

**STATE OF RHODE ISLAND - DIVISION OF TAXATION  
SALES AND USE TAX**

**EXEMPT PURCHASE CERTIFICATION**

**This Part to be completed by the PURCHASER**

Name (Print or type)		Signature	
Exempt Organization Name / Exempt Number		Title	
Address	City	State	Zip Code
Date of Purchase:			
<b>NOTE:</b> A separate Exemption Certification is required for each purchase.			
<b>Who may use this Certificate?</b>			
<p>Sales to the Federal Government or to any of its agencies or instrumentalities, to the State of Rhode Island, or any of its cities or towns, Rhode Island Exempt Organizations, to any redevelopment agency created pursuant to Chapter 45-31 of the Rhode Island General Laws and any Dam Management Districts created pursuant to Chapter 45-62 of the Rhode Island General Laws are not subject to the tax. <i>Sales to state governments other than Rhode Island and city and town governments in other states are taxable and may not use this certificate.</i></p>			
<b>What Purchases are Exempt?</b>			
<p>Any item of tangible personal property or rental of living quarters in hotel, motel or tourist camp (except as noted below) may be purchased by the federal government or any of its agencies exempt from sales tax with this certificate. If the charges are <u>billed directly to</u> and <u>paid directly by</u> the federal government, the transaction is exempt from Rhode Island sales tax as a <u>direct purchase</u> (ex: <b>Centrally Billed Accounts</b> – CBAs) .</p> <p>Sales made to and paid for by agent, employee or representative of the above list Organization are TAXABLE, even when the employee: 1) is on official business on behalf of the Agency, 2) is on per diem, 3) is on an expense account, or will otherwise be reimbursed by the Organization.</p> <p>FEDERAL CREDIT CARDS: The General Services Administration (GSA) issues "GSA SmartPay" credit cards to federal employees for official use. Purchases by federal employees with a GSA SmartPay "Purchase Account" Visa or Mastercard with prefixes 4486, 4614, 4716, 5565, or 5568, or a "Fleet Account" Mastercard or Voyager card with prefixes 5565, 5568, or 8699 are exempt because these cards are centrally billed to the federal government.</p> <p>Purchases made using a "GSA SmartPay" <b>Travel Use Only</b> VISA or MasterCard start with the following number sequences: 4486, 4716 or 5568. Purchases are <u>exempt</u> only if the <u>sixth</u> digit of the account number is a 0, 6, 7, 8 or 9; if the sixth digit is 1, 2, 3, 4, the charge is <u>taxable</u>.</p>			
<b>This part to be completed by the SELLER</b>			
<p>1) I certify that the number sequence of the federal credit card used for this purchase starts with ____ and the sixth digit is ____.</p> <p>2) For the State of RI, or any of its cities or towns, and to any redevelopment agency created pursuant to RI General Law 45-31 or to any RI exempt organization (<b>certificate attached</b>), I certify that the last four digits of credit card used for this purchase were ____ or a check drawn in the name of the exempt agency was rendered.</p>			
Seller's Signature		Date	