

# 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., American Red Cross, Federal Credit Union)

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

**3 Nonprofit Educational 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 educational 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 Foreign Diplomat:**

Foreign Diplomats can no longer use this form for exemptions from FET. Instead, the Foreign Diplomat must contact the Office of Foreign Missions and request and submit a completed form DS-98 (Application for Diplomatic Exemption from Taxes on Utilities).

In accordance with IRS rules (Regulation Section 49.4253-11), this exemption certificate must be renewed ANNUALLY, for categories 8 through 9 below.

**8 Quasi-Governmental Organization:**

8A Volunteer Fire Department       8B Ambulance Service       8C Volunteer Rescue Squad

8D 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.*

**9 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:
Federal Tax Identification Number (FEIN):		

**For Verizon Use Only**

<b>Business Office:</b>		<b>RAO:</b>
Received By:	Office:	Received By
Mgr's Tel. #: (    )	Date Forwarded to RAO:	Mgr's Tel. #: (    )
Date Received:		Date Received: