



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
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	\$0.90	<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>	8/1/2025	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
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	1.80%	<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>	1/1/2026	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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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	37.6%	<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>	12/15/2025	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
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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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%	<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>	6/11/2025	The Purpose of the fee is to recover a portion of the property taxes Verizon pays to state and local jurisdictions.		No
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	3.18%	<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>	12/1/2025	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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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
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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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
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	\$0.05	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm">https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm</a>	1/1/2026	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