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## **Part 529 - Taxes**

### Subpart 529.1 - General

529.101 Policy.

### Subpart 529.3 - State and Local Taxes

529.302 Application of State and local taxes to the Government.

### Subpart 529.4 - Contract Clauses

529.470 Domestic contract clauses.

**Parent topic:** General Services Administration Acquisition Manual

## **Subpart 529.1 - General**

### **529.101 Policy.**

Action may not be taken on any matters involving taxes on Federal purchases or contracts without obtaining legal review. See ADM 5000.4A for the requirement to obtain legal review by the Office of General Counsel (OGC) for agency actions. See FAR 29.101 (b) through (d) for the type of tax-related issues that require legal review.

## **Subpart 529.3 - State and Local Taxes**

### **529.302 Application of State and local taxes to the Government.**

If it has been determined that evidence of tax exemption is required, contracting officers shall follow the guidance as outlined on GSA Insite. Contracting officers shall input "Tax Exemption Information" in the search tool and then select "Tax Exemption Information" from the results list for point of contact information and GSA's tax exemption number.

## **Subpart 529.4 - Contract Clauses**

### **529.470 Domestic contract clauses.**

(a)Insert the clause at 552.229-70, Federal, State, and Local Taxes, in solicitations and contracts estimated to exceed the micro-purchase threshold, but not the simplified acquisition threshold.

(b)Insert the clause at [552.229-71](#), Federal Excise Tax—DC Government, in solicitations and contracts that allow the District of Columbia Government to place orders under the contract.