



Service Type(Includes features)	Regulatory or Jurisdictional Entity(e.g., FCC, CPUC, BOE, IRS, etc)	Name of Tax, Fee or Surcharge	Description	Current Rate Percentage	URL identifying the current rate**	Effective Date	Purpose of Tax, Fee or Surcharge	Notes and Comments	State Exempt: Yes or No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connetivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA High Cost Fund A Service Charge	CA High Cost Fund A Service Charge	0.700%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	12/1/2020	To recover Verizon's contribution into The California High Cost Fund A. It provides a source of supplemental revenues to 14 small local exchange	Other, City, County and Local Jurisdictions may apply.	No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CHCF-B	CA High Cost Fund B Service Charge	0.00%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	1/1/2018	To recover Verizon's contribution into The California High Cost Fund A. 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	Other, City, County and Local Jurisdictions may apply.	No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA Advanced Services Fund	CA Advanced Services Fund	1.019%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	12/1/2020	To recover Verizon's contribution into The California Advanced Services Fund (CASF). The CASF provides grants to "telephone corporations"	Other, City, County and Local Jurisdictions may apply.	No

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1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA Universal Lifeline Tel Serv Surcharge	CA Universal Lifeline Tel Service Surcharge	4.750%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	2/26/2019	To recover Verizon's contribution into the California Lifeline Fund. California LifeLine provides discounted basic telephone (landline) services to eligible California households.	Other, City, County and Local Jurisdictions may apply.	No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA Teleconnect Fund	CA Teleconnect Fund	0.780%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	2/26/2019	To recover Verizon's contribution into the California Teleconnect Fund. The California Teleconnect Fund provides discounted rates for a family of telecommunications services for schools and libraries, government-owned health care providers and qualifying community based organizations.	Other, City, County and Local Jurisdictions may apply.	No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA Relay Service and Common Devices Fund	Deaf & Disabled Telecommunications Program	1.11%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates</a>	2/2/2022	To recover Verizon's contribution into the California Relay Service Fund. The California Relay Service (CRS) is a dual-party relay system, using third-party intervention, to connect individuals who are deaf or hearing-impaired with hearing	Other, City, County and Local Jurisdictions may apply.	No

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1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages	CPUC	CA PUC Tax	Surcharge to Fund California Public Utilities Commission Reimbursement Fee	0.52%	<a href="https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/user-fee-rates">https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/user-fee-rates</a>	10/1/2020	The purpose of this fee is to finance the Commission's annual operating budget.	Other, City, County and Local Jurisdictions may apply.	No
1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8 All MPLS Products 1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 1.5.2 Toll Free Domestic, International and Network Access Transport 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 15.2.2.3.a Carrier DSO Services and Features 15.2.5.3.a ISN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.a Converged VoIP Service Features	FCC	FUSF	Federal Universal Service Fee	32.6%	<a href="https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support">https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support</a>	1/1/2023	To recover Verizon's Contribution into the Federal Universal Service fund. The Federal Universal Service Fund provides subsidies to schools, libraries, rural health care clinics and hospitals; provides subsidies in high cost rural areas and subsidizes low income customers		No

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1.2.2.8.3 MPLS Port Access & Router 1.2.3.3 Converged VoIP Service Features 1.2.2.8.8 MPLS VSAT Service 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 29.2.5.a Converged VoIP Service Features	CDTFA	State & Local Surcharges	California State & Local Sales Tax	7.25%	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm">https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm</a>	1/1/2018	Purpose of the service tax, fee, surcharge or surcredit: Various. Sales tax revenues are deposited into the state's General Fund, County & City Fund, Local Revenue Funds, Local Police Funds, etc.	Other, City, County and Local Jurisdictions may apply.	No
1.2.4.1 Audio Conferencing Service and Features 1.3.2.4.5 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.7.4 Standalone International Off-Net Calling	FCC	Property Tax Recovery Charge	Property Tax Recovery Charge	5.50%	<a href="https://www.verizon.com/business/service_guide/reg/m/property/tax/recovery_charge.htm">https://www.verizon.com/business/service_guide/reg/m/property/tax/recovery_charge.htm</a>	7/1/2010	The Purpose of the fee is to recover a portion of the property taxes Verizon pays to state and local jurisdictions.		No
1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service	FCC	CCRC	Carrier Cost Recovery Charge	2.84%	<a href="https://www.verizon.com/business/service_guide/reg/m/ccrc.htm">https://www.verizon.com/business/service_guide/reg/m/ccrc.htm</a>	12/1/2022	This charge is being imposed to recover amounts incurred by Company for regulatory costs and for telecommunications services for the speech and hearing-impaired and local number portability. Federal Universal Service Fund (FUSF) applies.		No

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1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service	FCC	Carrier Annual Regulatory Charge	Carrier Annual Regulatory Charge	0.75%	<a href="https://www.verizon.com/business/service_guide/reg/m_ccrc.htm">https://www.verizon.com/business/service_guide/reg/m_ccrc.htm</a>	12/1/2022	This charge is being imposed to recover amounts incurred by Company for contributions to the FCC for the Federal Annual Regulatory Fee. Federal Universal Service Fund (FUSF) applies		No
1.2.2.8.7 MPLS Port, Access and Router Bundled Ethernet Off-Net Transport Speeds 1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service	FCC	Administrative Expense Fee	Administrative Expense Fee	0.38%	<a href="https://www.verizon.com/business/service_guide/reg/m_administrative_expense_fee.htm">https://www.verizon.com/business/service_guide/reg/m_administrative_expense_fee.htm</a>	7/1/2015	The Administrative Expense Fee is being imposed to recover a portion of Verizon's internal costs associated with implementing, administering, and complying with federal regulations and programs.		No

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1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 16.2.2.5 Long Distance Network Access Transport 16.2.5 Audio Conferencing Services 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 29.2.5.a Converged VoIP Service Features	CDTFA	California State E911 Surcharge	California State E911 Surcharge	\$0.30	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm">https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm</a>	1/1/2020	Surcharge provides funding for Emergency Telephone Service (911) in California		Yes
1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 16.2.2.5 Long Distance Network Access Transport 16.2.5 Audio Conferencing Services 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 29.2.5.a Converged VoIP Service Features	CDTFA	California State 988 Surcharge	California State 988 Surcharge	\$0.08	<a href="https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm">https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm</a>	1/1/2023	Surcharge provides funding for Emergency Telephone Service (988) in California		Yes
All Services	IRS	Federal Excise Tax	Federal Excise Tax	3.00%	<a href="https://www.irs.gov/pub/irs-pdf/p510.pdf">https://www.irs.gov/pub/irs-pdf/p510.pdf</a>	3/1/2018	Federal Tax created in support of the Spanish-American War, is currently used for the support of the Federal General Fund.		Yes