

INTERNAL REVENUE SERVICE

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The Honorable Mark Foley  
Member, U.S. House of Representatives  
4440 PGA Boulevard  
Suite 406  
Palm Beach Gardens, FL 33410

Attention: Steve Martino

Dear Congressman Foley:

This letter responds to your inquiry dated May 24, 2000, on behalf of your constituent, [REDACTED] asks for information about the taxes shown on his local and long distance telephone bills.

Section 4251 of the Internal Revenue Code imposes a 3 percent excise tax on amounts paid for local and toll telephone service. The tax is shown as "Federal Tax" on the local telephone bill and as "Taxes Federal" on the long distance bill. The other taxes shown on the bills are imposed by the state or county. The state, the county, or the telephone service provider can provide your constituent with information about those taxes.

I hope this information is helpful to you in responding to your constituent. If you have any questions, please contact me or [REDACTED]

Sincerely,

Paul F. Kugler  
Assistant Chief Counsel  
(Passthroughs and Special Industries)