New York State
Department of
Taxation and Finance

N-11-11

Important Notice

September 2011

Important Notice Regarding Changes to U. S. Department of State Diplomatic Tax Exemption Cards

The U.S. Department of State, Office of Foreign Missions (OFM) issues diplomatic tax exemption cards to eligible foreign diplomatic and consular missions and their personnel and eligible family members. Diplomatic missions and personnel use the tax exemption cards to make purchases exempt from sales tax.

OFM recently issued newly designed tax exemption cards. Previously issued cards contained colored stripes that indicated the type and level of exemption granted to the cardholder. Those cards have been replaced with cards that contain animal images. The following types of tax exemption cards have been issued:

- **Buffalo image card -** exempts the cardholder from sales tax on official mission purchases, subject to the restrictions listed on the card

- **Owl image card -** exempts the cardholder from sales tax on **all** official mission purchases

- **Deer image card -** exempts the cardholder from sales tax on personal purchases, subject to the restrictions listed on the card

- **Eagle image card -** exempts the cardholder from sales tax on **all** personal purchases

Making tax exempt purchases

Diplomatic missions and personnel may continue to make purchases exempt from sales tax by presenting vendors with a properly completed Form DTF-950, *Certificate of Sales Tax Exemption for Diplomatic Missions and Personnel, Single Purchase Certificate*, accompanied by their tax exemption card.

Because of this change, notices N-86-25, *Notices Regarding Tax Exemption for Diplomats, Diplomatic Missions and Related Personnel*, and N-85-29, *National Diplomatic Tax Exemption Cards*, are obsolete and should no longer be relied upon.

NOTE: An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.