



SmartTax Vendor Guide



What Is a GSA SmartPay Travel Account?

The GSA SmartPay travel account is used by employees for official government travel and travel related expenses. On these accounts, the first four digits of the BINs always include one of the following numerical combinations:

GSA SmartPay Travel Card	BINs
Mastercard	5565, 5568
Visa	4614, 4715, 4716

What Does a Tax Advantage Card Look Like?

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



What Should I Do When a Federal Traveler Checks In or Out of a Hotel?

- Be prepared by familiarizing yourself with your state's tax policies and requirements.
- Know if a state tax exemption form is required for your state and be ready to provide a copy of the form to a federal traveler.
- Ask guests to verify themselves as a federal traveler when offering state tax exemption by requesting to see their government ID or travel orders. Note: It is unlawful to photocopy a government ID. For any state tax questions or concerns, please refer to the GSA SmartPay website at <https://smartpay.gsa.gov/smarttax>. See also <https://smartpay.gsa.gov/content/about-gsa-smartpay#sa372>

Should I Charge Taxes on GSA SmartPay Travel Accounts?

There are three types of GSA SmartPay travel accounts: CBA, IBA, and a CBA-IBA combination called a Tax Advantage Travel account. The government makes direct payment for purchases made on the CBA travel account; the IBA account holder is responsible for payment and is reimbursed by the government.

For a Tax Advantage account, the government makes direct payment for lodging and rental car purchases, and the account holder is responsible for payment on other types of transactions, such as meals and incidentals. Taxes should not be assessed on lodging and rental car purchases on the Tax Advantage Travel account.

You can determine the type of travel account by looking at the sixth digit of the account number.

Sixth Digit of GSA SmartPay Travel Account	Account Type
0	CBA
1	IBA
2 - 4	IBA
5	IBA/CBA, Tax Advantage
6 - 9	CBA

Each state determines the tax exemption status for federal travelers. Before assessing taxes, please visit <https://smartpay.gsa.gov/smarttax>. If your state exempts taxes for federal travelers, do not assess taxes!

For More Information on GSA's SmartPay Program

Visit <https://smartpay.gsa.gov> or contact the GSA Center for Charge Card Management at gsa_smartpay@gsa.gov.