



PAETEC

PAETEC Certificate of exemption from Federal Excise Tax on communication services

The undersigned represents that he or 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 the appropriate category and provide required information where applicable.)

CHARGES PAID BY GOVERNMENT ORGANIZATION

The undersigned claims exemption from the tax imposed on all local telephone service; toll telephone or radiotelephone messages or conversations billed or to be billed the undersigned. The undersigned certifies that such exemption is allowable by law for the reason that such services are being and will be furnished to and charges will be paid from funds of (check one):

The United States (Section 4293), a state or political subdivision thereof [Section 4253(D)].

A public international organization [Section 4253(c); 7701(a)(18)].

An organization created by Act of Congress which is tax exempt.

_____ (Enter the exempting statute under which claim is made)

Paid from the funds of _____
*Name of government organization

**Must be recognizable as government agency, i.e., U.S. Department of Agriculture, State of New York, City of Rochester, etc.

CONSULAR OFFICER OF THE GOVERNMENT OF _____

The undersigned certifies that such exemption is allowable by law under the terms of a treaty between the United States and the country which the undersigned represents, and that he or she is not engaged in professional business, trade, manufacture, or commerce and is not a citizen of the United States.

COMMON CARRIER, TELEPHONE AND TELEGRAPH COMPANY, RADIO AND TELEVISION BROADCASTING STATIONS AND NETWORKS.

The undersigned claims exemption under Section 4253(f) from the tax imposed by Section 4251 of the Code on Wide Area Telephone Service (WATS) [Section 4252(b)(2)]. In making this claim, the undersigned certifies that such service has and will be used exclusively in the conduct of its business as a (check one):

Common Carrier

Telephone Company

Telegraph Company

Radio or TV Broadcasting Station or Network

COMMUNICATIONS SERVICES USED AS COMPONENTS OF A TAXABLE SERVICE

The undersigned certifies that _____ will be used exclusively in the rendering of a
(Description of service or facility)

communication upon which tax is imposed by Section 4251 of the Code [Section 4253(e)]. 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 customers.

NEWS SERVICES

The undersigned certifies that the communication services furnished or to be furnished are used or will be used in the collection or dissemination of news for the public press, or a news ticker service furnishing a general news service similar to that of the public press, or radio broadcasting [Section 4253(b)].

NON-PROFIT HOSPITAL

The undersigned claims exemption under Section 4253(h) from the tax imposed by Section 4251 of the Code. 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 501(a) (or has received such determination letter (or ruling) under the corresponding provisions of prior revenue laws). The date of such determination letter (or ruling) is _____ and such determination letter (or ruling) has not been withdrawn or revoked.

NON-PROFIT EDUCATIONAL ORGANIZATION

The undersigned certifies that the communication services or facilities furnished or to be furnished to the organization will be paid from 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).

The exempt organization's PRIMARY function is the presentation of formal instructions, and it normally maintains a regular facility and curriculum and normally has a regular enrolled body of pupils or students in attendance at the place where its educational activities are carried on [Section 170(b)(1)(A)(ii)].

In the event this claim for exemption is disallowed by the Internal Revenue Service, the undersigned agrees to reimburse PAETEC Communications, Inc. for the amount of tax involved plus any applicable interest penalties. The undersigned agrees to notify PAETEC Communications, Inc. in writing within 30 days 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 more than \$100,000 (\$5000.000 for corporations), or to imprisonment for not more than five years, or both, together with costs of prosecution (IRC Section 720.)

Authorized Signature (Owner, Partner or Corporate Officer)

(Title)

(Date)

Account Name

Return Certificate to:
PAETEC
Attn: Tax Department
600 WillowBrook Office Park
Fairport, NY 14450

For office use:
Subscriber ID _____
Exempt Status Changed:
Date _____
Rep _____