§ 49.4252–2 Toll telephone service.

(a) In general. The term “toll telephone service” means any telephone or radio telephone message or conversation for which there is a toll charge, and the charge is paid within the United States. A toll charge is a charge made for such a message or conversation to a place beyond the local service area. For the meaning of the term “United States”, see paragraph (d) of § 49.4252–4.

(b) Amounts paid. (1) The tax in respect of toll telephone service is imposed on the total amount paid for the service, including any charge, in addition to the basic toll charge, made for “overtime” in connection with a telephone or radio telephone message or conversation.

(2) The tax attaches to the total charge made to a hotel or similar subscriber for toll telephone service furnished to the hotel or its guests, but no tax attaches to any charge made by the hotel for service rendered in placing the calls for its guests.

(5) In cases where a person leases lines or channels, equipment, and other facilities used in conjunction with general telephone service, the amounts paid by such person for such lines or channels, equipment, and other facilities constitute amounts paid for general telephone service, notwithstanding the fact that the lines or channels, equipment, and other facilities used in conjunction with such service are supplied by different persons or in part by the user of such service.

(c) Cross reference. For other provisions relating to toll telephone service, see § 49.4252–4.

§ 49.4252–3 Telegraph service.

(a) In general. The term “telegraph service” means a telegraph, cable, or radio dispatch or message for which the charge is paid within the United States, and the charge is paid within the United States. A telegraph charge is a charge made for a telegraph, cable, or radio dispatch or message to a place beyond the local service area. For the meaning of the term “United States”, see paragraph (d) of § 49.4252–4.

(b) Amounts paid. (1) The tax in respect of toll telephone service is imposed on the total amount paid for the service, including any charge, in addition to the basic toll charge, made for “overtime” in connection with a telephone or radio telephone message or conversation.

(2) The tax attaches to the total charge made to a hotel or similar subscriber for toll telephone service furnished to the hotel or its guests, but no tax attaches to any charge made by the hotel for service rendered in placing the calls for its guests.

(c) Cross reference. For provisions relating to toll telephone messages communicated through the use of coin-operated telephones, see section 4253(a) and § 49.4253–1. For other provisions relating to toll telephone service, see § 49.4252–4.