

Federal Excise Tax Exemption Certificate

The undersigned hereby certifies that the service furnished by DCT Telecom Group, LLC (“DCT Telecom Group” or “Seller”) is exempt from the Federal Excise Tax on Communications and Facilities imposed by Internal Revenue Code (IRC) Section 4251 because the undersigned is exempt under IRC Section 4253 for such reason as marked below (check one). The undersigned agrees to notify Seller in writing when the claimed status no longer applies.

- A nonprofit hospital referred to in IRC Section 170 (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- A nonprofit educational organization described in IRC Section (170) (b)(1)(A)(ii) which is exempt from income tax under Section 501 (a).
- A School which is operated as an activity of an organization described in IRC Section 501(c)(3) which is exempt from income tax under Section 505(a), and operates as described in IRC Section 4253 (j).
- The U.S. government, government of a State, political subdivision of a state or of the District of Columbia.
- The American Red Cross or an international organization described in Internal Revenue code Sections 7701 (a)(18) and 4253 (c).
- A news service company of the type referred to in Internal Revenue Code Section 4253 (b).
- Diplomatic, consular or other officers of foreign governments temporarily residing in the United States who are nationals of the foreign country on a diplomatic mission.
- All telecommunications services purchased from Seller are for resale purposes in the normal course of our business. The service will be used exclusively in the rendering of communications services upon which tax is imposed by IRC Section 4251. It is understood that no tax will be collected by Seller on charges for said service and that it will be the responsibility of the undersigned to collect such tax as may be due from its customers.
- The service, which is defined in Section 4252 (b)(2), is for use by a common carrier, telephone or telegraph company, or radio broadcasting station or network in the conduct of its business as such.

FOR THIS CERTIFICATE TO BE VALID YOU MUST CHECK ONE OF THE ABOVE BOXES, PROVIDE AN EFFECTIVE DATE, AND SIGN AND DATE THE CERTIFICATE. ANY MODIFICATIONS TO THE ABOVE WILL RENDER THE CERTIFICATE NULL AND VOID.

THE EXEMPT STATUS OF THE UNDERSIGNED IS EFFECTIVE AS OF _____

Customer: _____ Federal Tax ID (FEIN): _____

Customer Address: _____

Street
City
State
Zip

I DECLARE UNDER THE PENALTIES OF THE LAWS OF THE APPROPRIATE JURISDICTION THAT THIS CERTIFICATE HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND ACCURATE CERTIFICATE.

Authorized Signature **Title** **Date**

DCT Telecom Group, LLC
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 Atlanta, GA 30328

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