

CERTIFICATE OF EXEMPTION FROM FEDERAL EXCISE TAX ON CHARGES FOR COMMUNICATION SERVICES

New

Renewal

THIS SECTION MUST BE COMPLETED IN ORDER FOR THE EXEMPTION CLAIMED BELOW TO BE VALID.

The undersigned certifies that the account for which a tax exemption is being claimed; (1) will be used by the exempt organization, (2) the "bill to" address on the account is a valid address of the exempt organization, and (3) the account will be paid directly by the exempt organization.

Account Name: _____ Account Number: _____

Bill To address: _____

If, during the existence of this account, the above statement is no longer satisfied, the undersigned agrees to provide written notification to the provider of services to remove the exemption from the account.

Signature: _____ Title: _____ Date: _____

No exemption may be granted unless this section is fully completed. If this section cannot be completed, but the customer will use the service for an exempt purpose, the customer may file for refund of any taxes paid directly from the Internal Revenue Service by completing a Certificate to Support Withdrawal of Federal Excise Tax.

The undersigned represents 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 applicable section and provide information *where* required.)

A RESELLER OF COMMUNICATIONS SERVICES

The undersigned certifies the communication services furnished by the telephone company will be used exclusively in the rendering of a communication service upon which tax is imposed by Section 4251 of the Internal Revenue Code. It is understood that no tax will be collected by the telephone company on charges for said services and it will be the responsibility of the undersigned to collect such tax as may be due from its members and to remit it to the Internal Revenue Service.

B GOVERNMENTAL ORGANIZATIONS

The undersigned claim exemption from the tax imposed on all communications service billed to or to be billed the undersigned. The undersigned certifies such exemption is allowable by law because such service is being and will be furnished to and charges will be paid from the funds of (check one):

- The United States (Section 4293)
- A state 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) made tax exempt by Presidential Executive Order No. _____ (Attach copy of order)
- An organization created and specifically designed tax exempt by Act of Congress. Public Law No. _____ (Attach copy of public law)
- A quasi-governmental organization, performing the civic function of _____; paid from the funds of _____ (Name of Exempt Organization)

C AMBASSADORS, MINISTERS OR OTHER DIPLOMATIC REPRESENTATIVES

The undersigned certifies that he/she is an ambassador, minister or other duly accredited diplomatic representative of a foreign government or is a member of his or her household (excluding servants), an attaché, secretary or clerk. The undersigned further certifies that he/she is a national of the country of the diplomatic mission where employed and is not a citizen nor a permanent resident of the United States in an immigrant status. OR The undersigned certifies that he/she is an officer of a mission to the United Nations serving in a representative capacity or is a family member living with such an officer.

D CONSULAR OFFICERS WHOSE FOREIGN GOVERNMENT HAVE TREATIES WITH THE USA

The undersigned claims exemption from the taxes imposed on charges billed or to be billed the undersigned for telephone service without regard to whether the transaction is official or personal. The undersigned certifies that such exemption is allowable by law in accordance with the provision of the Government's Treaty with the United States and that the undersigned is not engaged in professional business, trade, or commerce and is not a citizen of the United States.

Name of foreign government: _____ Name of Treaty _____ Date of Treaty: _____

Approved FET Exemption Form

E () CONSULATES, AGENCIES AND COMMISSIONS OF FOREIGN GOVERNMENTS

The undersigned claims exemption from the taxes imposed on charges billed or to be billed for services used in the performance of office functions for which payment is made by _____(Name of Foreign Government).

F () SCHOOL OPERATES AS AN ACTIVITY OF A CHURCH, PARISH OR OTHER RELIGIOUS BODY

The undersigned certifies that the communication services or facilities furnished or to be furnished to the institution will be paid for from the funds of the institution and are for the exclusive use of the school. The school, operated as an activity of the church, parish or other religious body exempt normally has a regularly enrolled body of students in attendance at the place where its educational activities are regularly carried on, and has as its principal function the providing of formal education.

G () NONPROFIT EDUCATIONAL ORGANIZATION

The undersigned certifies that the communication services or facilities furnished or to be furnished to the organization will be paid from funds of the organization and are for the exclusive use of the organization in the educational activities which qualify it for exemption from tax under Section 4253(j) of the Internal Revenue Code. The exempt organization normally maintains a regular faculty and curriculum, normally has a regularly enrolled body of students in attendance at the place where its activities are regularly carried on, and has as its principal function the providing of formal education.

The organization claiming exemption under this certificate has received a determination letter (or ruling) from the Internal Revenue Service holding the organization to be exempt from income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code (or has received such determination letter (or ruling) under corresponding provisions for prior revenue laws) and the undersigned certifies that it is an "educational organization" as described in Section 170(b)(1)(A)(ii) and the attendant regulations. The date of such determination letter (or ruling) is _____ and such determination letter (or ruling) has not been withdrawn or removed.

H () NONPROFIT HOSPITAL

The undersigned has received a determination letter (or ruling) from the Internal Revenue Service holding the organization to be exempt from income tax under Section 401(a) of the Internal Revenue Code (or has received such determination letter (or ruling) under the corresponding provisions of prior revenue laws) AND the undersigned certifies that it is a "hospital" as defined in Section 170(b)(1)(A)(iii) and the attendant regulations. The date of such determination letter (or ruling) is _____ and such determination letter (or ruling) has not been withdrawn or revoked.

I () COMMON CARRIER, TELEPHONE AND TELEGRAPH COMPANY, RADIO AND TELEVISION BROADCASTING STATIONS AND NETWORKS

The undersigned claims exemption under Section 4253(f) of the Internal Revenue Code from the tax imposed on Wide Area Telephone Service (WATS) as described in Section 4252(b)(2). The undersigned certifies that such service has been and will continue to be used exclusively in the conduct of its business as a (check one):

- Common Carrier
- Telephone Company
- Telegraph Company
- Radio or Television Broadcasting Station or Network

J () OTHER REASON

Acceptable only if accompanied by a determination letter from Internal Revenue Service explaining the basis of exemption from Federal Excise Tax.

Reason: _____

The undersigned agrees to notify the *provider* of services 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 applicable laws and understands that the fraudulent use of this certificate for the purpose of securing this exemption will subject each and all guilty parties to a fine of not more than \$100,000 (\$5,000,000 for corporations), or to imprisonment for not more than five years, or both, together with costs of prosecution (IRC Section 7201).

Signature _____ Title _____ Date _____

Account Name: _____ Account Number: _____

FOR OFFICE USE:

Received by _____ Office _____ Telephone _____

Date Received _____ Date of Adjustment _____