Reseller's Certificate of Continuing Exemption from Federal, State, and Local Taxes on Telecommunications Services

( ) New
( ) Renewal

This form must be completed, signed, dated and returned, along with applicable documentation, to BellSouth Telecommunications, Inc., doing business as AT&T Alabama, AT&T Florida, AT&T Georgia, AT&T Kentucky, AT&T Louisiana, AT&T Mississippi, AT&T North Carolina, AT&T South Carolina and AT&T Tennessee (referred to collectively hereinafter as "AT&T").

The undersigned represents that he/she is authorized to execute this certificate and hereby claims exemption from taxes imposed by Section 4251 of the Internal Revenue Code, state statute and/or local ordinance on telecommunications services furnished by AT&T as set forth below. The undersigned certifies that such services will be used exclusively in the provision of telecommunications services to customers and that to the extent any of such services furnished by AT&T are or become subject to any federal, state, or local tax, the undersigned will pay all applicable taxes directly to the appropriate governmental authorities. It is further understood that it is the responsibility of the undersigned to collect such taxes as may be due from its customers and to remit such taxes to the appropriate governmental authorities.

I. TYPE OF RESELLER OR OTHER NONTAXABLE USE (*Please check all that apply*.)

Note: If you provide multiple services please list your AT&T billing account numbers by type of service in order that we can determine your exempt status by state

( ) Interexchange Carrier
( ) Wireless Carrier
( ) Other Local Exchange Company
( ) Other Telecommunications Service Provider (e.g., VoIP provider)
( ) Payphone Service Provider
Note: Alabama, Georgia, South Carolina, and Tennessee do not allow exemptions for Payphone Service Providers
( ) Paging
Note: Alabama, Georgia, Kentucky, and Mississippi do not allow exemptions for Paging Companies
( ) Hotel/Motel
( ) Internet Access Service Provider (ISP)
Note: In most cases, ISP's should file Form 6318-ITM with respect to services obtained from AT&T that are "purchased, used or sold . . . to provide Internet access." An ISP submitting this Form 6318-Reseller must attach a statement describing how the services intended to be purchased tax-free pursuant to this certificate will be resold as telecommunications services. This form will not be accepted from an ISP unless such statement is attached.

II. GOVERNMENTAL TAXING AUTHORITY - Please check all states and/or Federal tax for which you are claiming exemption or exclusion and include copies of applicable documentation.

( ) FEDERAL (Excise Tax)

( ) ALABAMA	Utilities Privilege Tax License issued by the Alabama Revenue Department
( ) FLORIDA	Current DR700015, Annual Resale Certificate, is required for State of Florida Communications Services Tax exemption. (Rule 12A-19.060)
( ) GEORGIA	Certificate of Registration issued by the State of Georgia
( ) KENTUCKY	Kentucky Sales and Use Tax Permit
( ) LOUISIANA	Sales Tax Registration Certificate issued by the Louisiana Department of Revenue
( ) MISSISSIPPI	Permit issued by the Mississippi State Tax Commission
( ) NORTH CAROLINA	Sales and Use Tax License issued by the North Carolina Department of Revenue
( ) SOUTH CAROLINA	Retail Sales Tax License issued by the South Carolina Department of Revenue
( ) TENNESSEE	Certificate of Registration (N0022601) issued by the Tennessee Department of Revenue

The undersigned agrees to notify AT&T 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 may subject the user to substantial fines and penalties, including imprisonment. The undersigned further agrees to protect, indemnify, and hold AT&T harmless from and against any liability or expense, including but not limited to tax, interest, penalties, and attorney fees, incurred by AT&T as a result of a determination that the services provided tax-free pursuant to this certificate are not eligible for exemption and are subject to any federal, state, or local taxes.

ACCOUNT/BILLING TELEPHONE NUMBER: The undersigned is claiming exemption for the following telephone numbers:

Note: You must include all <u>BILLING</u> account numbers (including area code) that you want exempted from Federal and/or state taxes.

_____ _____ _____

_____ _____ _____

_____ _____ _____

_____ _____ _____

==========

Customer Name: _____

Billing Name (If Different): _____

By (Signature): _____

Print Name: _____

Title: _____

Mailing Address: _____

_____

E-Mail Address: _____

==========

PLEASE RETURN OR FAX *TO:*
AT&T Tax Exemptions
23rd Floor Section B-1
600 North 19th Street
Birmingham, Alabama 35203
Contact Number 866-215-1931
Fax number 866-215-7034

***Your form may be submitted via e-mail to** mailto:Tax.Exempt@bellsouth.com**, however you must return or fax the signed form for our files.**

==========

For AT&T Use Only:

Received by: _____ Date Received: _____

Location: _____

_____

Telephone Number: _____