



# - Federal Excise Tax On Telecommunications Services Exemption Certificate

Exemption from payment of the federal excise tax imposed by Section 4251 of the Internal Revenue Code.

( ) New

( ) Renewal

<b>Date:</b>	<b>Billing Name (exactly as it appears on the telephone bill):</b>		
<b>Billing Address:</b>	<b>City</b>	<b>State:</b>	<b>Zip Code:</b>

Please list the MAIN "Billing Telephone Number(s)" of all accounts to be covered by this certificate . ( List ONLY the Billing telephone numbers eligible for Federal Excise Tax exemption).

( )	( )	( )
( )	( )	( )
( )	( )	( )
( )	( )	( )
( )	( )	( )

**(Check One Category – To determine eligibility, please refer to the appropriate Internal Revenue Code Sections, or contact your tax advisor. Please note that, in accordance with IRS rules, only a very limited number of nonprofit organizations, are eligible for federal EXCISE tax exemption):**

**1 Public International Organization:**  
 The undersigned claims exemption in accordance with IRC Section 4253(c), and certifies that the above named customer is an "international organization" as defined in IRC Section 7701 (a) (18), made tax exempt by Presidential Executive Order # \_\_\_\_\_ (e.g. The United Nations, Space Research Organization)

**2 Government Body:**  
 The undersigned certifies that such exemption is allowable by law because service will be furnished to, and charges will be paid from the funds of (Check One):

**2A** The United States of America (IRC Section 4293)

**2B** State, or political subdivision of the U.S. (IRC Section 4253(i))

**2C** Indian Tribal Government (IRC Section 4253(f); Section 7871) (e.g. see lists in Revenue Procedure 83-87, and 84-36)

**2D** Organization created and designated exempt from federal EXCISE tax by act of Congress Public Law No. \_\_\_\_\_ (e.g. Federal Credit Union: PL 91-468)

**2E** Member of Congress (IRC Section 4293) – Service at District office paid for from congressional funds.

**3 Nonprofit Religious Organization:**  
 The undersigned claims exemption under IRC Section 4253(j) from the tax imposed on communications services for the above named customer. The undersigned certifies that the organization's PRINCIPAL function is the presentation of formal instruction, that it is an "educational organization" as described in the IRC Section 170(b)(1)(ii) and 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 religious activities are regularly carried on.

**4 Nonprofit Hospital:**  
 The undersigned claims exemption under IRC Section 4253(h) from the tax imposed on communications services for the above named customer. The undersigned certifies that it is a "hospital" as described in IRC 170(b)(1)(A)(iii).

**5 School Operated As an Activity of A Church or Other Religious Body:**  
 The undersigned certifies that the telecommunications services will be paid for from the funds of the institution and are for the exclusive use of the SCHOOL. The school 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. Please note: Churches and other Religious organizations, although exempt from Income Tax are NOT exempt from communication excise tax except to the extent that the telecommunications service that they pay for is for the EXCLUSIVE use of a school that they operate.

**6 Reseller of Telecommunications 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.

**7 News Services:**  
 The undersigned claims exemption under IRC Section 4253(b). Please note that the law allows only partial exemption. The exemption is available ONLY for TOLL telecommunication services used EXCLUSIVELY in the collection or dissemination of news for or through the public press, radio, television broadcasting, or news ticker service. Please note that this exemption does not apply to local telephone service.

**In accordance with IRS rules (Regulation Section 49.4253-11), this exemption certificate must be renewed ANNUALLY, for categories 8 through 11 below.**

**8 Foreign Diplomat:**

**8A 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 neither a citizen nor a permanent resident of the United States in an immigrant status.

**8B United Nations:**

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.

**8C Consular Officers Whose Foreign Government Have Treaties With The U.S.A.:**

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: \_\_\_\_\_

**8D Consulates, Agencies and Commission 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).

**9 Common Carrier & Communications Companies:**

The undersigned claims exemption under IRC Section 4253(f) from the tax imposed on Wide Area Telephone Service (WATS), as described in IRC Section 4252(b)(2). Please note that the law allows only partial exemption. **PLEASE LIST ONLY THE Billing Telephone Numbers FOR YOUR WATS SERVICE ON PAGE 1 OF THIS FORM.** This exemption does not apply to local telephone service. This exemption is available ONLY for WATS service used in the conduct of business which is offered to the general public as a (Check One):

Common Carrier       Radio/TV Broadcasting Station / Network       Telephone Company       Telegraph Company

**10 Quasi-Governmental Organization:**

**10A** Volunteer Fire Department      **10B** Ambulance Service      **10C** Volunteer Rescue Squad

**10D** Other: A quasi-governmental organization performing the civic function of \_\_\_\_\_ Charges paid from funds of \_\_\_\_\_  
*This must be accompanied by a copy of the exemption authorization from the IRS.*

**11 Service Person in Combat:**

The undersigned claims exemption to the tax imposed under IRC Section 4253(d) from the tax imposed on toll telephone service that originates in a combat zone as defined in IRC Section 112(c)(2):

Combat Zone: \_\_\_\_\_

Service Person's Name/Rank: \_\_\_\_\_

**I, the undersigned, certify that I am authorized to represent the above named and thereby execute this certificate; asserting that all statements are true and with full understanding of the tax law imposed by Section 4251 of the Internal Revenue Code and applicable exemptions from its imposition. The undersigned agrees to notify Verizon in writing when the basis for the tax exemption indicated above changes or ceases to exist. I further understand that fraudulent use of this certificate for the purpose of securing this exemption will subject me and all guilty parties to a fine of not more than \$100,000 (\$500,000 for corporations), or imprisonment for not more than five years, or both (IRC Section 7201).**

Signature of Authorized Representative:		Date:
Name (Print):	Telephone Number:	Title:

For Verizon Use Only		
Business Office:	RAO:	
Received By:	Office:	Received By
Mgr's Tel. #: ( )	Date Forwarded to RAO:	Mgr's Tel. #: ( )
Date Received:		Date Received: