

**CERTIFICATE OF EXEMPTION FOR  
SERVICES, INCLUDING TELECOMMUNICATIONS THAT CONSTITUTE INTERNET  
ACCESS SERVICE**

**Customer Billing Name:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**Account Numbers (Attach list of accounts and/or billing telephone numbers):**


**Note: All account numbers for which an exemption is requested must be listed. Attach additional sheets if necessary. (Number of additional sheets \_\_\_\_\_)**

Customer hereby certifies that it is a "provider of Internet access" within the meaning of the Internet Tax Freedom Act, as amended, 47 U.S.C. 151 Note (the "Act") and that the services purchased from **Qwest Corporation and/or Qwest Communications Corporation**. ("Qwest") for each of the accounts listed above are services that constitute Internet access service or are telecommunications purchased, used or sold by Customer to provide Internet access. Pursuant to the Act, Customer hereby claims that such services are not subject to state and local taxes where exempt under the Act, and instructs Qwest not to bill such state or local taxes with respect to such services for the effective duration of the exemption under the Act. Customer agrees to indemnify, defend and hold harmless Qwest from and against any liability or expense, including but not limited to tax, interest, penalties, and attorney fees, incurred by Qwest as a misrepresentation of the tax exemptions by customer.

"Sec. 1105 Definitions.

(4) Internet. The term 'Internet' means collectively the myriad of computer and telecommunications facilities, including equipment and operating software, which comprise the interconnected world-wide network of networks that employ the Transmission Control Protocol/Internet Protocol, or any predecessor or successor protocols to such protocol, to communicate information of all kinds by wire or radio.

(5) Internet access. The term 'Internet access' means (A) a service that enables users to connect to the Internet to access content, information, or other services offered over the Internet, (B) the purchase, use or sale of telecommunications by a provider of a service described in subparagraph (A) to the extent such telecommunications are purchased, used or sold to provide such service; or to otherwise enable users to access content, information or other services offered over the Internet; (C) services that are incidental to the provision of the service described in subparagraph (A) when furnished to users as part of such service, such as a homepage, electronic mail and instant messaging (including voice- and video-capable electronic mail and instant messaging), video clips and personal electronic storage capacity; (D) The term 'Internet access' does not include voice, audio or video programming, or other products and services (except services described in subparagraph (A), (B), (C) or (E) that utilize Internet protocol or any successor protocol and for which there is a charge, regardless of whether such charge is separately stated or aggregated with the charge for services described in subparagraph (A), (B), (C) or (E); (E) 'Internet access' also includes a homepage, electronic mail and instant messaging (including voice- and video-capable electronic mail and instant messaging), video clips, and personal electronic storage capacity, that are provided independently or not packaged with Internet access.

By: \_\_\_\_\_ Dated: \_\_\_\_\_, 200\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

**\* This certificate currently does not apply to services provided in New Mexico, North Dakota, Ohio, South Dakota, Texas or Wisconsin and certain municipalities in Colorado. An exemption may be available on other grounds requiring different certifications.**

For Qwest Use Only:

Received by: \_\_\_\_\_ Date Received: \_\_\_\_\_

Location: \_\_\_\_\_

Exemption applied to customer's account? (Y/N): \_\_\_\_\_ Date exemption applied: \_\_\_\_\_