



**Internet Service Provider Affidavit of Use – Please complete in full and fax to Sprint Tax Department - FAX Number: 913-315-0326, Fax to ATTN : “Tax Department/ITNA”**

The Federal Internet Nondiscrimination Act (ITNA) became effective on November 1, 2003. This Act, found at Sections 1101 – 1109 of 47 USC 151 Note, extended the moratorium on certain taxes on Internet access and clarified the definition of Internet access service in federal law to include telecommunications services, to the extent that such services are purchased, used, or sold by a provider of Internet access to directly provide Internet access. However, states that actually imposed and enforced a tax on such telecommunications services on October 1, 2003 were grandfathered and allowed to tax such services until November 1, 2005, at which time this grandfather clause expired. Consequently, charges for these services are now exempt from sales tax in these states until the expiration of the Act on November 1, 2007. It is important to note that such services remain taxable to the extent they are not used to provide Internet access and fall within the respective tax base of each state. Additionally, such telecommunications services remain taxable, along with Internet access services, in states that are properly authorized under federal law to tax such services based on a pre-October 1, 1998 imposition of tax and meeting the requirements of the ITNA.

If your company is a provider of Internet access who purchases telecommunications services from Sprint that are in turn **solely** used to provide Internet access to your customers and your purchase meets the requirements for exemption from tax under of the federal Internet Tax Nondiscrimination Act, then you may submit an Internet Service Provider’s Affidavit of Use in order to purchase these services free of sales tax. Your company must submit this document to Sprint in order for tax to be removed from charges for such services.

| STATE | State Registration, Seller's Permit, or ID Number of Purchaser | STATE | State Registration, Seller's Permit, or ID Number of Purchaser | STATE | State Registration, Seller's Permit, or ID Number of Purchaser |
|-------|----------------------------------------------------------------|-------|----------------------------------------------------------------|-------|----------------------------------------------------------------|
| FL    |                                                                | NV    |                                                                | SC    |                                                                |
| IN    |                                                                | NJ    |                                                                | TN    |                                                                |
| IA    |                                                                | NC    |                                                                | TX    | Not applicable                                                 |
| KS    |                                                                | OH    | Not applicable                                                 | VA    |                                                                |
| MN    |                                                                | OR    |                                                                | WA    |                                                                |
| MO    |                                                                | PA    | Not applicable                                                 | WY    |                                                                |
| NE    |                                                                |       |                                                                |       |                                                                |

(Name of Business)

Account Number(s) or Billing Account Number(s)

Customer ID Number(s)

(Circuit ID Number(s) or telephone number(s) – attach additional sheets if necessary)

(Address)

(City)

(State)

(Zip)

Please list all services that are purchased solely for the provision of Internet access service that qualify for the exemption under federal law:

I declare that the information on this affidavit is correct. I declare that I am an authorized representative of \_\_\_\_\_, that \_\_\_\_\_ is a provider of Internet access, and that this purchase of telecommunications services by \_\_\_\_\_ from Sprint is being used to provide Internet access. If any of these services are used for any other reason, \_\_\_\_\_ agrees to pay applicable taxes directly to the taxing authority. If \_\_\_\_\_ status as a provider of Internet access changes or if the aforementioned purchases of telecommunications services are no longer used to provide Internet access, \_\_\_\_\_ will immediately notify Sprint of this change in exemption status. Additionally, if a taxing authority determines that the exemption claimed by \_\_\_\_\_ on this certificate is not proper, \_\_\_\_\_ agrees to be directly responsible to the tax authority for any tax, interest, or penalty arising from the aforementioned purchase. In the event that the tax authority holds Sprint responsible for any tax, interest, or penalty, then \_\_\_\_\_ agrees to reimburse Sprint for any tax, interest, or penalty on purchases that were exempted from tax on the basis of this affidavit.

(Signature of Authorized Representative)

(Date)

(Printed Name)

(Position or Title)

(Telephone Number)