

TAX EXEMPT INFORMATION

- **Federal Government** – Exempt from state, occupancy and city taxes – Must pay with correct method of payment and provide exemption certificate. *Please Note: Visa and Mastercard travel cards where the sixth digit of the credit card number is 1, 2, 3, or 4 are cards that are billed directly to individuals. Purchases made by government employees with cards billed to individuals are subject to sales tax.*

Please visit www.state.tn.us/revenue/notices/sales/fedpurchases.pdf for more information. To print the government form, please visit www.state.tn.us/revenue/forms/sales/f1301301.pdf.

- **Local and State Government (In-State)** – Exempt from state, occupancy and city taxes – must pay with correct method of payment and provide a Tennessee Government exemption certificate.

Please visit <http://state.tn.us/revenue/taxguides/salesuse2008.pdf> on page 20 for more information.

- **Local and State Government (Out of State)** – Not exempt from any taxes
- **Non-Profit (In-State)** – 501(c)(3) (schools, churches, etc.) – Only exempt from sales taxes, occupancy and city taxes still applicable – Must pay with correct method of payment and provide a Tennessee exemption certificate.

Please visit <http://state.tn.us/revenue/taxguides/salesuse2008.pdf> on page 21 for more information.

- **Non-Profit (Out of State)** – 501(c)(3) (schools, churches, etc.) – Only exempt from sales taxes, occupancy and city taxes still applicable. Must pay with correct method of payment and provide either a copy of the 501(c)(3) form or a Tennessee exemption certificate.

Please visit <http://state.tn.us/revenue/taxguides/salesuse2008.pdf> on page 21 for more information.