

**CERTIFICATE OF EXEMPTION FROM FEDERAL EXCISE TAX ON COMMUNICATION
SERVICES OR FACILITIES**

ACCOUNT NUMBER

Billing Name _____

Address _____

☐ **Reseller of Communications Services** (Section 4253(e)) It is understood that no tax will be collected by the underlying carrier on charges for said services, and that it will be the responsibility of the undersigned to collect such tax as may be due from its customers and remit to the Internal Revenue Service.

☐ **Instrumentality of the United States Government** (Section 4293)

☐ **State or local government or political subdivision thereof** (Section 4253(i))

☐ **An Indian tribal government or political subdivision** (Section 4253(i); Section 7871)

☐ **A public International Organization** (Section 4253(c); Section 7701(a)(18))

☐ **An organization created and specifically designated tax exempt by an Act of Congress**
Public Law No. _____

☐ **A quasi-governmental organization**, performing the civic function of _____:
paid from the funds of _____ (Name of exempt organization)

☐ **Ambassadors, Ministers or other Diplomatic Representatives of a foreign government**

☐ **Consular officer of a foreign government**

☐ **Common carrier, telephone and telegraph company, radio and television broadcasting stations and networks** (Section 4253(f), IRC), tax imposed by Section 4251 of the code on WATS. (Note: exemption only applies to WATS, "800" or "888" service used exclusively in the conduct of its business as a (check one):

☐ Common Carrier ☐ Telephone Company ☐ Telegraph Company ☐ Radio or Television Broadcasting Station

☐ **Nonprofit Educational Organization** (Section 4253(j)) includes schools operating as an activity of a church or other religious body. This organization claiming exemption has received a determination letter (or ruling) from the IRS qualifying to be exempt from income tax under Section 501(a) or Section 501(c)3.

☐ **Nonprofit Hospital** (Section 4253(h)). This organization claiming exemption has received a determination letter (or ruling) from the IRS qualifying to be exempt from income tax under Section 501(a).

☐ **No longer entitled to tax exemption**, effective _____

The undersigned agrees to notify the underlying carrier, in writing, when the basis for tax exemption indicated above changes or ceases to exist. The undersigned certifies that the exemption claimed is allowable under the applicable laws and understands that the fraudulent use of this certificate for the purpose of securing this exemption will subject all guilty parties to a fine or imprisonment, together with costs of prosecution (IRC Section 7201).

The undersigned represents that he/she is authorized to execute this certificate and hereby claims exemption from taxes imposed by Section 4251 of the Internal Revenue Code under the following provisions (Check the appropriate section and provide required information where applicable)

Signature _____
Title _____

Date _____