL TAX REMITTANCE FORM

1. The remittance form was revised in August 2020. See *Exhibit A*. Older versions are obsolete and will not be accepted.
2. The remittance form is available in Microsoft Excel format with embedded formulas to assist in accurate calculations. [Please see the Adams County Treasurer’s Website.](#)
3. Attached to the remittance form is a set of line-by-line instructions. The steps marked in **red** require a calculation; the Microsoft Excel file spreadsheet contains formulas to perform those calculations.
4. Operators must fill in ALL sections of the remittance form. Forms not fully completed do not meet Ordinance requirements and are subject to penalties.
5. Because the Operator collects tax as an agent for Adams County, any excess amounts collected in a given month must be returned to the guest, if paid incorrectly, or paid over to Adams County if the amount represents tax due for another period. Review of financial/reservation systems clearly indicate that the hotel room rental tax collected is captured on monthly reservation and financial reports in all but a few properties. This data is required and it should not be omitted from the monthly remittance form.
6. Certification - sign and date the remittance form before sending it to Adams County with a check for the total payment due.
7. If there are no sales, a completed form is still required showing \$0 sales.

**The August 2020 revision of the Hotel Tax Remittance Due Form is a standalone form and the former Hotel Excise Tax Booking Agent Form and Hotel Excise Tax Exemption Declaration Form are no longer required. Operators should only submit the single page form unless there is need to explain an adjustment (Line 11) of the form.**

# COMPONENTS OF TAX DUE CALCULATION

## GROSS REVENUE

The gross revenue is the consideration Operators receive for the occupancy of a room or the right to occupy a room, for all bookings and from all sources. When a Booking Agent is involved, consideration includes the total of accommodation fee or booking fee earned by the Booking Agent, and the basic room rental earned by the Operator.

*Common Hotel charges subject to hotel room rental tax include:*

- The basic room rental charge where the charge is segregated on the guest folio/bill
- The Booking Agent fee when one is involved in the transaction
- All charges and services associated with a room rental where the room charges are not segregated on the guest folio (i.e. the full price of room “packages” where it is a single line item on the bill)
- Guaranteed reservations or “no show” room revenue retained by the Operator

*Common Hotel charges not subject to hotel room rental tax include:*

- Charges for roll-a-ways, cots, and cribs, if separately charged
- Charges for pets or cleaning of room after a stay with a pet, if separately charged
- Room safe and refrigerator fees, if separately charged
- Charges for damage done to a room
- Charges for smoking in a room
- Room packages amenities (e.g. greens fees, lift tickets, meals) if separately charged
- Banquet and meeting room rentals
- Complimentary rooms provided at no charge to the guest, including guest stays through hotel chain rewards or loyalty program points, employees, or travel agents

EXEMPT REVENUE (EXEMPTIONS)

- 1. Certain categories of occupancy revenue are exempt from the Adams County Hotel Room Rental Tax.
- 2. These exempt categories are classified into two groups - **Permanent Residents** and **Transients**.
- 3. A **Permanent Resident** is a person or series of persons associated with the same organization using a hotel room for over 30 consecutive days. No Hotel Room Rental Tax is due for any day after the 30<sup>th</sup> consecutive day (i.e. Day 31 on). Whether Hotel Room Rental Tax must be paid for any of the days prior to the 30<sup>th</sup> day depends on the nature of the room contract/ agreement. See below for details.
- 4. Exempt **Transients** are persons 1) who are affiliated with certain exempt organizations AND 2) who are traveling on official business for that organization, AND 3) whose room rental is paid for directly by that organization or by a credit card of that organization. Operators are required to maintain documentation on each room rental they claim as exempt or the exemption will be disallowed and the tax assessed retroactively.
- 5. Exempt organizations include:
  - a. The Federal government
  - b. The Commonwealth of Pennsylvania
  - c. Employees of Pennsylvania State and affiliated Commonwealth universities
  - d. Members of the U.S. Armed Forces, including students and staff of the five United State Service Academies
  - e. Foreign diplomats, consular officers and staff members
- 6. Documentation required includes either a Pennsylvania Tax Exemption Certificate or an Adams County Exempt Certificate, and, in addition to either of those, proof of official travel and payment by the government entity.
  - a. A Pennsylvania Tax Exemption Certificate, Form REV-1220, shown in *Exhibit C*, may be used. Operators should ensure that the guests offering a Pennsylvania Exemption Certificate have checked the bottom box on the certificate (“Additional Local, City, County Hotel Tax”). Note that many organizations that are exempt from the other taxes listed on the Pennsylvania Tax Exemption Certificate are not exempt from the Hotel Tax. The Operator is responsible to ensure the guest is eligible for the exemption.
  - b. As an alternative, Adams County provides a form for exemptions for permanent and non-permanent residents. See *Exhibit B*. This should be fully filled out for each guest and maintained as a record by the Operator. The forms will be reviewed during the audit.

DETAILED DISCUSSION ON EXEMPT REVENUE

Permanent Residents

- Once a person has completed their 30<sup>th</sup> consecutive day of occupancy, they are deemed **Permanent Residents** and their occupancy becomes exempt. Prior to completing the 30<sup>th</sup> consecutive day of occupancy, they are considered transients.
- The length of the room contract, or “rental period” determines whether tax is due for days one through 30 of a consecutive occupancy.
- In the absence of a contract or agreement, the rental period is day-to-day. Tax must be collected and remitted to Adams County for days 1 through 30; the stay is exempt thereafter.

- If the guest is booking on a weekly basis, the tax must be collected and remitted for the first four rental periods (days 1 through 28), but if the guest stays past day 30, the guest becomes exempt in that fifth rental period and no tax is due for any day of that rental period or any future rental period, assuming continuous occupancy is maintained.
- If the guest initially books for more than 30 days, and stays through the 30<sup>th</sup> day, no Hotel Room Rental Tax is due at all. Please note, however, if the guest leaves prior to completing day 30, the Operator will be responsible for paying the Hotel Room Rental Tax for the actual days of the stay because the guest never became a Permanent Resident.
- Any Hotel Room Rental Tax collected by the Operator during a rental period in which the guest qualifies as a Permanent Resident must be returned to the guest.
- Once a guest has established status as a Permanent Resident, they remain a Permanent Resident so long as their occupancy continues uninterrupted. A change in rooms is not an interruption in occupancy; changing hotels, even if owned or managed by the same Operator, is a break in occupancy.
- Several occupants who are employees of an organization who sequentially occupy a room for 30 or more consecutive days are considered a permanent resident. A list of employees on company letterhead signed by an authorized representative of the company or a purchase order or copy of the vendor check for payment of the rooms are acceptable forms of determining the organization’s intent to maintain a permanent residency.

Transient Exemptions

*Non-permanent* or “transient” residents who are affiliated with certain exempt organizations are also exempt from paying the hotel room rental tax provided that they supply documentation indicating that they are traveling on official business for the exempt organization and provided that the exempt organization pays for the room rental.

Categories of Exempt Organizations & Entities

There are various categories of organizations which are eligible for exemption of the hotel room rental tax in Adams County.

- 1. **United States Government** employees are exempt from paying hotel room rental tax when a guest while on official business and the government pays for the lodging, including payment via a Government issued credit card. *Exhibit D* is a partial listing of the major agencies of the U.S. Government.
- 2. Members of the **United States Armed Forces** are exempt from hotel room rental tax if they are on official business and the government pays for the lodging, including payment via a Government credit card. The branches of the United States Armed Forces are:
  - a. United States Army
  - b. United States Navy
  - c. United States Air Force
  - d. United States Marine Corps
  - e. United States Coast Guard
  - f. United States Space Force
- 3. Students and staff of the **Federal Service Academies (not private military academies or schools)** are also exempt from hotel room rental tax if their lodging is solely for official purposes and the government pays for the lodging, including payment via a Government credit card. The Federal Service Academies are:
  - a. United States Military Academy, West Point, NY
  - b. United States Naval Academy, Annapolis, MD
  - c. United States Air Force Academy, Colorado Springs, CO
  - d. United States Merchant Marine Academy, Kings Port, NY
  - e. United States Coast Guard Academy, New London, CT

4. Employees of the *Commonwealth of Pennsylvania or its branches* are exempt from hotel room rental tax when their occupancy is for official purposes and is paid by the state or one of its subsidiary branches or agenices. See the attached [\*Exhibit E\*](#) for a partial listing of the major agencies and instrumentalities of the Commonwealth of Pennsylvania.
5. Employees of *Pennsylvania state-run universities and state-affiliated Commonwealth universities* and their branch campuses qualify for exemption from the hotel room revenue tax, if on official business and the lodging is paid by the university or via a University issued credit card. See the attached [\*Exhibit F\*](#) for a listing of state educational entities exempt from hotel tax. Employees, representatives and guest of other colleges, universities, vocational colleges, public or private, non-profit or for profit are **not exempt** from paying hotel room rental tax.
6. *Foreign diplomats, consular officers, and staff members* are eligible for certain tax exemption privileges including hotel room rental tax through the Diplomatic Tax Exemption Program. Mission tax exemption cards are used by foreign missions to obtain exemption from certain taxes, including taxes on hotel stays and lodging. The exemption is authorized by the presentation of a valid diplomatic tax exemption card at the time of payment. See [\*Exhibit G\*](#) for information about US State department issued diplomatic tax exemption cards. Expenses associated with the lodging of employees of foreign mission are considered official when:
  - a. The foreign mission holds a valid Mission Tax Exemption Card.
  - b. The travel of the individuals described above is conducted in support of the missions’ diplomatic or consular functions.
  - c. The lodging costs are paid for with a check, credit card or wire transfer transaction in the name of the foreign mission. Missions are advised that cash is not an acceptable form of payment.

A mission tax card may not be used to exempt taxes on hotel or lodging expenses unrelated to a mission’s diplomatic or consular functions, such as those related to tourism, medical treatment, or leisure travel.

7. Also note that representatives of labor unions representing federal or state workers are **not** eligible for hotel tax exemption. Carefully examine the Pennsylvania Exemption Certificate Form REV-1220 to see which organization they represent.

## Acceptable Forms of Proof of Exempt Status

The burden of proof that a transaction is not taxable lies with the Operator who must maintain accurate records documenting the exemption. The Operator must examine documentation presented by a customer claiming to be exempt from the hotel room rental tax to determine if the documentation provided supports the validity of the exemption.

Adams County recommends use of the Adams County Exempt Organization Certification of Travel for Official Business form, Exhibit B, which when fully filled out for each guest and maintained with the necessary copies of the guests documents will serve as the Operator’s audit record.

Some organizations will provide the Pennsylvania Exemption Certificate, REV-1220 (Exhibit C). The guest should fill this form out **COMPLETELY** or present one pre-filled out by their organization. Please note:

- a. The checkbox labeled “state or local hotel room rental tax” at the top of the form should be ticked. **A sales tax exemption only form is NOT a valid exemption for hotel room rental tax.**
- b. The checkbox #4 labeled “Purchaser is a/an” should be ticked and filled in with a description of or the exact name of the organization the guest represents or works for. For example: Federal employee, PA state agency worker, member of US military, foreign diplomat etc.

- c. The bottom section of the form should be completely filled out and signed by the guest or an authorized official of the agency or instrumentality. **They should list the tax EIN and the full address of the organization they represent.**
- d. Some Federal agencies and subcontractors have customized Federal exemption forms which are prepared listing essential information by the agencies they represent and are widely used and valid in all states. The seal of the particular agency is often on the form.

In the case of Foreign Diplomats, Consular Officers and Staff, a copy of the Diplomatic Tax Exemption identification card, similar to those shown in [\*Exhibit G\*](#) should be maintained by the Operator.

### NON-Exempt Organizations & Entities

There are numerous types of entities and organizations which are **not** eligible for exemption of the Adams County hotel room rental tax. It is important to note that many entities and organizations that are exempt from the state sales and use tax are NOT exempt from the hotel tax. Operators must recognize this distinction. Examples of entities that are not exempt from the Hotel Room Rental Tax include the following:

- Religious, Charitable, and Scientific organizations including recognized churches
- Other Non-Profit Organizations recognized by the Internal Revenue Service
- Private universities and colleges, including those located in Pennsylvania
- Public and private primary and secondary schools
- Political subdivisions of Pennsylvania - counties, cities, boroughs or townships
- Police and firemen by virtue of their public service
- Employees of other states and commonwealths
- Members of the U.S. Armed Forces and Service Academies while not on official business
- Fraternal and social organizations
- National Banks and Federal Savings & Loan Associations
- Representatives of labor unions representing federal or state workers



Booking Agents

Many hotels, guest rentals, B&Bs, etc., are now using third-party booking agents to handle their reservations. As of 2018, the state passed a bill mandating that the third-party booking agents remit the state hotel occupancy tax and local Hotel Room Revenue Tax.

The Hotel Room Rental Tax Remittance Form, *Exhibit A*, explicitly provides lines to recognize the payments that are to be made on behalf of the Operator by one or more booking agents.

**Operators should note that they are solely responsible for the payment of all tax and Adams County has no control or recourse with respect to the booking agents.** Operators need to ensure that the booking agent has remitted the funds and that *Exhibit A* is accurately completed so that Adams County may properly credit incoming revenue from booking agents back to the Operator. **Attach documentation of the booking agent remittance with each monthly report and retain copies of the documentation in your audit records.**

Due Date

Remittance forms and payments are due on the 20th of the month following the month being reported. The date of the postmark determines if a payment is on time or late so be sure to submit returns on a timely basis to avoid late payment penalties. Operators should ensure that the hotel tax room rental remittance form is fully completed and documentation of remittances by a booking agent (if applicable) are attached; blanks in the form or lack of documentation may prevent the Operator from receiving credit for payments made on their behalf by Booking Agents or may prevent the remittance form from being considered timely if further information is required.

Records

Operators must maintain auditable records that validate each item on the monthly Hotel Room Rental Tax Remittance Form. From the Ordinance:

Records. Includes, but is not limited to, the number of daily transactions, the rate of each occupancy, the revenues received for all lodging, cash receipts and sales journals, cash disbursements and purchase journals, general ledgers, copies of forms used to file monthly and other periodic tax returns with the County to comply with the Hotel Rental Tax Ordinance, copies of tax exempt certificates, and all records relied upon in completing monthly and periodic Hotel Room Rental Tax returns, as well as related correspondence.

The most common records issue found in audit is lack of documentation for exemptions allowed by the Operator, specifically documentation that a guest 1) was a member of an exempt organization, 2) was on official business, and 3) the room rental was paid by the organization or on an organization issued credit card. Documentation that the room rental was paid by a government credit card can be provided by a notation on the tax exempt form by the desk clerk; the County does not require copies of the credit card be retained. Similarly, identification numbers such as social security numbers may be redacted from any documentation retained by the Operator. Failure to maintain those records may result in the disallowance of exemptions and/or imposition of penalties per the Ordinance.

A second common audit issue is lack of documentation of payments made on behalf of the Operator by booking agents, if applicable.

List of Exhibits

- => Exhibit A - Hotel Tax Remittance Form and Instruction Sheet
- => Exhibit B - Exempt Organization Attestation of Travel for Official Business
- => Exhibit C - Pennsylvania Exemption Certificate
- => Exhibit D - Partial List of Major U.S. Government Agencies
- => Exhibit E - Partial List of Major Pennsylvania Government Agencies
- => Exhibit F - State Educational Institutions Exempt from Hotel Room Rental Tax
- => Exhibit G - U.S. State Dept. Issued Diplomatic Tax Exemption Cards

COUNTY OF ADAMS - HOTEL ROOM RENTAL TAX REMITTANCE FORM

Hotel Room Rental Tax is imposed at the rate of 5% of the consideration received by an Operator and/or Booking Agent for each room rental. See Adams County Ordinance. Operators are responsible to collect the tax from their guests and must file a remittance form and remit the amount due on or before the twentieth (20th) day of each month for the prior month. Forms must be submitted each month even if no revenue was received.

Period Covered (Month/Year: \_\_\_\_\_

HOTEL INFORMATION

Facility Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Contact Name and Phone: \_\_\_\_\_  
Contact E-mail: \_\_\_\_\_  
Mailing Address If Different Than Facility Address: \_\_\_\_\_  
\_\_\_\_\_

TAX DUE			
Line 1	Gross Revenue - Total Gross Lodging Receipts	\$	-
Line 2	Exempt Revenue - Operator Must Maintain Proper Documentation	\$	-
Line 3	TAXABLE REVENUE (L1 - L2)	\$	-
	Tax Rate - 5%		0.05
Line 4	TOTAL TAX DUE (L3 x 5%)	\$	-
Line 5	Credit for Tax Remitted by Airbnb	\$	-
Line 6	Credit for Tax Remitted by Vrbo/Homeaway	\$	-
Line 7	Credit for Tax Remitted by _____	\$	-
Line 8	BALANCE DUE FROM OPERATOR (L4 - L5 - L6 - L7)	\$	-
Line 9	Actual Tax Collected by Operator	\$	-
Line 10	TAX DUE FROM OPERATOR (Greater of Line 8 or 9)	\$	-
Line 11	Operator Adjustments (+/-) Explain on Separate Page	\$	-
Line 12	ENCLOSED PAYMENT (L10 + L11)	\$	-

Note: Late Payment Penalties and Interest will be calculated by the Treasurer and billed to the Operator

I hereby certify that this form has been reviewed by me and to the best of my knowledge the information contained herein is a full, true, correct and a complete disclosure of all tax collected or incurred during the period indicated on this return. Any person who willfully fails to or refuses to collect and remit the tax, fails to pay the tax, fails to file a return, files a fraudulent or false return, attempts to prevent full disclosure of taxable hotel sales or presents for payment of the tax a check which is returned to the County of Adams as uncollectible is subject to legal action.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Title: \_\_\_\_\_

Make checks payable to "County of Adams" and deliver to the Adams County Treasurer, 117 Baltimore Street, Room 101, Gettysburg, PA 17325. Phone: 717-337-9833. Retain a copy for your records. Your cancelled check is your receipt.

Revised August 2020

HOTEL ROOM RENTAL TAX  
INSTRUCTION SHEET

- Line 1: Enter the gross revenue for the calendar month, from all bookings and sources
- Line 2: Enter the exempt revenue. Operator must maintain documentation to support all exemptions
- Line 3: This is a calculation of the taxable revenue, Line 1 minus Line 2
- Line 4: This is a calculation of the tax due, Line 3 times 5%
- Line 5 – 7: Enter one or more booking agent remittances. Operator must attach documentation of the remittance to allow the County to properly credit the payment..
- Line 8: This is a calculation of the Balance Due from the Operator, Line 4 less Lines 5-7
- Line 9: Enter the actual tax collected by the Operator. In most cases, this will match Line 8
- Line 10: This is a calculation; Operators must submit greater of the balance or the amount collected
- Line 11: This line allows the Operator to enter any required adjustments to the payment. An explanation of the adjustment must be included on a separate page.
- Line 12: This is a calculation of the total payment being enclosed with the report submission

NOTES

The Excel spreadsheet available from the Treasurer’s website includes formulas to perform the calculations shown in red.

Regarding penalties and interest, the ordinance imposes a penalty for late reports (i.e. submitted after the 20<sup>th</sup> of the month) in the amount of \$50.00, \$75.00 or \$150.00, depending on the number of months the operator has failed to submit a timely report, together with interest at 1.5% per month compounded daily on the payments in arrears. The Treasurer’s Office will calculate any late penalty and interest and bill the Operator as appropriate.

Please note that the Ordinance also imposes a penalty for other noncompliance, including incomplete records, in the amount of \$200.00, \$400.00 or \$600.00, depending on the number of months of noncompliance. If ordinance related questions arise, please contact the Treasurer’s Office for guidance.

Checks should be made payable to “County of Adams” and mailed or delivered to:

County of Adams  
Treasurer’s Office  
117 Baltimore St., Room 101  
Gettysburg, PA 17325

Questions?  
717-337-9833

COUNTY OF ADAMS  
Treasurer’s Office  
117 Baltimore Street, Gettysburg, PA 17325  
717-337-9833

EXEMPT ORGANIZATION CERTIFICATION  
OF TRAVEL FOR OFFICIAL BUSINESS

I, the undersigned, am a representative of the exempt agency identified below on official business. I declare that the rental of accommodations on the dates listed below is for official use of the agency and is being paid for by the agency as follows:

Dates: From \_\_\_\_\_ to \_\_\_\_\_.

Signature on behalf of the exempt entity: \_\_\_\_\_

Print name & title of the representative: \_\_\_\_\_

Name of exempt entity: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Address of exempt entity: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone number of exempt entity: \_\_\_\_\_

\_\_\_\_\_

Email contact of exempt entity: \_\_\_\_\_

\_\_\_\_\_

- Exempt Category:
- \_\_\_\_\_

Federal Government
- \_\_\_\_\_

United Sates Armed Forces / Service Academy
- \_\_\_\_\_

Pennsylvania State Government
- \_\_\_\_\_

Pennsylvania State or Commonwealth
- \_\_\_\_\_

University

**FOR HOTEL PERSONNEL:** I have verified the guest’s official identification card and documentation of business purpose.

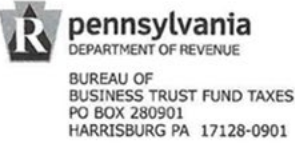
Signature: \_\_\_\_\_

Title:

Date:

Copies of the documentation of official business, identification of the guest, and the guest folio/ bill must be attached to this certification and maintained in the Operator’s records. SSNs may be redacted.

REV-1220 (AS+) 05-17



PENNSYLVANIA EXEMPTION  
CERTIFICATE

- ☐ STATE AND LOCAL SALES AND USE TAX
- ☐ STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- ☐ PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- ☐ VEHICLE RENTAL TAX (VRT)
- ☐ ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \*

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

(Please Print or Type)  
Read Instructions  
On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE:

☐ PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)

☐ PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

Name of Seller, Vendor or Lessor

Street

City

State

ZIP Code

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

FORM MV-1, Application for Certificate of Title (first-time registrations)

FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate are **exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

☐ 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of:

☐ 2. Purchaser is a/an:

☐ 3. Property will be resold under Account ID\_\_\_\_\_ . (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)

☐ 4. Purchaser is a/an:\_\_\_\_\_ holding Exemption Account ID \_\_\_\_\_

☐ 5. Property or services will be used directly and predominately by purchaser performing a public utility service.

☐ PA Public Utility Commission PUC Number \_\_\_\_\_ and/or ☐ U.S. Department of Transportation MC/MX \_\_\_\_\_

☐ 6. Exempt wrapping supplies, Account ID\_\_\_\_\_ . (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)

☐ 7. Other \_\_\_\_\_

(Explain in detail. Additional space on reverse side.)

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

Name of Purchaser or Lessee

Signature

EIN

Date

Street

City

State

ZIP Code

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.
2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the same information as appears on this form.
3. RETENTION:

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.

DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.
4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).



GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and local sales and use tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel occupancy tax (state 6%, Philadelphia 1%, Allegheny 1%) if referenced with the symbol (•);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Vehicle rental tax (VRT);

EXEMPTION REASONS

- 1.) Property and/or services will be used directly and predominately by purchaser in performing purchaser's operation of:  
A. Manufacturing    B. Mining    C. Dairying    D. Processing    E. Farming    F. Shipbuilding    G. Timbering
- This exemption is not valid for property or services used in: (a) constructing, repairing or remodeling of real property, other than real property used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.
- 2.) Purchaser is a/an:
- + A. Instrumentality of the commonwealth.
  - + B. Political subdivision of the commonwealth.
  - + • C. Municipal authority created under the Municipality Authorities Acts.
  - + • D. Electric cooperative corporations created under the Electric Cooperative Law of 1990.
  - + • E. Cooperative agricultural associations required to pay corporate net income tax under the Cooperative Agricultural Association Corporate Net Income Tax Act (exemption not valid for registered vehicles).
  - + • F. Credit unions organized under Federal Credit Union Act or Commonwealth Credit Union Act.
  - + • G. U.S. government, its agencies and instrumentalities.
  - + • H. Federal employee on official business (exemption limited to hotel occupancy tax only. A copy of orders or statement from supervisor must be attached to this certificate.)
  - + I. School bus operator (This exemption certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation.)
- 3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax Account ID, complete Number 7 explaining why such number is not required. This exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.
- | Renewable Entities beginning with "75": | Permanent Exemptions beginning with the two numbers "76": | Special Exemptions:                   |
|---|---|---------------------------------------|
| A. Religious Organization               | E. School District  | F. Direct Pay Permit Holder           |
| B. Volunteer Firemen's Organization     |   | - G. Individual Holding Diplomatic ID |
| C. Nonprofit Educational Institution    |   | H. Keystone Opportunity Zone          |
| D. Charitable Organization              |   | I. Tourist Promotion Agency           |
- Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an Account ID assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the federal government. The exemption for categories A, B, C and D are not valid for property used for the following: (1) construction, improvement, repair or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.
- 5.) Property or services will be used directly and predominately by purchaser in the production, delivery or rendition of public utility services as defined by the PA Utility Code.
- This exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.
- 6.) Vendor/seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.
- 7.) Other (Attach a separate sheet of paper if more space is required.)

\* Employees or representatives of the Commonwealth traveling on Commonwealth duty are exempt from any taxes on hotel stays or room rentals imposed by local governments that are in addition to the 6% state tax and the 1% Philadelphia and Allegheny County hotel occupancy tax.

Major U.S. Government Agencies

Department of Agriculture
Department of Commerce
Department of Defense
Department of Education
Department of Energy
Department of Health & Human Services
Department of Homeland Security
Department of Housing and Urban Development
Department of the Interior
Department of Justice
Department of Labor
Department of State
Department of Transportation
Department of the Treasury
Internal Revenue Service
Department of Veterans Affairs
Central Intelligence Agency
American Red Cross
Congressional Budget Office
General Accountability Office
Library of Congress
Environmental Protection Agency
Federal Bureau of Investigation
Federal Communication Commission
Federal Reserve
Federal Trade Commission
Federal Emergency Management Agency
Food and Drug Administration
General Services Administration
Nuclear Regulatory Commission
Occupational Safety & Health
Securities and Exchange Commission
Social Security Administration
Small Business Association
US Postal Service



Commonwealth of Pennsylvania Major  
Government Agencies

Attorney General
Auditor General
Department of Aging
Department of Agriculture
Department of Banking
Department of Community & Economic Development
Department of Conservation/Natural Resources
Department of Corrections
Department of Drug and Alcohol Programs
Department of Education
Department of Environmental Protection
Department of General Services
Department of Health
Department of Human Services
Department of Insurance
Department of Labor and Industry
Department of Military & Veterans Affairs
Department of Revenue
Department of State
Department of Transportation
Liquor Control Board
Emergency Management Agency
Higher Education Assistance Agency
Housing Finance Agency
Municipal Retirement System
Office of Administration
Office of General Counsel
Public School Employees' Retirement System
Public Utility Commission
State Employees' Retirement System
State Police
State System of Higher Education
State Treasurer

State Educational Entities Exempt from Hotel Tax

The following colleges and their respective campuses are run by the state of Pennsylvania and as such their employees would qualify for exemption under the state and county hotel tax rules

State Universities

Name	City	Web Site Address	AUN
<a href="http://www.bloomu.edu">Bloomsburg University of PA</a>	Bloomsburg	<a href="http://www.bloomu.edu">http://www.bloomu.edu</a>	416190570
<a href="http://www.cup.edu">California University of PA</a>	California	<a href="http://www.cup.edu">http://www.cup.edu</a>	401630950
<a href="http://www.cheyney.edu">Cheyney University of PA</a>	Cheyney	<a href="http://www.cheyney.edu">http://www.cheyney.edu</a>	425231320
<a href="http://www.clarion.edu">Clarion Univ of Pa/ Main</a>	Clarion	<a href="http://www.clarion.edu">http://www.clarion.edu</a>	406161400
<a href="http://www.clarion.edu">Clarion Univ/Venango Campus</a>	Oil City		406161400-1010
<a href="http://www.esu.edu">East Stroudsburg Univ of PA</a>	East Stroudsburg	<a href="http://www.esu.edu">http://www.esu.edu</a>	420452620
<a href="http://iis1.edinboro.edu">Edinboro University of PA</a>	Edinboro	<a href="http://iis1.edinboro.edu">http://iis1.edinboro.edu</a>	405252650
<a href="http://www.iup.edu">Indiana Univ of Pa/ Main</a>	Indiana	<a href="http://www.iup.edu">http://www.iup.edu</a>	428324150
<a href="http://www.iup.edu">Indiana Univ/Northpointe</a>	Freeport	<a href="http://www.iup.edu">www.iup.edu/northpointe</a>	428324150-1040
<a href="http://www.iup.edu">Indiana Univ/Punxsutawney Cmp</a>	Punxsutawney		428324150-1050
<a href="http://www.kutztown.edu">Kutztown University of PA</a>	Kutztown	<a href="http://www.kutztown.edu">http://www.kutztown.edu</a>	414064550
<a href="http://www.lhup.edu">Lock Haven Univ of PA/ Main</a>	Lock Haven	<a href="http://www.lhup.edu">http://www.lhup.edu</a>	410185200
<a href="http://www.lhup.edu">Lock Haven Univ/Clearfield Cmp</a>	Clearfield	<a href="http://www.lhup.edu">www.lhup.edu</a>	410185200-1060
<a href="http://www.mnsfld.edu">Mansfield University of PA</a>	Mansfield	<a href="http://www.mnsfld.edu">http://www.mnsfld.edu</a>	417595570
<a href="http://muweb.millersville.edu">Millersville University of PA</a>	Millersville	<a href="http://muweb.millersville.edu">http://muweb.millersville.edu</a>	413365910
<a href="http://www.ship.edu">Shippensburg University of PA</a>	Shippensburg	<a href="http://www.ship.edu">http://www.ship.edu</a>	415218820
<a href="http://www.sru.edu">Slippery Rock University of PA</a>	Slippery Rock	<a href="http://www.sru.edu">http://www.sru.edu</a>	404108850
<a href="http://www.wcupa.edu">West Chester University of PA</a>	West Chester	<a href="http://www.wcupa.edu">http://www.wcupa.edu</a>	424159000

The following colleges and their respective campuses are defined by the state of Pennsylvania as “instrumentalities of the Commonwealth” and as such their employees would qualify for exemption under the state and county hotel tax rules

State Related Commonwealth Universities

Name	City	Web Site Address	AUN
<a href="http://www.lincoln.edu">Lincoln University</a>	Lincoln University	<a href="http://www.lincoln.edu">http://www.lincoln.edu</a>	424155101
<a href="http://www.pct.edu">Penn College/PSU Affiliate</a>	Williamsport	<a href="http://www.pct.edu">http://www.pct.edu</a>	417417801
<a href="http://www.dsl.psu.edu">Penn State Dickinson Sch Law</a>	Carlisle	<a href="http://www.dsl.psu.edu">http://www.dsl.psu.edu</a>	415212004
<a href="http://www.psu.edu">PSU/ Main</a>	University Park	<a href="http://www.psu.edu">http://www.psu.edu</a>	410147201
<a href="http://www.abington.psu.edu">PSU/Abington College</a>	Abington	<a href="http://www.abington.psu.edu">http://www.abington.psu.edu</a>	410147201-1210
<a href="http://www.aa.psu.edu">PSU/Altoona College</a>	Altoona	<a href="http://www.aa.psu.edu">http://www.aa.psu.edu</a>	410147201-1070



PSU/Berks College	Reading	<a href="http://www.bk.psu.edu">http://www.bk.psu.edu</a>	410147201-1100
PSU/Capital Coll-Harrisburg	Middletown	<a href="http://www.hbg.psu.edu">http://www.hbg.psu.edu</a>	410147201-1110
PSU/College of Medicine	Hershey	<a href="http://www.hmc.psu.edu">http://www.hmc.psu.edu</a>	410147201-1160
PSU/Erie-the Behrend College	Erie	<a href="http://www.pseric.psu.edu">http://www.pseric.psu.edu</a>	410147201-1090
PSU/Great Vly Grad & Prof Ctr	Malvern	<a href="http://www.gv.psu.edu">http://www.gv.psu.edu</a>	410147201-1170
PSU/University Coll-Beaver	Monaca	<a href="http://www.br.psu.edu">http://www.br.psu.edu</a>	410147201-1080
PSU/University Coll-Brandywine	Media	<a href="http://www.de.psu.edu">http://www.de.psu.edu</a>	410147201-1120
PSU/University Coll-DuBois	DuBois	<a href="http://www.ds.psu.edu">http://www.ds.psu.edu</a>	410147201-1130
PSU/University Coll-Fayette	Uniontown	<a href="http://www.fe.psu.edu">http://www.fe.psu.edu</a>	410147201-1140
PSU/University Coll-Hazleton	Hazleton	<a href="http://www.hn.psu.edu">http://www.hn.psu.edu</a>	410147201-1150
PSU/University Coll-Lehigh Vly	Fogelsville	<a href="http://www.an.psu.edu">http://www.an.psu.edu</a>	410147201-1060
PSU/University Coll-Greater Allegheny	McKeesport	<a href="http://www.mk.psu.edu">http://www.mk.psu.edu</a>	410147201-1180
PSU/University Coll-Mont Alto	Mont Alto	<a href="http://www.ma.psu.edu">http://www.ma.psu.edu</a>	410147201-1190
PSU/University Coll-New Kensington	Upper Burrell	<a href="http://www.nk.psu.edu">http://www.nk.psu.edu</a>	410147201-1200
PSU/University Coll-Schuylkill	Schuylkill Haven	<a href="http://www.sl.psu.edu">http://www.sl.psu.edu</a>	410147201-1220
PSU/University Coll-Shenango	Sharon	<a href="http://www.shenango.psu.edu">http://www.shenango.psu.edu</a>	410147201-1240
PSU/University Coll-Wilkes-Barre	Lehman	<a href="http://www.wb.psu.edu">http://www.wb.psu.edu</a>	410147201-1250
PSU/University Coll-Worthington-Scran	Dunmore	<a href="http://www.sn.psu.edu">http://www.sn.psu.edu</a>	410147201-1255
PSU/University Coll-York	York	<a href="http://www.yk.psu.edu">http://www.yk.psu.edu</a>	410147201-1260
Temple University/ Main	Philadelphia	<a href="http://www.temple.edu">http://www.temple.edu</a>	426517601
Temple University/Ambler Cmp	Ambler	<a href="http://www.temple.edu">http://www.temple.edu</a>	426517601-1270
University of Pgh/ Main	Pittsburgh	<a href="http://www.pitt.edu">http://www.pitt.edu</a>	402028001
University of Pgh/Bradford Cmp	Bradford	<a href="http://www.upb.pitt.edu">http://www.upb.pitt.edu</a>	402028001-1280
University of Pgh/Greensburg Cmp	Greensburg	<a href="http://www.pitt.edu/~upg/">http://www.pitt.edu/~upg/</a>	402028001-1290
University of Pgh/Johnstn Cmp	Johnstown	<a href="http://www.upj.pitt.edu">http://www.upj.pitt.edu</a>	402028001-1300
University of Pgh/Titusvle Cmp	Titusville	<a href="http://www.upi.pitt.edu">http://www.upi.pitt.edu</a>	402028001-1310

Source: "PA Department of Education" website <http://www.pde.state.pa.us/>



OFM

## TAX EXEMPTION CARDS

The U.S. Department of State issues tax exemption cards to eligible foreign missions, accredited members and dependents on the basis of international law and reciprocity. These cards authorize exemption from sales tax, occupancy tax, and similarly imposed taxes at the point of sale.

Please verify the validity of a tax exemption card at <https://ofmapps.state.gov/tec/> or by contacting the Office of Foreign Missions (OFM) during business hours:

✓ **YES** most goods and services, hotel stays, and restaurant meals (subject to restrictions)

✗ **NO** motor vehicles, gasoline/diesel fuel, utility services, or property tax (requests must be sent to OFM)

Washington, DC	(202) 895-3500 x2
Chicago	(312) 353-5762
Houston	(713) 272-2865
Los Angeles	(310) 235-6292
Miami	(305) 442-4943
New York	(646) 282-2825
San Francisco	(415) 744-2910

For more information, please visit <http://www.state.gov/ofm/tax>.

## OFFICIAL PURCHASES

- Used by missions
- Payment in mission's name
- Individual pictured need not be present
- **OWL: no restrictions**
- **BUFFALO: some restrictions (please read card)**

<p>UNITED STATES DEPARTMENT OF STATE</p> <p>MISSION TAX EXEMPTION OFFICIAL PURCHASES ONLY</p> <p>Mission: CROATIA Name: DIPLOMAT AMANDA MEX 4009-1702-01 DOB 01/01/1983 Expires: 01/01/2008 Sex: F</p> <p>EXEMPT FROM TAXES IMPOSED ON ALL PURCHASES, INCLUDING HOTEL STAYS &amp; RESTAURANT MEALS</p> <p>This card authorizes the mission to receive nationwide exemption from:</p> <p><b>EXEMPT FROM TAXES IMPOSED ON ALL PURCHASES, INCLUDING HOTEL STAYS &amp; RESTAURANT MEALS</b></p> <p>Not valid for vehicle purchases. Exemptions may only be authorized if payment is made with an official check or credit card bearing the name of the Mission. The validity of this card/privilege may be confirmed at <a href="https://ofmapps.state.gov/tec/">https://ofmapps.state.gov/tec/</a>. For questions, please contact (202) 895-3500 ext. 2 (M-F 8:00AM - 5:00PM ET) or visit <a href="http://www.state.gov/ofm/tax">www.state.gov/ofm/tax</a>. This card is the property of the U.S. Department of State.</p> <p>000000584 3760870025</p>	<p>UNITED STATES DEPARTMENT OF STATE</p> <p>MISSION TAX EXEMPTION OFFICIAL PURCHASES ONLY</p> <p>Mission: CROATIA Name: DIPLOMAT AMANDA MEX 4009-1702-01 DOB 01/01/1983 Expires: 01/01/2008 Sex: F</p> <p>EXEMPT FROM SALES TAX ON PURCHASES OVER \$250 INCLUDING TAXES ON HOTEL ROOMS</p> <p>This card authorizes the mission to receive nationwide exemption from:</p> <p><b>EXEMPT FROM SALES TAX ON PURCHASES OVER \$250 INCLUDING TAXES ON HOTEL ROOMS</b></p> <p>Not valid for vehicle purchases. Exemptions may only be authorized if payment is made with an official check or credit card bearing the name of the Mission. The validity of this card/privilege may be confirmed at <a href="https://ofmapps.state.gov/tec/">https://ofmapps.state.gov/tec/</a>. For questions, please contact (202) 895-3500 ext. 2 (M-F 8:00AM - 5:00PM ET) or visit <a href="http://www.state.gov/ofm/tax">www.state.gov/ofm/tax</a>. This card is the property of the U.S. Department of State.</p> <p>000000584 3760870025</p>
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## PERSONAL PURCHASES

- Not transferable
- Any form of payment
- For benefit of individual pictured
- **EAGLE: no restrictions**
- **DEER: some restrictions (please read card)**

<p>UNITED STATES DEPARTMENT OF STATE</p> <p>PERSONAL TAX EXEMPTION</p> <p>Mission: CROATIA Name: DIPLOMAT AMANDA MEX 4009-1702-01 DOB 01/01/1983 Expires: 01/01/2008 Sex: F</p> <p>EXEMPT FROM TAXES IMPOSED ON ALL PURCHASES, INCLUDING HOTEL STAYS &amp; RESTAURANT MEALS</p> <p>This card authorizes the bearer, whose photo appears on reverse, to receive nationwide exemption from:</p> <p><b>EXEMPT FROM TAXES IMPOSED ON ALL PURCHASES, INCLUDING HOTEL STAYS &amp; RESTAURANT MEALS</b></p> <p>Not valid for vehicle purchases. The validity of this card/privilege may be confirmed at <a href="https://ofmapps.state.gov/tec/">https://ofmapps.state.gov/tec/</a>. For questions, please contact (202) 895-3500 ext. 2 (M-F 8:00AM - 5:00PM ET) or visit <a href="http://www.state.gov/ofm/tax">www.state.gov/ofm/tax</a>. This card is the property of the U.S. Department of State.</p> <p>000000584 3760870025</p>	<p>UNITED STATES DEPARTMENT OF STATE</p> <p>PERSONAL TAX EXEMPTION</p> <p>Mission: CROATIA Name: DIPLOMAT AMANDA MEX 4009-1702-01 DOB 01/01/1983 Expires: 01/01/2008 Sex: F</p> <p>EXEMPT FROM TAXES IMPOSED ON PURCHASES OVER \$100, NOT VALID AT HOTELS &amp; RESTAURANTS</p> <p>This card authorizes the bearer, whose photo appears on reverse, to receive nationwide exemption from:</p> <p><b>EXEMPT FROM TAXES IMPOSED ON PURCHASES OVER \$100, NOT VALID AT HOTELS &amp; RESTAURANTS</b></p> <p>Not valid for vehicle purchases. The validity of this card/privilege may be confirmed at <a href="https://ofmapps.state.gov/tec/">https://ofmapps.state.gov/tec/</a>. For questions, please contact (202) 895-3500 ext. 2 (M-F 8:00AM - 5:00PM ET) or visit <a href="http://www.state.gov/ofm/tax">www.state.gov/ofm/tax</a>. This card is the property of the U.S. Department of State.</p> <p>000000584 3760870025</p>
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# AMERICAN INSTITUTE IN TAIWAN

## TAX EXEMPTION CARDS

Under U.S. law, the Taipei Economic and Cultural Representative Office (TECRO), Taipei Economic and Cultural Offices (TECOs), their eligible employees and dependents are also eligible for tax exemption privileges. These privileges are authorized by the **American Institute in Taiwan (AIT)** and not the U.S. Department of State.

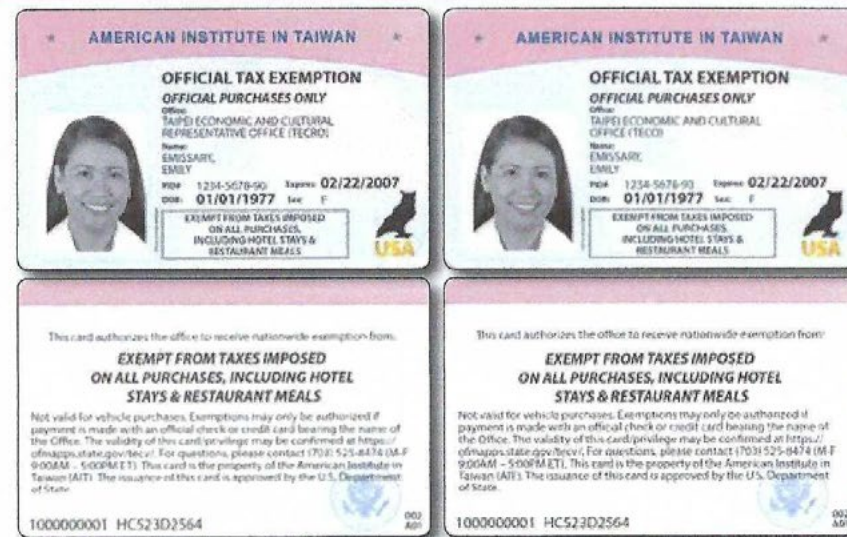
Please verify the validity of an AIT tax exemption card at [\*\*https://ofmapps.state.gov/tec/\*\*](https://ofmapps.state.gov/tec/) or by contacting AIT during business hours at **(703) 525-8474**.

Like the other tax exemption cards, these cards authorize exemption from sales tax, occupancy tax, and similarly imposed taxes at the point of sale.

- ✓ **YES** *most goods and services, hotel stays, and restaurant meals*
- ✗ **NO** *motor vehicles, gasoline/diesel fuel, utility services, or property tax (requests must be sent to AIT)*

### OFFICIAL PURCHASES

- Used by TECRO/TECO
- Payment in TECRO/TECO's name
- Individual pictured need not be present
- **OWL: no restrictions**



### PERSONAL PURCHASES

- Not transferable
- Any form of payment
- For benefit of individual pictured
- **EAGLE: no restrictions**

