

§ 49.4253-3

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writing that the services are so utilized.

(b) Scope of the exemption. (1) The exemption applies to amounts charged for messages from any newspaper, press association, radio or television news broadcasting agency, or news ticker service, to any other newspaper, press association, radio or television news broadcasting agency, or news ticker service or to or from their bona fide correspondents, which messages deal exclusively with the collection of news items for, or the dissemination of news items through, the public press, radio or television broadcasting, or a news ticker service furnishing a general news service similar to that of the public press. The exemption does not extend to messages of an administrative nature such as messages transmitting funds to correspondents, messages to correspondents relating to assignments or hotel accommodations, etc.

(2) The exemption does not extend to the collection and dissemination of information or matters for publication in magazines, periodicals, and trade and scientific publications issued to supply information on certain subjects of interest to particular groups; or to amounts paid by newspapers, press associations, radio or television news 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 Im-

munities 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 \_\_\_\_\_ (International 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.