**North Dakota Sales/Use Tax Permit**

**Purchaser**

<table>
<thead>
<tr>
<th>Signature of Purchaser</th>
<th>Card Number and Credit Card Name</th>
<th>Zip Code of Purchaser</th>
<th>Print Name of Federal Agency, Credit</th>
<th>Print Name, Address, City</th>
<th>Invoice No.</th>
<th>Purchase Date of</th>
<th>Purchase Description</th>
</tr>
</thead>
</table>

**Note to Retailer:** Requires a form of identification and issuance of the certificate of exemption is completed below.

Paid by the Federal Government:

Federal government employees on official government business in the state of North Dakota and their purchase described below is paid directly by the Federal Government.

A change for hotel and motel accommodations, meals and sales of tangible personal property to a Federal employee on official government business is subject to sales tax.


**SPN 21973 (2-2002)**

**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER**
Questions about North Dakota sales tax or questions regarding the Certificate of Examination may be directed to the Sales Tax Program, "Internet address: http://WWW.NDSU.EDU/SALES/SALES.html."

Program, "Internet address: http://WWW.NDSU.EDU/SALES/SALES.html."

has, in some instances, made available information that enables the employee to determine the billing type; i.e., "GSA Summary."

should consult their agency for clarification before declaring this purchase or service to be exempt from tax. The federal government is not the event the federal government employee is not sure of the billing type; centrally billed or individually billed, the employee may consult their agency for clarification.

In the event the federal government employee is not sure of the billing type; centrally billed or individually billed, the employee may consult their agency for clarification.

Government. An individually billed charge is not exempt from North Dakota sales tax. Directly billed by the federal government. A centrally billed credit card purchase is not subject to North Dakota sales tax. However, a centrally billed credit card purchase is not subject to North Dakota sales tax. Effective November 1998, the United States Government began a new credit card program that allows federal government agencies

GENERAL INFORMATION