

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
<b>Subcategory 1.2</b>									
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180% of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
MULTI-PROTOCOL LABEL SWITCHING (MPLS) TRANSPORT SERVICES	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Sacramento Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES - EQUIPMENT	BOE	State Sales Tax	State of California Sales Tax	6.50% of equipment charges	<a href="#">State Sales Tax</a>	04/01/13	Revenue for the State of California. Government agencies impose and Integra collects taxes on behalf of state governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies by location		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES - EQUIPMENT	BOE	County Sales Tax	Various Counties in the State of California Sales Tax	1.00% of equipment charges	<a href="#">County Sales Tax</a>	04/01/13	Revenue for various Counties in the State of California. Government agencies impose and Integra collects taxes on behalf of County governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies by location		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES - EQUIPMENT	BOE	County District Tax	Various Counties in the State of California District Tax	0.50% of equipment charges	<a href="#">County District Tax</a>	04/01/13	Revenue for various Counties in the State of California. Government agencies impose and Integra collects taxes on behalf of County governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies		NO
CONVERGED VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the various Cities in the State of California. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
CONVERGED VOIP VOICE MAIL SERVICES	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
CONVERGED VOIP VOICE MAIL SERVICES	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
CONVERGED VOIP VOICE MAIL SERVICES	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
CONVERGED VOIP VOICE MAIL SERVICES	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
CONVERGED VOIP VOICE MAIL SERVICES	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
CONVERGED VOIP VOICE MAIL SERVICES	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
AUDIO CONFERENCEING	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
AUDIO CONFERENCEING	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
AUDIO CONFERENCEING	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
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AUDIO CONFERENCEING	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO

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AUDIO CONFERENCING	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
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AUDIO CONFERENCING	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
AUDIO CONFERENCING	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
AUDIO CONFERENCING	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
AUDIO CONFERENCING	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
AUDIO CONFERENCING	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
SESSION INITIATED PROTOCOL (SIP) TRUNKING	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
SESSION INITIATED PROTOCOL (SIP) TRUNKING	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
SESSION INITIATED PROTOCOL (SIP) TRUNKING	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No
SESSION INITIATED PROTOCOL (SIP) TRUNKING	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
SESSION INITIATED PROTOCOL (SIP) TRUNKING	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Extended Demarcation Wiring Services	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Extended Demarcation Wiring Services	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Extended Demarcation Wiring Services	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Extended Demarcation Wiring Services	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No
Extended Demarcation Wiring Services	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Extended Demarcation Wiring Services	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Extended Demarcation Wiring Services	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Services Related Hourly Support	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Services Related Hourly Support	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Services Related Hourly Support	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Services Related Hourly Support	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Services Related Hourly Support	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Services Related Hourly Support	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Services Related Hourly Support	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO

Subcategory 1.3									
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180% of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES - EQUIPMENT	BOE	State Sales Tax	State of California Sales Tax	6.50% of equipment charges	<a href="#">State Sales Tax</a>	04/01/13	Revenue for the State of California. Government agencies impose and Integra collects taxes on behalf of state governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies by location		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES - EQUIPMENT	BOE	County Sales Tax	Government agencies impose and Integra collects taxes on behalf of County governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies by location	1.00% of equipment charges	<a href="#">County Sales Tax</a>	04/01/13	Revenue for various Counties in the State of California. Government agencies impose and Integra collects taxes on behalf of County governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies by location		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES - EQUIPMENT	BOE	County District Tax	Government agencies impose and Integra collects taxes on behalf of County governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies by location	0.50% of equipment charges	<a href="#">County District Tax</a>	04/01/13	Revenue for various Counties in the State of California. Government agencies impose and Integra collects taxes on behalf of County governments from purchasers of services and products. Products which are subject to tax and the amount of the tax varies		NO
STANDALONE VOICE OVER INTERNET PROTOCOL (VOIP) SERVICES	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the various Cities in the State of California. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
STANDALONE VOIP VOICE MAIL SERVICES	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
STANDALONE VOIP VOICE MAIL SERVICES	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
STANDALONE VOIP VOICE MAIL SERVICES	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
STANDALONE VOIP VOICE MAIL SERVICES	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
STANDALONE VOIP VOICE MAIL SERVICES	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
STANDALONE VOIP VOICE MAIL SERVICES	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
AUDIO CONFERENCING	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
AUDIO CONFERENCING	IRS	Federal Excise Tax	Federal Excise Tax	3% of monthly charges	<a href="#">Federal Excise Tax</a>	04/01/13	Revenue for the Federal Government. Government agency require telecommunication providers to collect a 3% tax on local services.		YES
AUDIO CONFERENCING	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
AUDIO CONFERENCING	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
AUDIO CONFERENCING	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
AUDIO CONFERENCING	CPUC	State California High Cost Fund Surcharge	State of California High Cost Fund Surcharge B	0.00 % of monthly charges	<a href="#">State CA High Cost Fund Surcharge B</a>	02/01/14	The California High Cost Fund-B (CHCF-B) was implemented in accordance with Public Utilities Code § 739.3. It provides subsidies to carriers of last resort (COLRs) for providing basic local telephone service to residential customers in high-cost areas that are currently served by Pacific Bell Telephone Company dba AT&T California, Verizon California Inc., Citizens Telecommunications Company of California dba Frontier Communications of California, and Cox Communications. The purpose of the subsidies is to keep basic telephone service affordable and to meet the Commission's universal service goal.		NO
AUDIO CONFERENCING	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
AUDIO CONFERENCING	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
AUDIO CONFERENCING	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
AUDIO CONFERENCING	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
AUDIO CONFERENCING	BOE	State E911	State of California E911	0.75% of monthly charges	<a href="#">State E911</a>	01/01/14	The sole purpose of this act is to ensure that all forms of telephonic quality communications that connect to the "911" emergency system contribute to the customer Emergency Telephone Number Account and that this act may not be used by a court or administrative body for any purpose other than to interpret and apply this part. This charge is imposed by local governments to help pay for emergency services such as fire and rescue. GENERAL INFORMATION The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the customer the amount of the surcharge.		YES
AUDIO CONFERENCING	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Extended Demarcation Wiring Services	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Extended Demarcation Wiring Services	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Extended Demarcation Wiring Services	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Extended Demarcation Wiring Services	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No
Extended Demarcation Wiring Services	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Extended Demarcation Wiring Services	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Extended Demarcation Wiring Services	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Services Related Hourly Support	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Services Related Hourly Support	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Services Related Hourly Support	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Services Related Hourly Support	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No
Services Related Hourly Support	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Services Related Hourly Support	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Services Related Hourly Support	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO

**Category 3**

MAE Services and Features	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
MAE Services and Features	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
MAE Services and Features	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Sacramento Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Unsolicited EP-LAN MAE Services and Features	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
Unsolicited EP-LAN MAE Services and Features	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
Unsolicited EP-LAN MAE Services and Features	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the various Cities in the State of California. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Extended Demarcation Wiring Services	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Extended Demarcation Wiring Services	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Extended Demarcation Wiring Services	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Extended Demarcation Wiring Services	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Extended Demarcation Wiring Services	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Extended Demarcation Wiring Services	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Extended Demarcation Wiring Services	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Services Related Hourly Support	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.180 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	02/01/14	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Services Related Hourly Support	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Services Related Hourly Support	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164 % of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Services Related Hourly Support	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		No
Services Related Hourly Support	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Services Related Hourly Support	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Services Related Hourly Support	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
<b>Subcategory 4.1</b>									
SONET Dedicated Ring Services (SDRS) Service and Features	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
SONET Dedicated Ring Services (SDRS) Service and Features	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
SONET Dedicated Ring Services (SDRS) Service and Features	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the various Cities in the State of California. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Extended Demarcation Wiring Services	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Extended Demarcation Wiring Services	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Extended Demarcation Wiring Services	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Extended Demarcation Wiring Services	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Extended Demarcation Wiring Services	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Extended Demarcation Wiring Services	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Extended Demarcation Wiring Services	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the various Cities in the State of California. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Services Related Hourly Support	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Services Related Hourly Support	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Services Related Hourly Support	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Services Related Hourly Support	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
Services Related Hourly Support	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Services Related Hourly Support	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Services Related Hourly Support	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
<b>Subcategory 4.2</b>									
SONET Point-to-Point Services (SPPS) Services and Features	FCC	Federal FCC Regulatory Fee	Federal FCC Regulatory Fee	0.347% of monthly charges	<a href="#">Federal FCC Regulatory Fee</a>	8/12/2013	Revenue for the Federal Government. Annual regulatory fees are mandated by Congress, pursuant to Section 9 of the Communications Act of 1934, as amended. Section 9 requires the Commission to collect regulatory fees to recover the regulatory costs associated with the its enforcement, policy and rulemaking, user information, and international activities		NO
SONET Point-to-Point Services (SPPS) Services and Features	FCC	Federal Universal Fund Surcharge	Federal Universal Fund Surcharge	16.6% of monthly charges	<a href="#">Federal Universal Fund Surcharge</a>	03/12/14	The Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low-incomes. Universal Service Fund surcharges support the provision of affordable telecommunications services to rural, isolated, and high-cost areas; low-income residential subscribers; schools and libraries; and rural health care programs. All communications companies (including local, long distance, cellular, and paging providers) must contribute to the Federal Universal Service Fund; and several states also have Universal Service programs funded by rate-payers.		NO
SONET Point-to-Point Services (SPPS) Services and Features	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the various Cities in the State of California. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Extended Demarcation Wiring Services	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Extended Demarcation Wiring Services	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Extended Demarcation Wiring Services	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Extended Demarcation Wiring Services	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Extended Demarcation Wiring Services	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Extended Demarcation Wiring Services	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Extended Demarcation Wiring Services	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Services Related Hourly Support	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Services Related Hourly Support	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Services Related Hourly Support	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Services Related Hourly Support	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
Services Related Hourly Support	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components; a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Services Related Hourly Support	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate



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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Services Related Hourly Support	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO

Category 5									
Taxes do not apply to Internet Flat Rate Service (INFRA)									N/A
Taxes do not apply to Internet Flat Rate with Managed Router Service (INFRA M)									N/A
Taxes do not apply to Internet Sustained Bandwidth Ethernet Transport Service (InSBET)									N/A
Taxes do not apply to Internet Sustained Bandwidth Ethernet Port Service (InSBEP) Minimum Bandwidth Commitment and Incremental Usage Charge for InSBET 100-Base-TX 2 Mbps through 1000-Base-SX\LX 1000 Mbps Ethernet Transport (NOT to be provisioned with InSBET 10G-Base-LSR 10G Ethernet Transport)									N/A

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
<p><b>Taxes do not apply to</b> Internet Sustained Bandwidth Ethernet Port Service (InSBEP) Minimum Bandwidth Commitment and Incremental Usage Charge for InSBET 10G-Base-LSR 10,000 Mbps (to be provisioned with InSBET 10G Base-LSR 10,000 Mbps Ethernet Transport)</p>									N/A
<p><b>Taxes do not apply to</b> Internet Sustained Bandwidth Ethernet Port with Managed Router Service (InSBEPM) Minimum Bandwidth Commitment and Incremental Usage Charge for InSBET 100-Base-TX 2 Mbps through 1000 Mbps Ethernet Transport (NOT to be provisioned with InSBET 10G Ethernet Transport)</p>									N/A
<p><b>Taxes do not apply to</b> InSBEPM Minimum Bandwidth Commitment and Incremental Usage Charge 10G (to be provisioned with InSBET 10G Ethernet Transport)</p>									N/A
<p><b>Taxes do not apply to</b> Additional Unsolicited Internet Services</p>									N/A

\*\* Regulatory or Jurisdictional Entity URL that indicates current rate

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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Extended Demarcation Wiring Services	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		NO
Extended Demarcation Wiring Services	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Extended Demarcation Wiring Services	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Extended Demarcation Wiring Services	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
Extended Demarcation Wiring Services	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Extended Demarcation Wiring Services	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Extended Demarcation Wiring Services	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO
Services Related Hourly Support	CPUC	State California High Cost Fund A	State of California High Cost Fund A	0.40 % of monthly charges	<a href="#">State CA High Cost Fund A</a>	04/01/13	The California High Cost Fund-A (CHCF-A) was implemented in accordance with Public Utilities Code § 739.3. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between rural and metropolitan areas		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 the Tax, Fee or Surcharge	Note and Comments	State Exempt: Yes or No
Services Related Hourly Support	CPUC	State California Teleconnect Fund	State of California Teleconnect Fund	0.59 % of monthly charges	<a href="#">State CA Teleconnect Fund</a>	02/01/14	The CTF program provides a 50% discount on select communications services to schools, libraries, hospitals and other non-profit organizations. The program was established by Decision 96-10-066 on October 25, 1996. In this decision, the California Public Utilities Commission reaffirmed its commitment to universal service, and created the CTF program in accordance with state and federal directives. The program is funded through a surcharge on all customers that purchase intrastate telecommunications services		NO
Services Related Hourly Support	CPUC	State Advanced Service Fund	State of California Advanced Service Fund	0.164% of monthly charges	<a href="#">State Advanced Service Fund</a>	02/01/14	Revenue for the State Government. The Commission authorized the California Advanced Services Fund (CASF) on December 20, 2007, by adopting D.07-12-054 in accordance with Public Utilities (P.U.) Code § 701. The CASF provides grants to "telephone corporations" as defined under P.U. Code § 234 to bridge the "digital divide" in unserved and underserved areas in the state. With an initial funding of \$100 million, the CASF supports projects that will a) provide broadband services to areas currently without broadband access and b) build out facilities in underserved areas, if funds are still available.		NO
Services Related Hourly Support	CPUC	State P.U.C Fee	State of California P.U.C User Fee	0.18% of monthly charges	<a href="#">State of CA PUC Fee</a>	07/01/07	Commission determines annually the appropriate CPUC fee to be paid by the telecommunications carriers. This fee is based on the telecommunications carrier's gross intrastate revenue excluding inter-carrier sales, equipment sales and directory advertising. The purpose of this fee is to finance the Commission's annual operating budget.		NO
Services Related Hourly Support	CPUC	State Telecom Relay Service	State of California Relay Service	0.20% of monthly charges	<a href="#">State Telecom Relay Service</a>	04/01/13	The CPUC, in compliance with Public Utilities Code § 2881, implemented a program to provide telecommunications devices to deaf or hearing impaired consumers. This program, now called the Deaf and Disabled Telecommunications Program (DDTP), has two components: a dual party relay systems known as California Relay Service (CRS) and a specialized equipment program known as California Telephone Access Program (CTAP). Subsequent legislation expanded DDTP to serve California individuals with hearing, vision, speech, cognitive and mobility disabilities.		NO
Services Related Hourly Support	CPUC	State Universal Lifeline Telephone Charge	State of California Universal Lifeline Telephone Charge	1.15% of monthly charges	<a href="#">State Universal Lifeline Telephone Charge</a>	04/01/13	California LifeLine provides discounted basic telephone (landline) services to eligible California households.		NO
Services Related Hourly Support	Municipalities throughout California i.e. City of Sacramento	Local Utility Users Tax	Varies by Locality Utility Users Tax	Differs by Locality	<a href="#">Local Utility Users Tax</a>	04/01/13	Revenue for the City of Sacramento. Utility User Taxes (UUT) are assessed against customers of gas, electric, and cable television utility providers at the rate of 7.5% of utility charges, and communications services providers at the rate of 7.0% of communications charges.		NO