

**CALIFORNIA COMMUNICATIONS USERS TAX EXEMPTION CERTIFICATE FOR THE JURISIDCTION OF**

City:

**THIS SECTION MUST BE COMPLETED IN ORDER FOR THE EXEMPTION CLAIMED BELOW TO BE VALID.**

The undersigned certifies the following: (1) that the account for which a tax exemption is being claimed will be used by Purchaser (as indicated below), (2) the billing address for the account as listed below is a valid billing address for the Purchaser, and (3) all amounts owed to Twilio for the services that it provides to Purchaser will be paid for directly by Purchaser:

Purchaser/Company Name: \_\_\_\_\_

Account Number: \_\_\_\_\_

Business Address: \_\_\_\_\_

Email/Contact Info: \_\_\_\_\_

The undersigned represents that they are authorized to execute this Certificate of Exemption (the "*Certificate*") on behalf of Purchaser and hereby claims exemption for Purchaser from Communications Users Tax ("*CUT*") that imposed by the city of \_\_\_\_\_ under the following provisions. *[Check applicable section and provide additional information where required].*

A.  **RESELLER OF COMMUNICATIONS SERVICES**

The undersigned certifies that the communication services provided by Twilio Inc. ("*Twilio Services*") will be used exclusively to enable Purchaser to provide communication services ("Purchaser Services") on which a tax is imposed by \_\_\_\_\_. It is understood that no tax will be collected by Twilio on charges for the Twilio Services and Purchaser is responsible for collecting and paying any such tax as may be assessed on Purchaser's customers by the City of \_\_\_\_\_.

**Purchaser, who is hereby requesting exemption from payment of the CUT, will register with the appropriate taxing authority in order to properly remit the CUT collected from Purchaser's customers. In addition to this signed Certificate, Purchaser will provide Twilio with written proof of its registration that Twilio can use to validate the claimed exemption.**

B.  **GOVERNMENT ORGANIZATIONS**

The undersigned claims exemption from the CUT imposed by a taxing authority on amounts paid for communications services. The undersigned certifies that such exemption available to Purchaser because the Twilio Services are being and will be furnished to the Purchaser and Purchaser will pay for the charges directly from the funds of (check one):

- The United States
- A state or political subdivision thereof
- A public International Organization; as defined in IRC Section 7701(a)(18) made tax exempt by Presidential Executive Order No. \_\_\_\_\_ (Attach copy of order)
- An organization created and specifically designated as tax exempt by an Act of Congress. Public Law No. \_\_\_\_\_ (Attach copy of public law)

C.  **NONPROFIT EDUCATIONAL ORGANIZATION**

The undersigned certifies that it is a nonprofit educational organization, as defined under 26 U.S.C. Sec. 170(b)(1)(A)(ii), and thereby claims exemption from the CUT on any amounts paid for the Twilio Services under 26 U.S.C. Sec. 501(a). "Nonprofit educational organization" also includes a school operated as an activity of an organization described in 26 U.S.C. Section 501(c)(3), which is exempt from the CUT under 26 U.S.C. Section 501(a), if that organization (1) normally maintains a regular facility and curriculum for the school activity and (2) normally has a regularly enrolled body of students in attendance at the place where its educational activities occur.

D.  **NONPROFIT HOSPITAL**

The undersigned certifies that it is a nonprofit hospital, as that term is defined under 26 U.S.C. Section 170(b)(1)(A)(iii) and thereby claims exemption from CUT on any amounts paid by for Twilio Services under 26 U.S.C. Section 501(a).

