

Telephone No.

**FEDERAL EXCISE TAX  
Certificate of Exemption  
On Communication Services**

Company Name

Date Prepared

THE UNDERSIGNED REPRESENTS THAT HE/SHE IS AUTHORIZED TO EXECUTE THIS CERTIFICATION 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):

A.  CHARGES PAID BY GOVERNMENTAL TAX EXEMPT ORGANIZATION

The undersigned claims exemption from the tax imposed on all local telephone services: toll telephone or radiotelephone message or conversations billed or to be billed the undersigned. The undersigned certifies that such exemption is allowable by law for the reason that such services are being and will be furnished to and charges will be paid from funds of (check one):

- The United States (Section 4293), a state [must perform a traditional government function or be sufficiently controlled by state or local government] or political subdivision thereof (Section 4253).
- A Public International Organization (Section 4253, 7701 (a)(18)).
- An organization created by Act of Congress which is tax exempt.

(Exempting statute under which claim is made)

- United Delegations and Delegates (Public Law 357-80<sup>th</sup> Congress, Section 15)

Paid from the funds of

\*Name of Exempt Organization

\*( Must be recognizable as government agency, i.e. , U.S. Dept. of Agriculture, State of Nebraska, City of Lincoln, Name of Foreign Government, etc.)

B.  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 organizations 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 and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

The organization claiming exemption under this certificate has received a determination letter (or a 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 had received such determination letter (or ruling) under the corresponding provisions for prior revenue laws). The date of such determination letter (or ruling) is \_\_\_\_\_ and such determination letter (or ruling) has not been withdrawn or revoked.

Paid from the funds of

Name of nonprofit educational organization

C.  SCHOOLS OPERATED AS AN ACTIVITY OF A CHURCH, PARISH OR OTHER RELIGIOUS BODY

The undersigned certifies that the communications services or facilities furnished or to be furnished to the institution will be paid from the funds of the institution and are for the EXCLUSIVE use of the school.

The school operates as an activity of the church, parish, or other religious body, normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

Paid from the funds of

Name of church, parish or other religious body

D.  NONPROFIT HOSPITAL

The undersigned claims exemption under Section 4253(h) of the Internal Revenue Code from the tax imposed by Section 4251 of the code on all local telephone service, toll telephone service or radiotelephone messages or conversations, billed or to be billed for the undersigned.

The undersigned has received a determination letter ( or a ruling) from the Internal Revenue Service holding the organization to be exempt from income tax under Section 501 (a) of the Internal Revenue Code (or has received such determination letter (or ruling) under the corresponding provisions for prior revenue laws). The date of such determination letter (or ruling) is \_\_\_\_\_ and such determination letter (or ruling) has not been withdrawn or revoked. (required)

E.  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) or Optional Calling Plan (OCP). In making this claim, the undersigned certifies that such service has been and will 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

F.  COMMUNICATIONS SERVICES USED AS COMPONENTS OF A TAXABLE SERVICE

The undersigned certifies that \_\_\_\_\_ (Description of service or facility)

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 that it will be the responsibility of the undersigned to collect such tax as may be due from its customers.

G.  NO LONGER ENTITLED TO TAX EXEMPTION EFFECTIVE \_\_\_\_\_ (Date)

H.  The undersigned agrees to notify the Telephone Company in writing when the basis for tax exemption indicated above changes or ceases to exist. The undersigned understands that the fraudulent use of this certificate for the purpose of securing this exemption will subject him/her and all guilty parties to a fine of not more than \$10,000 or to imprisonment for not more than five years, or both together with costs of prosecution.

Billing Name of Account \_\_\_\_\_ Signature of Authorized Representative \_\_\_\_\_

Contact Telephone Number \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

PLEASE LIST THE TELEPHONE NUMBERS OF ALL YOUR ACCOUNTS APPLICABLE FOR EXEMPTION COVERED BY THIS CERTIFICATE.

(Attach a separate sheet of paper with additional numbers if necessary)

AREA CODE	TELEPHONE NUMBER	AREA CODE	TELEPHONE NUMBER	AREA CODE	TELEPHONE NUMBER
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I.  RECEIVED BY:

Date

**Federal Exemption:** Any form of exemption certificate will be acceptable if it includes all the information required by the Internal Revenue Code and Regulations.

The following users are exempt from Federal Excise tax and do not need to file an annual exemption certificate after they file the initial certificate to claim exemption.

- The American National Red Cross and other international organizations
- Nonprofit hospitals
- Nonprofit educational organizations
- State and local governments

The federal government is exempt and does not have to file a certificate.