

Special Notice

Intended audience: US government employees

Oct. 25, 2018

Paying for lodging with a United States government credit card

The U.S. General Services Administration (GSA) SmartPay® 3 program provides charge card services to the federal government and its employees for official business. On Nov. 30, 2018, this program replaces the SmartPay® 2 program. Government employees must use one of the cards listed below for their charges to be exempt from retail sales and lodging taxes.

You must collect retail sales and lodging taxes on lodging charges paid with any other card.

Exempt cards

Federal employees can use three types of SmartPay® 3 cards, the Travel card, the Tax Advantage Travel card, and the Integrated card, to pay for lodging charges without sales tax. You can find information about how federal employees can use each card below:



- Travel card (blue) embossed with "For Official Government Use Only"
- **Exempt** – the sixth digit from the left must be a 6, 7, 8, 9, or 0 (zero)



- Tax Advantage Travel card (gray) embossed with "For Official Government Use Only"
- **Exempt** – the sixth digit from the left must be a 5



- Integrated card (gold) embossed with "For Official Government Use Only"
- **Exempt**

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For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Records you need to keep

To document the retail sales tax exemption on sales federal employees make with an eligible card, you must keep the following information in addition to a receipt:

- federal employee's name
- type of agency card (e.g., purchase card, fleet card, travel card, integrated card)
- expiration date of credit card
- name of credit card company
- the sixth digit of the card (for Travel or Tax Advantage Travel cards)

More information

For more information on the cards issued under the GSA SmartPay® 3 Program, visit the [GSA website](#).

Also see our [Special Notice How to document your United States government credit card purchases](#).