



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 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	\$1.11	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	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 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	1.10%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/user-fee-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/user-fee-rates</a>	1/1/2025	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 VoIP Service Features 21.2.7.4 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	36.3%	<a href="https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support">https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support</a>	12/12/2024	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	CDTFA	State & Local Surcharges	California State & Local Sales Tax	7.25%	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm">https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm</a>	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

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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 - <b>to check</b> 29.2.5.a Converged VoIP Service Features	FCC	Property Tax Recovery Charge	Property Tax Recovery Charge Telecom VoIP	8.00% 5.50%	<a href="https://www.verizon.com/business/service_guide/reg/m/property/tax/recovery_charge.htm">https://www.verizon.com/business/service_guide/reg/m/property/tax/recovery_charge.htm</a>	12/1/2024	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 VoIP Service Features 21.2.7.4 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	CCRC	Carrier Cost Recovery Charge	3.45%	<a href="https://www.verizon.com/business/service_guide/reg/m_ccrc.htm">https://www.verizon.com/business/service_guide/reg/m_ccrc.htm</a>	9/1/2024	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	

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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 VoIP Service Features 21.2.7.4 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	Carrier Annual Regulatory Charge	Carrier Annual Regulatory Charge	0.75%	<a href="https://www.verizon.com/business/service_guide/reg/m_ccrc.htm">https://www.verizon.com/business/service_guide/reg/m_ccrc.htm</a>	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 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 VoIP Service Features 21.2.7.4 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	Administrative Expense Fee	Administrative Expense Fee	0.38%	<a href="https://www.verizon.com/business/service_guide/reg/m_administrative_expense_fee.htm">https://www.verizon.com/business/service_guide/reg/m_administrative_expense_fee.htm</a>	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	

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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	\$0.41	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm">https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm</a>	1/1/2025	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	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm">https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm</a>	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%	<a href="https://www.irs.gov/pub/irs-pdf/p510.pdf">https://www.irs.gov/pub/irs-pdf/p510.pdf</a>	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