

# SmartTax: Quick Reference for Vendors

## What Is a GSA SmartPay Travel Card?

It is a charge card used by federal employees for official government travel and travel-related expenses. The card earns refunds for agencies and reduces administrative costs.

## What Does It Look Like?

GSA SmartPay Travel Cards (pictured right), may be either a Visa or MasterCard and will be issued from Citibank, JPMorgan Chase or U.S. Bank.



## What Are the Bank Identification Numbers Used to Identify These Cards?

### GSA SmartPay Travel Card BIN Numbers

<b>MasterCard</b>	<b>5565</b>
	<b>5568</b>
<b>Visa</b>	<b>4486</b>
	<b>4614</b>

If the sixth digit is a 0, 6, 7, 8 or 9, the charge card is a Centrally Billed Account (CBA) and will be exempt from taxes in all U.S. states and territories.

If the sixth digit is a 1, 2, 3 or 4, the charge card is an Individually Billed Account (IBA) and may be exempt from taxes, depending on the state.

## What Are the Different Types of Federal Government Charge Cards?

- **Centrally Billed Account (CBA)** expenses are directly paid by the federal government and should not be charged state taxes.
- **Individually Billed Account (IBA)** expenses are paid by the federal cardholder and, depending on the state, may be eligible for tax exemption.

## What Should You Do When A Federal Traveler Checks In or Checks Out?

- Familiarize yourself with your state's tax policies and requirements in the event a federal government traveler presents you with a GSA SmartPay Travel Card.
- If your state exempts IBA taxes, know whether or not your state requires you to provide the federal government traveler with a state tax exemption form.
- When guests identify themselves as federal government travelers and request tax exemption, please request to see their travel card, government identification or travel orders. Remember, it is unlawful to photocopy federally-issued government identification according to 18 USC § 701.
- When in doubt about assessing state tax to a federal government traveler, please visit the GSA SmartPay website at: <https://smartpay.gsa.gov/about-gsa-smartpay/tax-information/state-response-letter>.



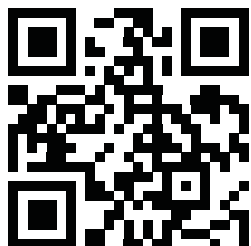
## Contact Information:

GSA SmartPay: (703) 605-2808 Email: [gsa\\_smartpay@gsa.gov](mailto:gsa_smartpay@gsa.gov)

Citibank: (800) 790-7206 (within United States)

JPMorgan Chase: (888) 297-0783 (within United States)

U.S. Bank: (888) 994-6722 (within United States)



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