

Form ST-104HM
Tax Exemption on Lodging Accommodations

Guest Name			Lodging Provider Name (Seller)		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

Only employees of the U.S. Government, Idaho state government, a local government agency in Idaho, and the qualified organizations listed in the instructions can claim a tax exemption on lodging. These employees must pay with their organization's qualifying credit card. Employees can't claim the exemption if they pay the charges with a personal credit card, personal funds, or from expense reimbursements.

Complete the section below that applies to you. To protect credit card information, enter your card number using only the blank spaces that correspond with the numbers from your card. You must complete this form at the time of sale for the exemption to apply.

1. U.S. Government

☐ I'm an employee of: _____
Name of Agency

Choose GSA SmartPay Method

- ☐ Integrated Card: Integrated cards are GOLD and labeled as "U.S. Government Tax Exempt." All charges are billed directly to the agency and qualify for exemption.
- ☐ Purchase Card: Purchase cards are RED and labeled as "U.S. Government Tax Exempt." All charges are billed directly to the agency and qualify for exemption.
- ☐ Tax Advantage Card: Tax Advantage cards are SILVER and labeled as "U.S. Government CBA Tax Exempt." All lodging charges are billed directly to the agency and qualify for exemption.
- ☐ Travel Card: Travel cards are BLUE. The first four digits of the card number will be: 4486, 4614, 4615, 5565, or 5568. Travel cards with the sixth digit of 6, 7, 8, 9, or 0 are billed directly to the government agency and qualify for exemption. Charges to travel cards with the sixth digit of 1, 2, 3, or 4 don't qualify for exemption.

Enter Credit Card Number:

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X		X	X
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X	X	X	X
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U.S. Government employees paying with a credit card other than described above are subject to tax on all lodging and room-related charges.

2. Idaho State Government

(School employees must complete the "Idaho Local Government or Qualified Organization" section below)

☐ I'm an employee of: _____
Name of Agency

Qualifying cards are VISA® cards issued by Bank of America and are labeled as "Tax Exempt." The cards display the name of the agency and usually the name of the state employee. Lodging charges billed to these cards qualify for exemption. Charges to other cards, such as Diners Club® that include the state agency and an employee name, are billed directly to the employee and don't qualify for the exemption.

Enter Credit Card Number:

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X	X	X	X
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X	X	X	X
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3. Idaho Local Government or Qualified Organization

(See form instructions for a description of local government agencies and qualified organizations)

Charges to cards that a local government agency or qualified organization pays directly qualify for the exemption. Charges to cards that the employee is responsible for or must be reimbursed for don't qualify for the exemption.

☐ I'm an employee of: _____
Name of Agency or Qualified Organization

Type of Card: ☐ American Express® ☐ Diner's Club® ☐ Discover® ☐ MasterCard®
☐ VISA® ☐ Other _____

Enter Credit Card Number:

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X	X	X	X
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X	X	X	X
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By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Guest Signature	Driver's License Number and State of Issue	Work Phone Number	Date
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