





Service Type(Includes features)	Regulatory or Jurisdictional Entity(e.g., FCC, CPUC, BOE, IRS, etc)	Name of Tax, Fee or Surcharge	Description	Current Rate Percentage	URL identifying the current rate**	Effective Date	Purpose of Tax, Fee or Surcharge	Notes and Comments	State Exempt: Yes or No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA Universal Service Public Purpose Program Surcharge	CA Universal Service Public Purpose Program Surcharge		https://www.cpuc.ca.gov/indust ries-and-topics/internet-and- phone/telecommunications- surcharges-and-user- fees/surcharge-rates	4/1/2023	To recover Verizon's contribution into The California Universal Public Purpose Program.	Other, City, County and Local Jurisdictions may apply. Access line Flat rate surcharge	No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.8.a Standalone VoIP Voice Mail Services 27.2.2 Contact Center General Features 27.2.3.7.1.a ACD Basic Agent Package Features 27.2.4.5.a IVR Services and Features 29.2.5.a Converged VoIP Service Features	CPUC	CA PUC Tax	Surcharge to Fund California Public Utilities Commission Reimbursement Fee	1.20%	https://www.cpuc.ca.gov/indust ries-and-topics/internet-and- phone/telecommunications- surcharges-and-user-fees/user- fee-rates	1/1/2024	The purpose of this fee is to finance the Commission's annual operating budget.	Other, City, County and Local Jurisdictions may apply.	No

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1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8 All MPLS Products 1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 1.5.2 Toll Free Domestic, International and Network Access Transport 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 15.2.3.3 Carrier DS1 Services and Features 15.2.5.3.a ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.1.a MPLS Port Transport Speeds 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.a Converged VoIP Service Features	FCC	FUSF	Federal Universal Service Fee	34.4%	https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usfmanagement-support	7/1/2024	To recover Verizon's Contribution into the Federal Universal Service fund. The Federal Universal Service Fund provides subsidies to schools, libraries, rural health care clinics and hospitals; provides subsidies in high cost rural areas and subsidizes low income customers		No
1.2.2.8.3 MPLS Port Access & Router 1.2.3.3 Converged VoIP Service Feature 1.2.2.8.8 MPLS VSAT Service 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 24.2.5.2.a Internet Flat Rate with Managed Router Service 29.2.5.a Converged VoIP Service Features		State & Local Surcharges	California State & Local Sales Tax	7.25%	https://www.cdtfa.ca.gov/taxes- and-fees/sales-use-tax- rates.htm	1/1/2018	Purpose of the service tax, fee, surcharge or surcredit: Various. Sales tax revenues are deposited into the state's General Fund, County & City Fund, Local Revenue Funds, Local Police Funds, etc.	Other, City, County and Local Jurisdictions may apply.	No

Service Type(Includes features)	Regulatory or Jurisdictional Entity(e.g., FCC, CPUC, BOE, IRS, etc)	Name of Tax, Fee or Surcharge	Description	Current Rate Percentage	URL identifying the current rate**	Effective Date	Purpose of Tax, Fee or Surcharge	Notes and Comments	State Exempt: Yes or No
1.2.4.1 Audio Conferencing Service and Features 1.3.2.4.5 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.3.3 Carrier DS1 Services and Features 15.2.5.3 ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling - to check 29.2.5.a Converged VoIP Service Features	FCC	Property Tax Recovery Charge	Property Tax Recovery Charge Telecom VoIP	13.00% 5.50%	https://www.verizon.com/busin ess/service_guide/reg/m/prope rty/tax/recovery_charge.htm	7/1/2024	The Purpose of the fee is to recover a portion of the property taxes Verizon pays to state and local jurisdictions.		No
1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 15.2.3.3 Carrier DS1 Services and Features 15.2.5.3 ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.1.a MPLS Port Transport Speeds 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service	FCC	CCRC	Carrier Cost Recovery Charge	2.30%	https://www.verizon.com/busin ess/service guide/reg/m ccrc.h tm	3/15/2024	This charge is being imposed to recover amounts incurred by Company for regulatory costs and for telecommunications services for the speech and hearing-impaired and local number portability. Federa Universal Service Fund (FUSF) applies.		No

1.2.2 Sa MINUS SAYS Service 1.5.2 Tolifere Domestic, International and Network Access Transport 4.2 Point-Co-Point Soriet Connectivity 4.2 Point-Connectivity 4.2 Point-Connectiv	Samina Tamadhada da faatawa)	Regulatory or Jurisdictional Entity(e.g., FCC, CPUC, BOE, IRS,	Name of Tax, Fee	Description		URL identifying the current	Effective Date	Durana of Tau Faran Sumbarra	Notes and Community	State Exempt:
1.2.1.2 Standarione Vylor Diffichet Long Distance 1.5.7 Toll-Fire Domestic, International and Network Access Tramport 4.5 Sond Ring Connectivity 2.2.4.1 Internet Fair Rate with Managed Router Service 3.2.5.1 Internet Rate with Managed Router Service 3.2.5.2 Internet Rate Rate with Managed Router Service 3.2.5.3 Control Conferencing Services 3.2.2 A units Port and Access Tramport 3.2.2.3 A units Port and Access Unided Tramport Speeds 3.2.2.3 a MINS Fort and Access Unided Tramport Speeds 3.2.2.3 a MINS Fort Access and Luyer Bouting Service Unided Tramport Speeds 3.2.2.3 a MINS Fort Tramport Speeds 3.2.2.3 a MINS Fort and Access Unided Tramport Speeds 3.2.2.3 a MINS Fort Rate Service Speeds 3.2.2.3 a MINS Fort Rate Service Speeds 3.2.3 a Limited Fair Rate Service 3.2.3.3 a Limited Fair Rate Service 3.2.3.3 a Limited Fair Rate Service 3.2.3.3 a Limited Fair Rate Service 3.3.4 a Limited Rate Service Speeds Rate Rate Service Speed	Service Type(Includes features)	etc)	or Surcharge	Description	Percentage	rate**	Effective Date	Purpose of Tax, Fee or Surcharge	Notes and Comments	Yes or No
13.2.1 Gil-Free Domestic. International and Network Access Transport 4.2 Point-to-Point Some Connectivity 4.2 Point-to-Point Some Connectivity 5.2.4.1 Internet File Rate with Managed Router Service 5.2.4.2 Internet File Rate with Managed Router Service 6.1 Hosted WW/ACC 1.2.3.3 Carrier MS. Services and Fastures 1.2.2.3 Carrier MS. Services 1.2.2.3 Carrier MS. Services 1.2.2.4 MS. Port Transport Speces 1.2.2.3 A MSIS Port Transport Speces 1.2.2.3 Services and Layer 3 Routing Device Bundled 1.2.2.4 Services and Layer 3 Routing Devic	l l				I					
4.5 Some Ring Connectivity 5.2.4.1 Internet File Rate Service 5.2.5.1 Internet Statistande Bandwidth Ethernet Transport Service 5.2.										
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5.2.4.2 Internet File Rate with Managed Router Service 5.2.5.1 Internet Studinged Bandwidth Ethernet Transport Service 6.1 Noted WRACD 15.2.3.5.2 SION PRI Configurations 16.2.5 Audio Conferencing Services 12.7.1 Zero File Rate with Managed Router Service Packages 21.2.5.3.5 SION PRI Configurations 16.2.5 Audio Conferencing Services 12.7.1 Services and Layer 3 Routing Device Bundled Transport Speeds 20.2.9.3 AMPLS Port, Access and Superior Service Packages 21.2.5.6 Standations VOIP Service Features 21.2.7.6 Standations VOIP Service Features 21.2.7.6 Standations VOIP Service Features 21.2.7.6 Standations VOIP Service Features 22.5.1 Internet File Rate Service Packages 23.5.2.1 Internet File Rate Service Packages 23.5.5.1 Internet Standations VOIP Off-Net Configurations 23.5.1 Internet Standations VOIP Off-Net Configurations 23.5.2 Internet File Rate Service 23.5.2 Internet File Rate Service 23.5.3 Internet Standations VOIP Off-Net Configurations 23.5.3 Internet Standation WOIP Off-Net Configurations 23.5 Internet Standation WOIP Off	- '									
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5.2.5.1 Internet Flat Rate with Managed Router Service 22.12.7.4 Standalone New Port Per Rate Rates 22.2.5.1 Internet Flat Rate with Managed Router Service 23.2.5.1 Internet Flat Rate Rates 23.2.5.1 Internet Flat Rate Rates 23.2.5.1 Internet Flat Rates	l l									
15.2.15.0N PRI Configurations 15.2.5.15 Son/PRI Configurations 15.2.5.15 Son PRI Configurations 15.2.5.15 Son PRI Configurations 17.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International and Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Free Domestic, International And Network Access Transport 27.2 Toll Fre										
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13.2.5.3 ISON PRI Configurations 12.5.2 Audito Conferencing Services 12.7 Toll Free Domestic, International and Network Access Transport 22.3.1 a MPS Port Language Services 12.2.1 a Standalone VolP Handset Service Packages 12.2.2.4 a Standalone volP Handset Service Packages 12.2.5.1 Internet Falls Rate with Managed Router Service 12.2.5.1 Internet Fall Rate with Managed Router Burdled Ethernet Off-Net Transport Service 12.2.3.2 A MPS VAAT Service 12.2.3.2 A Standalone VolP Polytic Burdled Ethernet Off-Net Transport Service 12.2.3.2 Internet Fall Rate with Managed Router Burdled Ethernet Off-Net Transport Service 12.2.3.2 Internet Fall Rate service 12.2.3.2 Internet Fall Rate service 12.2.3.4 Standalone VolP Off-Net Connectivity 12.2.4 Internet Fall Rate service 12.2.4 Internet Fall Rate service 12.2.4 Internet Fall Rate service 12.2.4 Internet Fall Rate with Managed Router Service 12.2.5.1 Internet Soutaned Bandwidth Ethernet Transport Service 12.2.5.1 Internet Soutaned Bandwidth Ethernet Transport Service 12.2.5.1 Internet Soutaned Bandwidth Ethernet Transport Service 12.2.4 Internet Fall Rate with Managed Router Service 12.2.5.1 Internet Soutaned Bandwidth Ethernet Transport Service 12.2.4 Internet Fall Rate with Managed Router Service 12.2.5.1 Internet Soutaned Bandwidth Ethernet Transport Service 12.2.5.1 Internet Sout	l l		Carrier Annual Regulatory Charge Administrative							
16.2.5. Audio Conferencing Services 12.2.9.2 a MPIS Port, Access and Layer 3 Routing Device Bundled 17 Transport Speeds 20.2.9.2 a MPIS Port Access And Layer 3 Routing Device Bundled 17 Transport Speeds 21.2.6.4 a Standalone Voir Pandset Service Packages 21.2.6.4 a Standalone Voir Pender Standard Regulatory Fee Federal Universal 22.1.2.7.4 Standardone Noir Pender Standard Regulatory Fee Federal Universal 22.2.1.2.7.4 Standardone Voir Pender Standardone Noir Pender Noir	l l							L.,		
127.2 Toll Free Domestic, International and Network Access Transport 20.2.9.1 a MRIS Port Transport Speeds 20.2.9.2 a MRIS Port And Access Bundled Transport Speeds 20.2.9.3 a MRIS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4. a Standalone Voll Plandset Service Packages 21.2.5.4. a Standalone Voll Plandset Service Packages 21.2.5.4. a Standalone Poll Pservice Features 21.2.7.4. Standalone International Off-Net Calling 24.2.5. Linternet Flat Rate Service 25.2.4. Standalone Voll Pservice Features 27.2.8.7 MRIS Port, Access and Router Service 27.2.8.7 MRIS Port, Access and Router Service 27.2.8.7 MRIS Port, Access and Router Service 27.2.8.8 MRIS VSAT Service 27.2.8.8 MRIS VSAT Service 27.2.8.8 MRIS VSAT Service 27.2.8.1 Internet Flat Rate Service 27.2.4.1 Internet Flat Rate Service 27.4.1 Internet Plat Rate Service 27.4.1 Internet Rate Rate Service 27.4.1	l		L			https://www.verizon.com/busin				
17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.1 a MPLS Port Transport Speeds 20.2.9.2 a MPLS Port Transport Speeds 20.2.9.2 a MPLS Port Access and Access Bundled Transport Speeds 21.2.6.4 Standalone VolP Handset Service Packages 21.2.6.4 Standalone VolP Pandset Service Packages 21.2.6.4 Standalone VolP Service Features 21.2.7.4 Standalone International Off Net Calling 24.2.5.1 Internet Flat Rate Service 24.2.5.2 Internet Flat Rate Service 23.2.5.2 Internet Flat Rate Service 23.2.5.1 Internet Flat Rate Service Packages 21.2.8.8 MPLS VSAT Service 13.2.4 Standalone NolP Service Features 23.2.5.1 Internet Flat Rate Service 24.2.5.2 Internet Flat Rate Service 24.2.5.4 Internet Flat Rate Service 25.2.5.1 Internet Flat Rate Service 25.2.5.1 Internet Flat Rate Service 25.2.5 Internet Flat R		FCC			0.75%		12/1/2022			No
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Transport Speeds 21.2.5.4.3 Standalone VolP Handset Service Packages 21.2.6.6 Standalone VolP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1 Interner Flat Rate with Managed Router Service 24.2.5.2 Interner Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.2 Order Features 20.2.5.4 Description VolP Features 20.2.5 Description VolP										
21.2.6.a Standalone VOIP Fandset Service Packages 21.2.6.a Standalone VOIP Service Features 21.2.6.a Standalone VOIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1 Internet Flat Rate Service 24.2.5.2 Internet Flat Rate Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.3. Converged VOIP Service Features 1.2.2.8.7 MPIS Port, Access and Router Bundled Ethernet Off-Net Transport Speeds 1.2.2.8.8 MPIS VSAT Service 1.3.2.4 Standalone VoIP Print Long Distance 1.3.2.4 Standalone VoIP Print Long Distance 1.3.2 A Standalone VoIP Print Long Distance 1.3.2 Flore Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.3.4.2 Internet Flat Rate with Managed Router Service 5.3.4.3 Linternet Flat Rate with Managed Router Service 6.1 Hosted WR/ACD 1.5.2.3.3 Carrier DS1 Services and Features 1.5.2.3.3 Long For DS1 Services and Features 1.5.2.3.4 Linternet Flat Rate with Managed Router Service 6.1 Hosted WR/ACD 1.5.2.3.3 Long For DS1 Services and Features 1.5.2.3.4 Linternet Flat Rate with Managed Router Service 6.1 Hosted WR/ACD 1.5.2.3.3 Carrier DS1 Services and Features 1.5.2.3.4 Linternet Flat Rate with Managed Router Service 6.1 Hosted WR/ACD 1.5.2.3.3 Long Flat with Managed Router Service 6.2.4 Linternet Flat Rate with Managed Router Service 6.3 Hosted WR/ACD 1.5.2.3 Long Flat with Managed Router Service 6.4 Hosted Walk Managed Router Service 6.5 Hosted WR/ACD 1.5.2.3 Long Flat with Managed Router Service 6.5 Hosted Walk Managed Router Service 6.6 Hosted Walk Managed Router Service 6.7 Hosted Walk Managed Router Service 6.8 Hosted Walk Managed Router Service 6.9 Long Flat Walk Managed Router Service 6.9 Long Flat Walk Managed Router Service 6.1 Hosted Walk Managed Router Service 6.1 Hosted Walk Managed Router Service 6.2 Long Flat Walk Managed Router Service 6.3 Hosted Walk Managed Router Service 6.4 Hosted Walk Managed Router Service 6.5 Long Flat Walk Managed Router	·									
21.2.4 Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1 Internet Flat Rate with Managed Router Service 24.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.2.5 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.3 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.4 Internet Sustained Bandwidth Ethernet Off-Net Transport Species 1.2.2.8.8 MPLS VSAT Service 1.2.2.4.2 Internet Sustained Bandwidth Ethernet Transport Service 2.2.4.2 Internet Flat Rate with Managed Router Service 2.2.4.2 Internet Flat Rate with Managed Router Service 2.2.4.2 Internet Flat Rate with Managed Router Service 3.2.4.2 Internet Flat Rate Service 3.2.4.2 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted VR/ACD 1.5.2.3 ISDN RRI Configurations 1.5.2.3.3 ISDN RRI Configurations 1.5.2.3.3 ISDN RRI Configurations 1.5.2.3.4 Standalo Conferencing Services 1.7/1/2015 The Administrative Expense Fee is being Imposed to recover a portion of Verzon's internal costs associated with implementing, administering, and complying with federal regulations and programs.										
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Service Type(Includes features)	Regulatory or Jurisdictional Entity(e.g., FCC, CPUC, BOE, IRS, etc)	Name of Tax, Fee or Surcharge	Description	Current Rate Percentage	URL identifying the current rate**	Effective Date	Purpose of Tax, Fee or Surcharge	Notes and Comments	State Exempt: Yes or No
1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 16.2.2.5 Long Distance Network Access Transport 16.2.5 Audio Conferencing Services 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 29.2.5.a Converged VoIP Service Features	CDTFA	California State E911 Surcharge	California State E911 Surcharge	\$0.30	https://www.cdtfa.ca.gov/taxes- and-fees/mts.htm	1/1/2020	Surcharge provides funding for Emergency Telephone Service (911) in California		Yes
1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 16.2.2.5 Long Distance Network Access Transport 16.2.5 Audio Conferencing Services 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 29.2.5.a Converged VoIP Service Features	CDTFA	California State 988 Surcharge	California State 988 Surcharge	\$0.08	https://www.cdtfa.ca.gov/taxes- and-fees/mts.htm	1/1/2023	Surcharge provides funding for Emergency Telephone Service (988) in California		Yes
All Services	IRS	Federal Excise Tax	Federal Excise Tax	3.00%	https://www.irs.gov/pub/irs- pdf/p510.pdf	3/1/2018	Federal Tax created in support of the Spanish- American War, is currently used for the support of the Federal General Fund.		Yes