

Attention

Tax-Exempt Organizations

Including churches and charities

You can request a telephone excise tax refund on your 2006 Form 990-T.*

The Telephone Excise Tax Refund (TETR) is a one-time refund for 2006 tax year, designed to refund previously collected long distance telephone taxes.

Tax-exempt organizations that are not normally required to file Form 990-T, but are eligible to request the refund, can use the following basic steps:

a. Compute your refund amount in one of two ways:

(1) determine actual excise taxes paid with March 2003-July 2006 telephone bills; or (2) estimate with April and September 2006 telephone bills. Record either of these computations on Form 8913, *Credit for Federal Excise Tax Paid*. Follow form instructions.

b. Complete top section (above Part 1) of IRS Form 990-T, *Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))*, and complete line 44f using your calculations from Form 8913.

c. File Form 990-T with Form 8913 attached in accordance with form instructions.

Download these IRS forms with their instructions and the complete details on the telephone excise tax at www.irs.gov.

*Different procedures apply to exempt political organizations that file Form 1120POL.