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GSA SMARTPAY® SMART BULLETIN

**U.S. GENERAL SERVICES ADMINISTRATION
FEDERAL ACQUISITION SERVICE
SMART BULLETIN NO. 019**

GSA SmartPay – Amazon.com Tax Exemption Procedures

EFFECTIVE DATE:

This Smart Bulletin becomes effective upon issuance and shall remain in force until modified or rescinded.

INTRODUCTION:

The Supremacy Clause of the Constitution does not permit States to levy taxes directly on the Federal Government when the Federal Government is directly responsible for paying the bill. Therefore, when using a Centrally Billed Account, such as a GSA SmartPay Purchase Card, you will be exempt from sales tax in EVERY state and U.S. Territory. However, in order to obtain tax exemption, companies such as Amazon have set up a Tax Exemption Program, in which you must enroll, in order to receive tax exemption at the point of sale. This Smart Bulletin will describe the steps that must be taken to enroll in this program, and in which states it is necessary.

BUSINESS LINE(S) AFFECTED:

Purchase, Integrated

SUMMARY:

Items purchased through Amazon.com LLC, or its subsidiaries and shipped to the following states are subject to tax. However, the Federal Government may receive tax exemption in these states by Enrolling in the “Amazon Tax Exemption Program (ATEP).”

- Arizona
- California
- Kansas
- Kentucky

- New York
- North Dakota
- Pennsylvania
- Texas
- Washington

The Federal Government should automatically receive tax exemption for items shipped to the other 41 states.

ACTION:

How to Enroll in the Amazon Tax Exemption Program

1. Log in to Amazon.Com and place your cursor over “Your Account” on the top right corner of the screen
2. On the drop-down menu, select “Your Account”
3. Scroll down to “Settings” and Select “Amazon Tax Exemption Program”, which is the second link from the bottom
4. Upload the Tax Exemption Form for the state to which the item will be shipped
5. Accept the Terms & Conditions, if authorized to do so
6. Select “Upload” and complete the remaining steps to complete enrollment, and make your purchase

Where to Obtain Tax Exemption Forms

The tax exemption forms for the states which require them may be obtained from the GSA SmartPay Website at: <https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter>. If you click on your state in the map, there will be a link to download the required forms, as well as the contact information for the Department of Revenue if you have further questions about your state.

Please consult with the Department of Revenue to obtain an alternative ID number or proof of government tax exemption status to provide to Amazon for those states which do not require forms.

Request a Tax Refund

If taxes are improperly charged, please complete the following steps for a tax refund:

For products sold by Amazon.com LLC or Amazon Digital Services, Inc., or sold by other sellers and fulfilled by Amazon:

1. Place your order and wait for your shipment confirmation.

2. Submit your tax exempt documentation for the state to which your items shipped by fax or e-mail in order to receive a refund of any sales tax. Amazon's fax number is 206-266-2005. You may also send scanned copies in PDF format to tax-exempt@amazon.com. For more information about tax exempt documentation, go to [Tax Exempt Documentation](#).

Please include the following:

- Your order number (17 digits in this format: XXX-XXXXXXX-XXXXXXX).
- E-mail address.
- Acceptable proof of your exempt status (as outlined above).
- The name of the seller who sold the item(s).
- The name of the organization that purchased the item(s).
- If sending a fax, mark your fax "Attn: Amazon Tax Exempt".

IMPORTANT LINKS:

Amazon Tax Exemption FAQs:

http://www.amazon.com/gp/help/customer/display.html/ref=help_search_1-2?ie=UTF8&nodeId=200768990&qid=1365193730&sr=1-2

Tax Exemption Forms:

<https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter>

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If you have any questions or comments regarding this Smart Bulletin, please contact the Office of Charge Card Management at 703-605-2808 or at gsa_smartpay@gsa.gov.

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