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## HOTEL/MOTEL ROOM TAX INFORMATION #1- U.S. GOVERNMENT CREDIT CARDS

The federal General Services Administration (GSA) recently changed the federal government's SmartPay credit card programs. Accounts may be issued by Citibank, JP Morgan Chase Bank or U.S. Bank. Visa accounts will begin with 4486 or 4614. MasterCard accounts will begin with 5568 or 5565. Most agencies transitioned to the new GSA SmartPay 2 cards on November 29, 2008. As part of the change to SmartPay 2, GSA changed the design of the credit cards. The new designs are:



Additional information about the GSA SmartPay 2 cards can be found at the GSA's website at <http://smartpay.gsa.gov/> by selecting **Recognizing the GSA SmartPay Card** or click Resources then select Logo & Design. Once the page loads, for tax information select "State Taxes" in the menu on the left side. Federal Government travelers using IBA Travel cards will be exempt from state taxes only in select and a state tax exemption form may be requires. To determine the travel or integrated card is a **CBA (Centrally Billed Accounts)** or an **IBA (Individually Billed Accounts)**, refer to the sixth (6<sup>th</sup>) digit of the account number on the card.

Prefix (1st four digits)	Sixth Digit	Platform	Issuing Bank	Billing Type	
4486 & 4614 & 4716	0, 6, 7, 8, 9	Visa	Citibank JP Morgan Chase US Bank	Centrally Billed	TAX EXEMPT
4486 & 4614	1, 2, 3, 4	Visa	Citibank JP Morgan Chase US Bank	Individually Billed	TAXABLE
5565 & 5568	0, 6, 7, 8, 9	MasterCard	Citibank JP Morgan Chase US Bank	Centrally Billed	TAX EXEMPT
5565 & 5568	1, 2, 3, 4	MasterCard	Citibank JP Morgan Chase US Bank	Individually Billed	TAXABLE

Usage of the MasterCard or VISA credit cards with the above prefixes and a sixth digit of 1,2,3,4 or 5 by Federal employees to satisfy City room rent due to a City operator does not constitute a direct payment made by the United States as specified in SSC 5.45.015. However, once authorization is received by the operator for room rent charges to a VISA or MASTERCARD credit card with the above prefixes and a sixth digit of 0, 6, 7, 8 or 9, the payment is considered to be a direct payment from the federal government in accordance with SSC 5.45.015(b), Tax Exemptions.