

§ 49.4253-3

broadcasting agencies or networks, or news ticker services, for general telephone service taxable under section 4251.

§ 49.4253-3 Exemption for certain organizations.

(a) *The American National Red Cross.* The taxes imposed by section 4251 do not apply to amounts paid for services furnished to the American National Red Cross.

(b) *International organizations.* The taxes imposed by section 4251 do not apply to amounts paid for services furnished to an international organization. See section 7701(a) (18) for the definition of "international organization". An international organization is designated as such by the President of the United States through an Executive order or orders. When an organization has been designated by the President as entitled to enjoy the privileges, exemptions, and immunities conferred by the International Organizations Immunities Act, or part thereof, including exemption from tax, the exemption applies to the taxes imposed by section 4251 on amounts paid for services unless the President otherwise provides. The exemptions is subject to withdrawal or revocation by the President. In case of withdrawal or revocation, unless otherwise provided by the President, the exemption is inapplicable to payments made on or after the date of issuance of the order of withdrawal or the date of revocation.

(c) *Exemption certificate.* (1) No exemption certificate is required under this section where the payment for the services furnished is made by the American National Red Cross direct to the person furnishing the services. In all other cases the right to exemption under section 4253(c) shall be evidenced by properly executed exemption certificates in substantially the following form:

EXEMPTION OF CERTIFICATE

(Date) _____ 19__

I certify that _____ (Name of service)

have been furnished by _____ (Telephone, telegraph company, etc.)

to _____ (International Organization, etc.); that the charges of \$ _____ will be paid from _____ (Inter-

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national Organization, etc.) funds; and that the charges are exempt from tax under section 4253(c) of the Internal Revenue Code.

(Signature of officer or employee)

(Address)

(Title)

NOTE: Penalty for fraudulent use, \$10,000 or imprisonment or both.

§ 49.4253-4 Exemption for servicemen in combat zone.

(a) *In general.* The exemption provided by section 4253(d) is applicable to any payment received for any telephone or radio telephone message or call which originates within a combat zone, as defined in section 112, from a member of the Armed Forces of the United States performing service in such combat zone, if a properly executed certificate of exemption substantially in the form shown in paragraph (c) of this section is furnished to the person receiving such payment.

(b) *Service in combat zone.* Service is performed in a combat zone only if it is performed in an area which the President of the United States has designated by Executive order, for the purpose of section 112, as an area in which Armed Forces of the United States are or have engaged in combat, and only if it is performed on or after the date designated by the President by Executive order as the date of the commencing of combatant activities in such zone and on or before the date designated by the President by Executive order as the date of the termination of combatant activities in such zone.

(c) *Exemption certificate.* (1) The exemption certificate shall be in substantially the following form:

EXEMPTION CERTIFICATE

(Overseas Telephone Calls)

(Date) _____ 19__

I certify that the toll charges of \$ _____ are for telephone or radio telephone messages originating at _____ (Point of origin)

within a combat zone from _____ (Name)

a member of the Armed Forces of the United States performing service in such combat zone; that the transmission facilities were