| 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 DS0 Service and Features<br>1.1.2.5.3 ISDN PRI Configurations and Features<br>1.2.2.8.3 MPLS Port Access & Router<br>1.3.2.2.4 Standalone VoIP Handset Service Pkg<br>6.1 Hosted IVR/ACD<br>15.2.5.3.a ISDN PRI Configurations<br>17.2.4 Toll-Free Domestic Service Features<br>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 | $1.11 | https://www.cpuc.ca.gov/industries-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 DS0 Service and Features<br>1.1.2.5.3 ISDN PRI Configurations and Features<br>1.2.2.8.3 MPLS Port Access & Router<br>1.3.2.2.4 Standalone VoIP Handset Service Pkg<br>4.1 Sonet Ring Connectivity<br>4.2 Point-to-Point Sonet Connectivity<br>6.1 Hosted IVR/ACD<br>15.2.5.3.a ISDN PRI Configurations<br>17.2.4 Toll-Free Domestic Service Features<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>21.2.8.a Standalone VoIP Voice Mail Services<br>27.2.2 Contact Center General Features<br>27.2.3.7.1.a ACD Basic Agent Package Features<br>27.2.4.5.a IVR Services and Features<br>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/industries-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 |

| 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 DS0 Service and Features<br>1.1.2.5.3 ISDN PRI Configurations and Features<br>1.2.2.8 All MPLS Products<br>1.2.3.3 Converged VoIP Services Features<br>1.2.4.1 Audio Conferencing Service and Features<br>1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing<br>1.5.2 Toll Free Domestic, International and Network Access Transport<br>5.2.4.1 Internet Flat Rate Service<br>5.2.4.2 Internet Flat Rate with Managed Router Service<br>5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>15.2.3.3 Carrier DS1 Services and Features<br>15.2.5.3.a ISDN PRI Configurations<br>16.2.5 Audio Conferencing Services<br>17.2 Toll Free Domestic, International and Network Access Transport<br>20.2.9.1.a MPLS Port Transport Speeds<br>20.2.9.2.a MPLS Port and Access Bundled Transport Speeds<br>20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling<br>24.2.5.1.b Internet Flat Rate Service<br>24.2.5.2 Internet Flat Rate with Managed Router Service<br>25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>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-usf-management-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<br>1.2.3.3 Converged VoIP Service Feature<br>1.2.2.8.8 MPLS VSAT Service<br>20.2.9.2.a MPLS Port and Access Bundled Transport Speeds<br>20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>24.2.5.2.a Internet Flat Rate with Managed Router Service<br>29.2.5.a Converged VoIP Service Features | CDTFA | 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<br>1.3.2.4.5 Standalone VoIP Off-Net Long Distance<br>1.5.2 Toll-Free Domestic, International and Network Access Transport<br>4.1 Sonet Ring Connectivity<br>4.2 Point-to-Point Sonet Connectivity<br>6.1 Hosted IVR/ACD<br>15.2.3.3 Carrier DS1 Services and Features<br>15.2.5.3 ISDN PRI Configurations<br>16.2.5 Audio Conferencing Services<br>17.2 Toll Free Domestic, International and Network Access Transport<br>20.2.9.2.a MPLS Port and Access Bundled Transport Speeds<br>20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling - **to check**<br>29.2.5.a Converged VoIP Service Features | FCC | Property Tax Recovery Charge | Property Tax Recovery Charge<br>   Telecom<br>   VoIP | 13.00%<br>5.50% | https://www.verizon.com/business/service_guide/reg/m/property/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<br>1.3.2.4 Standalone VoIP Off-Net Long Distance<br>1.5.2 Toll-Free Domestic, International and Network Access Transport<br>4.1 Sonet Ring Connectivity<br>4.2 Point-to-Point Sonet Connectivity<br>5.2.4.1 Internet Flat Rate Service<br>5.2.4.2 Internet Flat Rate with Managed Router Service<br>5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>6.1 Hosted IVR/ACD<br>15.2.3.3 Carrier DS1 Services and Features<br>15.2.5.3 ISDN PRI Configurations<br>16.2.5 Audio Conferencing Services<br>17.2 Toll Free Domestic, International and Network Access Transport<br>20.2.9.1.a MPLS Port Transport Speeds<br>20.2.9.2.a MPLS Port and Access Bundled Transport Speeds<br>20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling<br>24.2.5.1.b Internet Flat Rate Service<br>24.2.5.2 Internet Flat Rate with Managed Router Service<br>25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>29.2.5.a Converged VoIP Service Features | FCC | CCRC | Carrier Cost Recovery Charge | 2.30% | https://www.verizon.com/business/service_guide/reg/m_ccrc.htm | 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. Federal Universal Service Fund (FUSF) applies. | | 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 |
|---|---|---|---|---|---|---|---|---|---|
| 1.2.2.8.8 MPLS VSAT Service<br>1.3.2.4 Standalone VoIP Off-Net Long Distance<br>1.5.2 Toll-Free Domestic, International and Network Access Transport<br>4.1 Sonet Ring Connectivity<br>4.2 Point-to-Point Sonet Connectivity<br>5.2.4.1 Internet Flat Rate Service<br>5.2.4.2 Internet Flat Rate with Managed Router Service<br>5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>6.1 Hosted IVR/ACD<br>15.2.3.3 Carrier DS1 Services and Features<br>15.2.5.3 ISDN PRI Configurations<br>16.2.5 Audio Conferencing Services<br>17.2 Toll Free Domestic, International and Network Access Transport<br>20.2.9.1.a MPLS Port Transport Speeds<br>20.2.9.2.a MPLS Port and Access Bundled Transport Speeds<br>20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling<br>24.2.5.1.b Internet Flat Rate Service<br>24.2.5.2 Internet Flat Rate with Managed Router Service<br>25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>29.2.5.a Converged VoIP Service Features | FCC | Carrier Annual Regulatory Charge | Carrier Annual Regulatory Charge | 0.75% | https://www.verizon.com/business/service_guide/reg/m_ccrc.htm | 12/1/2022 | This charge is being imposed to recover amounts incurred by Company for contributions to the FCC for the Federal Annual Regulatory Fee. Federal Universal Service Fund (FUSF) applies | | No |
| 1.2.2.8.7 MPLS Port, Access and Router Bundled Ethernet Off-Net Transport Speeds<br>1.2.2.8.8 MPLS VSAT Service<br>1.3.2.4 Standalone VoIP Off-Net Long Distance<br>1.5.2 Toll-Free Domestic, International and Network Access Transport<br>4.1 Sonet Ring Connectivity<br>4.2 Point-to-Point Sonet Connectivity<br>5.2.4.1 Internet Flat Rate Service<br>5.2.4.2 Internet Flat Rate with Managed Router Service<br>5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>6.1 Hosted IVR/ACD<br>15.2.3.3 Carrier DS1 Services and Features<br>15.2.5.3 ISDN PRI Configurations<br>16.2.5 Audio Conferencing Services<br>17.2 Toll Free Domestic, International and Network Access Transport<br>20.2.9.1.a MPLS Port Transport Speeds<br>20.2.9.2.a MPLS Port and Access Bundled Transport Speeds<br>20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds<br>21.2.5.4.a Standalone VoIP Handset Service Packages<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling<br>24.2.5.1.b Internet Flat Rate Service<br>24.2.5.2 Internet Flat Rate with Managed Router Service<br>25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service<br>29.2.5.a Converged VoIP Service Features | FCC | Administrative Expense Fee | Administrative Expense Fee | 0.38% | https://www.verizon.com/business/service_guide/reg/m_administrative_expense_fee.htm | 7/1/2015 | The Administrative Expense Fee is being imposed to recover a portion of Verizon's internal costs associated with implementing, administering, and complying with federal regulations and programs. | | 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 |
|---|---|---|---|---|---|---|---|---|---|
| 1.2.3.3 Converged VoIP Services Features<br>1.2.4.1 Audio Conferencing Service and Features<br>1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing<br>16.2.2.5 Long Distance Network Access Transport<br>16.2.5 Audio Conferencing Services<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling<br>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<br>1.2.4.1 Audio Conferencing Service and Features<br>1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing<br>16.2.2.5 Long Distance Network Access Transport<br>16.2.5 Audio Conferencing Services<br>21.2.6.a Standalone VoIP Service Features<br>21.2.7.4 Standalone International Off-Net Calling<br>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 |