

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

<i>Name of Purchaser, firm or agency</i>			
<i>Billing Street Address</i>	<i>City</i>	<i>State</i>	<i>Zip</i>

The undersigned claims exemption from the tax imposed by Section 4251 of the Internal Revenue Code on all communication services billed or to be billed for the account or billing number identified below.

The undersigned certifies that such exemption is allowable by law for the reason that such service is being and will be furnished to and charges will be paid from funds of:

(Check applicable section and provide information where required)

- _____ a. A reseller of communication services (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 member and to remit it to the Internal Revenue Service).

- _____ b. The public press, radio or television broadcaster or news ticker service for services used in the collection and dissemination of news from the public press, or a news ticker service furnishing a general news service similar to that of the public press, or radio broadcasting.

- _____ c. An international organization of the American National Red Cross.

- _____ d. A nonprofit hospital (a hospital exempt from income tax).

- _____ e. A governmental organization (check one below)
 - () The United States of America (Section 4293)
 - () A state government (Section 4253(i))
 - () A political subdivision of a state (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. _____
 - () An organization created and specifically made tax exempt by Act of Congress. Public law No. _____
 - () A quasi-governmental organization performing the civic function of: _____

- _____ f. A nonprofit educational organization (an organization that is exempt from income tax that normal maintains a regular faculty and curriculum and normally has a body of students in attendance).
- _____ g. A common carrier, telephone or telegraph company, a radio broadcasting station or network for amounts paid as periodic charges (whether a flat amount or based on total elapsed transmission time) for the privilege of an unlimited number of telephonic communications to or from all (or Most) of the persons in a specified area which is outside the local telephone area.

The undersigned agrees to notify the provider of communication services in writing when the 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 him/her and all guilty parties to a fine or imprisonment, together with costs of prosecution (IRC Section 7201).

Service Identification _____ Federal ID Number: _____
(Account Number)

Signature _____ Date _____

Print Name _____ Title _____

Contact Phone Number _____ E-mail Address _____
