

Diplomatic Tax Exemption Cards

A Person with a Diplomatic Tax Exemption Card Is Exempt, Either Fully or Partially, from State and Local Taxation

In order to comply with reciprocity and foreign convention obligations, the U.S. Department of State's Office of Foreign Missions issues diplomatic tax exemption cards to eligible foreign missions. These cards allow the cardholders to make purchases in the United States free from sales tax, occupancy tax and other similar taxes. This includes taxes in Tennessee.

A vendor may verify the validity of the card electronically at <https://ofmapps.state.gov/tecv/>¹. In addition to presenting a diplomatic tax exemption card, the purchaser also will need to submit a fully completed [Streamlined Certificate of Exemption](#).

Please note this exemption is completely unrelated to the exemption for sales to the United States federal government. The diplomatic tax exemption cards cover purchases made by foreign diplomats and their families.

There Are Two Different Types of Diplomatic Tax Exemption Cards

There are two types of diplomatic tax exemption cards: a mission tax exemption card and a personal tax exemption card. Each type bears the image of an owl, buffalo, eagle or deer. These images indicate the level of exemption the cardholder is authorized to receive.

Mission Exemption Card

Cards labeled "Mission Exemption Card" are issued for a particular mission, and they can only be used to make tax exempt purchases of items for the mission. Purchases must be paid for with a check or card in the mission's name. While the mission card bears the photo and name of a principal member of the mission, that person does not need to be present when the card is used to make purchases for the mission.

An owl or a buffalo is displayed on each mission exemption card. The owl indicates that the mission is allowed to make unrestricted tax-exempt purchases, except as otherwise provided.



- For official purchases
- Unrestricted exemption from sales, occupancy, restaurant and other similar taxes

The buffalo indicates that there are certain restrictions on the amount or type of purchases that may be made tax exempt. For example, hotel stays and food may be excluded from exemption or the card may be used only to make tax-exempt purchases of \$200 or more. The specific restrictions will be stated on the front and back of the card.



- For official purchases
- Restricted exemption from sales, occupancy, restaurant and other similar taxes

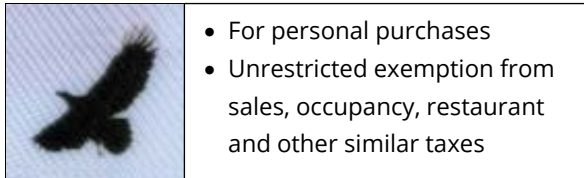
Disclaimer: The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.

¹ Please note that this website works best using Microsoft's Internet Explorer browser.

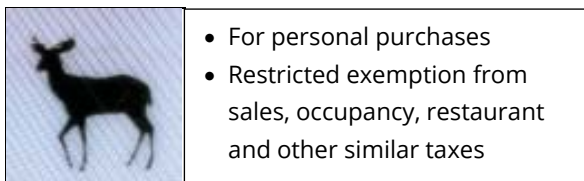
Personal Exemption Card

Cards labeled as "Personal Exemption Card" are issued to specific individuals for personal purchases. These cards are not transferable, and they can only be used by the individual pictured on the card.

An eagle or a deer is displayed on each personal exemption card. The eagle indicates that the cardholder is allowed to make unrestricted tax-exempt purchases, except as otherwise provided.

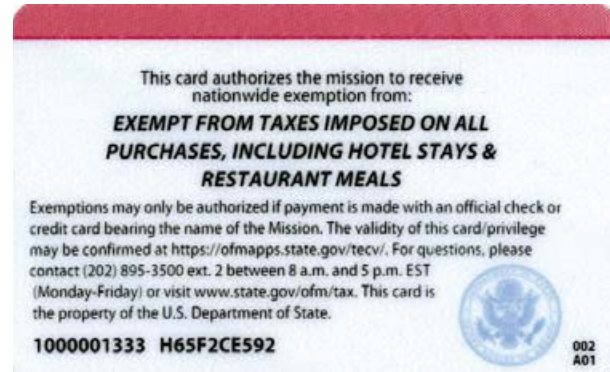


The deer indicates that there are certain restrictions on the amount or type of purchases that may be made tax exempt.



Example 1:

The following is an example of the front and back of a Mission Tax Exemption card. It includes the deer symbol, which means there are no restrictions on the mission's exempt purchases.



Example 2:

The following is an example of the front and back of a Personal Tax Exemption card. It includes the deer symbol, which means there are certain restrictions on the cardholder's exempt purchasing. In this example, the cardholder may only make exempt purchases that exceed \$230. The cardholder may also not use the card to make exempt purchases in hotels or restaurants.



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Limitations on the Use of Diplomatic Tax Exemption Cards

A diplomatic tax exemption card may not be used to make purchases over the internet or catalog purchases. Note that online purchases include booking hotel stays through online travel agents, such as Travelocity.com and Priceline.com. Additionally, if a cardholder books online directly with the hotel, the cardholder should also notify the hotel of his/her tax exempt status prior to the hotel stay. The card also may not be used to make purchases of motor vehicles, gasoline, utility services, airline tickets or cruises. For more

information, please read [this information](#) on the U.S. Department of State's website.

For More Information

Visit www.tn.gov/revenue. Click on Revenue Help to search for answers or to submit an information request to one of our agents.

References

22 USC 4301-4316