



Florida Department of Revenue Tax Information Publication

TIP

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New U.S. Diplomatic Tax Exemption Cards

Note: The Department of Revenue has issued this publication to inform sales and use tax dealers about the new format for United States Diplomatic Tax Exemption Cards. If you have questions about the information contained here, contact the United States Department of State, Office of Foreign Missions, at 305-442-4943 or visit their website at www.state.gov/ofm.

General Information

The U.S. Department of State issues Diplomatic Tax Exemption Cards to foreign diplomats, consular missions, and their employees in the United States. The cards are used for tax-exempt purchases of tangible personal property, transient accommodations, services, meals, and other eligible purchases.

Tax exemptions or limitations are determined by the United State Department of State, Office of Foreign Missions, in Washington, D.C. Exemptions or limitations from tax are granted to foreign missions and consular personnel strictly on the basis of reciprocity with the foreign nation. Send inquiries about specific tax exemptions to the Office of Foreign Missions Regional Office, 95 Merrick Way, Suite 505, Coral Gables, Florida, 33134; office telephone: 305-442-4943; fax: 305-442-4973.

New Diplomatic Tax Exemption Cards

In the past, the Department of State used a blue or yellow stripe on the tax exemption card to convey to vendors and revenue agencies the level of tax exemption privilege a cardholder was authorized to receive. The new tax exemption cards will replace the color-coding with images of animals. The images are: owl, buffalo, eagle, and deer. Each image provides a visual cue of the general level of tax exemption privileges enjoyed by the cardholder and whether the card is intended for official or personal purchases. General information about each animal image is as follows:

- Owl – A card with this image can be used only for official purchases and the cardholder/mission is eligible for a tax exemption on sales, occupancy, restaurant/meal, and other taxes without restriction.
- Buffalo – A card with this image can be used only for official purchases and the cardholder/mission's eligibility for exemption from sales, occupancy, restaurant/meal, and other taxes is restricted. For example, the card may read: "Exempt from tax on purchases over \$300; not valid for hotels."
- Eagle – A card with this image can be used only for personal purchases and the cardholder is eligible for exemption from sales, occupancy, restaurant/meal, and other taxes without restriction.
- Deer – A card with this image can be used only for personal purchases and the cardholder's eligibility for exemption from sales, occupancy, restaurant/ meal, and other similar taxes is restricted. For example, the card may read: "Exempt from tax on purchases over \$150; not exempt for hotels, restaurants, and services."

In addition to the animal images, the new cards have security features that are not on the current cards. These include:

- Description of the cardholder's level of entitlement to tax exemption privileges on both the front and back sides of the card.
- Laser engraved personalized data.
- Optically variable device/Kinegram.
- Tactile microtext (small, raised text).

Verifying and Accepting Cards

Vendors can check the validity of individual Diplomatic Tax Exemption Cards on the U.S. Department of State's website at <https://ofmapps.state.gov/tecv/>.

Cardholders are not required to get or present a Florida *Consumer's Certificate of Exemption* (Form DR-14) when making authorized tax-exempt purchases.

Payment for purchases made with mission tax exemption cards must be paid for by mission check or mission credit card. Purchases made with cash or personal checks are prohibited.

Payment for purchases made with personal tax exemption cards may be in any form, including cash, check, or credit card.

These cards are not transferable and are not valid for exemption of taxes on fuel, utilities, communications services (such as telephone, cellular telephone, cable television, and satellite television), or motor vehicles. Exemptions on the purchase of fuel, utilities, communications services, and motor vehicles are subject to approval of a special application to the Office of Foreign Missions Miami Regional Office.

The Department of State expects to replace all existing tax exemption cards with new cards by August 31, 2011. Vendors should continue to accept the existing cards until then.

References: Chapters 202, 206, and 212, Florida Statutes; Rule 12A-1.0015, Florida Administrative Code

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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