

**Certificate of Exemption From Federal Excise Tax
on Communication Services**

New Renewal

ISSUED TO: EMBARQ

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

A. RESELLER OF COMMUNICATION 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 claims 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):

- .1 The United States of America (Section 4293)
- .2 A state government (Section 4253(i))
- .3 A political subdivision of a state (Section 4253(i))
- .4 An Indian Tribal Government or political subdivision (Section 4253(i); Section 7871)
- .5 A public International Organization (Section 4253(c); Section 7701(a)(18)) made tax exempt by Presidential Executive Order No. _____
- .6 An organization created and specifically made tax exempt by Act of Congress. Public Law No. _____
- .7 A quasi-governmental organization performing the civic function of: _____

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), and attache, 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 GOVERNMENTS HAVE A TREATY WITH THE USA

The undersigned claims exemption from the taxes imposed on charges billed or to be billed to 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 provisions 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: _____

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 _____

F. SCHOOL OPERATED 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 a school. The school, operated as an activity of the church, parish or other exempt religious body 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.

Paid from the funds of: _____

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 the 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 pupils or 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.

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 under Section 501(c)(3) 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 an "educational organization" as described in Section 170(b)(1)(A)(ii) of the Internal Revenue Code 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.



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) of the Internal Revenue Code 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.

Paid from the funds of: _____

I. () COMMON CARRIERS

The undersigned certifies that the amount paid for any toll telephone service described in section 4252(b)(2) is exempt to the extent that the amount so paid is for use by one of the following.

- () Common Carrier [Section 4253(f)]
- () Telephone Company [Section 4253(f)]
- () Telegraph Company [Section 4253(f)]
- () Radio Broadcasting Station or Network [Section 4253(f)]

J. () QUALIFIED BLOOD COLLECTOR ORGANIZATIONS

The undersigned certifies that the communication services or facilities furnished or to be furnished to the organization will be paid from the 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(k) of the Internal Revenue Code.

The undersigned agrees to notify the provider of communication 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 ore than \$100,000 (\$500,000 for corporations), or to imprisonment for not more than five years, or both, together with costs of prosecution (IRC Section 7201).

Exempt Organization _____

Address _____

Signature _____ **Title** _____

Date _____ **Federal ID Number:** _____

Please list billing account numbers and names (if different than above):

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

FOR OFFICE USE:

Received by _____ Date _____

