



# **AvaTax for Communications Telecom Mapping Guidelines**

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## 1. Overview

### 1.1 Introduction

AvaTax for Communications (AFC) uses a system of numbers to represent the Transaction Types and Service Types for the service you wish to tax. Passing valid combinations of transaction service type pairs provides AFC part of the information necessary to produce the appropriate taxes for a specific jurisdiction.

### 1.2 Valid Pairings

In order to receive accurate taxes it is necessary to select a valid transaction service type pair that matches the service you are providing. As an aid to selecting the proper transaction service type pairs, the table lists the valid pairs and provides a primary usage description for each one. AFC will not return accurate taxation if improper transaction service type pairs are selected.

### 1.3 Tax Types

AFC will calculate taxes for the jurisdiction for the transaction service type pair entered. You can find a description of all the current tax types returned by AFC in the following pages.

## 2. Transaction and Service Types in Valid Pairing

| Trans Type | Svc Type | Name                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                       | Interface |
|------------|----------|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 0          | 0        | No Tax/No Tax                   | Usage of this mapping combination will ensure that no federal, state or local taxes are returned.                                                                                                                                                                                                                                                                                                                                 | Telecom   |
| 1          | 1        | Interstate/Toll                 | Interstate toll calls, MRC (monthly recurring charges), and other related service-type charges and features. (Call originates and terminates in different states.)                                                                                                                                                                                                                                                                | Telecom   |
| 1          | 2        | Interstate/Toll-Free            | Interstate and international toll-free calls, MRCs, and other related service type charges and features. (Same as Interstate Toll call above, however the owner of the toll-free number pays all the applicable long distance charges.)                                                                                                                                                                                           | Telecom   |
| 1          | 3        | Interstate/WATS                 | Interstate and international WATS service charge, MRC, and other related service type charges and features. (Same as Interstate Toll call above, but often sold as a set-pricing scheme for a designated long distance calling area.)                                                                                                                                                                                             | Telecom   |
| 1          | 4        | Interstate/Private Line         | Interstate or international private line service charge, MRC, and other related service type charges and features. (Charges are for a service in which the service originates at the customer's premises and connects only to a designated termination location. No switching or access to other third party lines. The private line will cross over a state or country border.)                                                  | Telecom   |
| 1          | 12       | Interstate/International Toll   | International calls that originate in the US, terminate outside the US, and are billed to a US address.                                                                                                                                                                                                                                                                                                                           | Telecom   |
| 1          | 14       | Interstate/Late Charge          | Late charge imposed on customers of interstate or international LD services.                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 1          | 16       | Interstate/900                  | Interstate or international 900 service charge, MRC, and other related service type charges and features. (Same as Interstate Toll call above, but the caller of the 900 number pays for the applicable long distance charges.)                                                                                                                                                                                                   | Telecom   |
| 1          | 27       | Interstate/Data                 | Interstate or international data service charge, MRC, and other related service type charges and features. (This combination is appropriate for transmissions that carry data exclusively. Use Private Line if any component is voice. This is a recommended mapping for data transmissions carried over DSL, ATM, T-1, frame relay lines and other non-voice services. This is not for Internet Access provided over DSL lines.) | Telecom   |
| 1          | 54       | Interstate/Directory Assistance | Charges for Directory Assistance calls that cross state boundaries.                                                                                                                                                                                                                                                                                                                                                               | Telecom   |
| 1          | 562      | Interstate/Local Loop           | Local loop charge that is not part of a local exchange service and is sold in conjunction with an interstate private line.                                                                                                                                                                                                                                                                                                        | Telecom   |
| 1          | 635      | Interstate/Toll Free Number     | Monthly recurring charge for access to a toll free number. This represents the interstate portion.                                                                                                                                                                                                                                                                                                                                | Telecom   |

| Trans Type | Svc Type | Name                               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Interface |
|------------|----------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 2          | 1        | Intrastate/Toll                    | Intrastate toll call, MRCs, and other related service types charges and features. (Call originates and terminates within the same state.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Telecom   |
| 2          | 2        | Intrastate/Toll-Free               | Intrastate toll-free calls, MRC, and other related service type charges and features. (Same as Intrastate Toll call above, however the owner of the toll-free number pays all the applicable long distance charges.)                                                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 2          | 3        | Intrastate/WATS                    | Intrastate WATS service charge, MRC, and other related service type charges and features. (Same as Intrastate Toll call above, but often sold as a set-pricing scheme for a designated long distance calling area.)                                                                                                                                                                                                                                                                                                                                                                                       | Telecom   |
| 2          | 4        | Intrastate/Private Line            | Intrastate private line service charge, MRC, and other related service type charges and features. (Charges are for a service in which the service originates at the customer's premises and connects only to a designated termination location. No switching or access to other third party lines. The private line will be entirely within a state and not cross a state border.)                                                                                                                                                                                                                        | Telecom   |
| 2          | 5        | Intrastate/Local Exchange          | The basic flat rate for intrastate local exchange service. This transaction/service types will include any applicable long distance access line charges, or other local service-related fees and charges. (Does not include local feature charges.)                                                                                                                                                                                                                                                                                                                                                       | Telecom   |
| 2          | 14       | Intrastate/Late Charge             | Late charge imposed on customers of intrastate LD services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Telecom   |
| 2          | 16       | Intrastate/900                     | Intrastate 900 service charge, MRC, and other related service type charges and features. (Same as Intrastate Toll call above, but the caller of the 900 number pays for the applicable long distance charges.)                                                                                                                                                                                                                                                                                                                                                                                            | Telecom   |
| 2          | 27       | Intrastate/Data                    | Intrastate data service charge, MRC, and other related service type charges and features. (This combination is appropriate for transmissions that carry data exclusively. Use Private Line if any component is voice. This is a recommended mapping for data transmissions carried over DSL, ATM, T-1, frame relay lines and other non-voice services. This is not for Internet Access provided over DSL lines.)                                                                                                                                                                                          | Telecom   |
| 2          | 54       | Intrastate/Directory Assistance    | Charges for Directory Assistance calls that are contained wholly in one state.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Telecom   |
| 2          | 630      | Intrastate/Private Line (10% Rule) | Intrastate private line service charge, MRC, and other related service type charges and features. (Charges are for a service in which the service originates at the customer's premises and connects only to a designated termination location. The private line will be entirely within a state and not cross a state border.) Traffic on this type of line is considered mixed use and interstate traffic exceeds 10 percent; thus the revenues are treated as interstate for Universal Service contribution purposes.                                                                                  | Telecom   |
| 2          | 631      | Intrastate/Data (10% Rule)         | Intrastate data service charge, MRC, and other related service type charges and features. (This combination is appropriate for transmissions that carry data exclusively. Use Private Line if any component is voice. This is a recommended mapping for data transmissions carried over DSL, ATM, T-1, frame relay lines and other non-voice services. This is not for Internet Access provided over DSL lines.) Traffic on this type of line is considered mixed use and interstate traffic exceeds 10 percent; thus the revenues are treated as interstate for Universal Service contribution purposes. | Telecom   |

| Trans Type | Svc Type | Name                               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                          | Interface |
|------------|----------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 2          | 635      | Intrastate/Toll Free Number        | Monthly recurring charge for access to a toll free number. This represents the intrastate portion.                                                                                                                                                                                                                                                                                                                                                   | Telecom   |
| 3          | 6        | Other/Access Charge                | Access for a service that is not already defined as a transaction/service type. Catch-all local access charge category.                                                                                                                                                                                                                                                                                                                              | Telecom   |
|            |          | Other/Local Loop                   | Local loop charge that is not part of a local exchange service and does not fall within any other transaction/service type category. (Local exchange providers who are billing local loop charges for local exchange services should map this charge under transaction/service type 07-05 [Local Local Exchange].)                                                                                                                                   | Telecom   |
| 3          | 9        | Other/Directory Ads                | Directory advertisement charges.                                                                                                                                                                                                                                                                                                                                                                                                                     | Telecom   |
| 3          | 14       | Other/Late Charge                  | Category for late charges that were originally taxed using one of the "Other" (03) transaction categories.                                                                                                                                                                                                                                                                                                                                           | Telecom   |
| 3          | 34       | Other/Conference Bridge            | Charges for connecting conference participants utilizing a conferencing bridge including dial in or dial out service. This transaction should be used when transactions are interstate or cannot be separated from intrastate services.                                                                                                                                                                                                              | Telecom   |
| 3          | 37       | Other/Equipment Rental             | Charges for Rental of Equipment.                                                                                                                                                                                                                                                                                                                                                                                                                     | Telecom   |
| 3          | 38       | Other/Wire Maintenance Plan        | Monthly recurring charges for inside wiring maintenance between customer phone and the local carrier's demarc box.                                                                                                                                                                                                                                                                                                                                   | Telecom   |
| 3          | 46       | Other/PICC                         | This combination should be used for the charge assessed by either a LEC or LD company for maintaining record of an end user's choice of LD carrier.                                                                                                                                                                                                                                                                                                  | Telecom   |
| 3          | 47       | Other/No Pick PICC                 | This combination should be used for the charge assessed by a LEC for maintaining record that end users choose not to declare an LD carrier. This combination will only return the necessary State Taxes. It is important to distinguish this transaction from 03/46 because No Pick PICC's are not subject to FUSF.                                                                                                                                  | Telecom   |
| 3          | 57       | Other/Data Processing              | Charge for the manipulation of user's data. This is not to be confused with the transmission of data.                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 3          | 96       | Other/No Pick PICC Bundle          | This combination should be used for the charge assessed by a LEC for maintaining record that end users choose not to declare an LD carrier. This combination will only return the necessary State Taxes. It is important to distinguish this transaction from 03/97 because No Pick PICC's are not subject to FUSF. This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET. | Telecom   |
| 3          | 97       | Other/PICC Bundle                  | This combination should be used for the charge assessed by either a LEC or LD company for maintaining record of an end users choice of LD carrier. It will return the proper Federal taxes, such as USF, in addition to necessary State Taxes, such as Sales Tax. This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET                                                    | Telecom   |
| 3          | 570      | Other/Directory Listing            | Directory listing charges.                                                                                                                                                                                                                                                                                                                                                                                                                           | Telecom   |
| 3          | 575      | Other/Conference Bridge-Intrastate | Charges for connecting intrastate conference participants utilizing a conferencing bridge. This transaction should be used when intrastate services do not include dial in or dial out services.                                                                                                                                                                                                                                                     | Telecom   |

| Trans Type | Svc Type | Name                                              | Description                                                                                                                                                                                                                                  | Interface |
|------------|----------|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 3          | 576      | Other/Conference Bridge-Intrastate w Dial In      | Per-minute and per-participant charges for dial-in service provided in conjunction with connecting conference participants utilizing a conferencing bridge when all participants are located within one state.                               | Telecom   |
| 3          | 589      | Other/Conference Bridge-Interstate                | Charges for connecting interstate conference participants utilizing a conferencing bridge. This transaction should be used when interstate services do not include dial in or dial out services.                                             | Telecom   |
| 3          | 593      | Other/Info Svcs-Private Physical Trans            | A service providing information to private customers by physical means such as paper.                                                                                                                                                        | Telecom   |
| 3          | 594      | Other/Info Svcs-Private Electronic Trans          | A service providing information to private customers by electronic means.                                                                                                                                                                    | Telecom   |
| 3          | 597      | Other/Info Svcs-Public Electronic Trans           | A service providing the passive receipt of information other than financial account or securities trading data to the public by electronic means.                                                                                            | Telecom   |
| 3          | 598      | Other/Info Svcs-Public Physical Trans             | A service providing information to the public by physical means such as paper.                                                                                                                                                               | Telecom   |
| 3          | 599      | Other/E-mail Hosting Service                      | A service providing e-mail hosting to customers.                                                                                                                                                                                             | Telecom   |
| 3          | 600      | Other/Real Property Rental                        | Rental of Real Property space.                                                                                                                                                                                                               | Telecom   |
| 3          | 602      | Other/Services-Professional                       | A service rendered for a fee in one of the learned professions.                                                                                                                                                                              | Telecom   |
| 3          | 603      | Other/Online Services                             | Access to a computer through a remote terminal that allows retrieval of stored data created by the service provider.                                                                                                                         | Telecom   |
| 3          | 608      | Other/Conference Bridge Interstate w Dial In      | Per-minute and per-participant charges for dial in service provided in conjunction with connecting conference participants utilizing a conferencing bridge when all participants are located in different states.                            | Telecom   |
| 3          | 614      | Other/Telecom Equipment Rental                    | Charge for renting telecommunications equipment.                                                                                                                                                                                             | Telecom   |
| 3          | 632      | Other/Service Contracts                           | An optional contract to cover repairs including parts and labor. This type of service contract is sold at the same time the product being covered by the service contract is sold.                                                           | Telecom   |
| 3          | 638      | Other/Security Monitoring Services                | A fee paid for the service of monitoring the security of real or tangible personal property.                                                                                                                                                 | Telecom   |
| 3          | 639      | Other/Streaming Internet Video                    | The purchase of video via the internet. The purchaser does not retain possession of the video.                                                                                                                                               | Telecom   |
| 3          | 644      | Other/Info Svcs-Pub Elec Trans (Fin & Securities) | A service providing the passive receipt of financial account or securities trading data on to the public by electronic means.                                                                                                                | Telecom   |
| 4          | 7        | Non-recurring/Service                             | One-time charge for the actual provisioning of manual service to a phone system or account. All manual repair services should fall into this category. (This designation should not be used for administrative fees or service change fees.) | Telecom   |



| Trans Type | Svc Type | Name                      | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Interface |
|------------|----------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 4          | 8        | Non-recurring/Install     | One-time charge for the installation, administration, modification, or termination of a telecommunication service account or service. (Use for install fee, change order fees, add-service fees, and termination account/service fees. Not for repair/service fees.)                                                                                                                                                                                                                                                                                                                                                                         | Telecom   |
| 4          | 11       | Non-recurring/Activation  | One-time charge for the activation of a local exchange service account. (mutually exclusive of the other local charges.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Telecom   |
| 4          | 14       | Non-recurring/Late Charge | Category for late charges that were originally taxed using one of the "Non-Recurring" (04) transaction categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Telecom   |
| 5          | 6        | Internet/Access Charge    | Charges for internet access services, MRC, and other related service type charges and features. (Both per-minute and flat fee amounts for internet access services will be mapped to this transaction/service type.)                                                                                                                                                                                                                                                                                                                                                                                                                         | Telecom   |
| 5          | 7        | Internet/Service          | One-time charge for manual, physical service to an internet system or account, such as a truck roll to the customer premise. All manual repair services should fall into this category. This designation should not be used for administrative fees or service change fees.                                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 5          | 8        | Internet/Install          | One-time charge for the installation, administration, modification, or termination of an internet service account or service. This should be used for install fee, change order fees, add-service fees, and termination account/service fees, but not for repair/service fees.)                                                                                                                                                                                                                                                                                                                                                              | Telecom   |
| 5          | 10       | Internet/Usage            | Used for internet access sales that are not a monthly recurring charge, but are sold to customers on a per usage basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 5          | 11       | Internet/Activation       | One-time charge for the activation of an internet service account. It is mutually exclusive of the other internet charges.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Telecom   |
| 5          | 29       | Internet/Web Hosting      | Charges for internet web hosting, MRC, and other related service type charges and features.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 5          | 58       | Internet/Access Line      | A telecommunications line purchased, used, or sold by a provider of Internet access to provide Internet access as long as the charges are distinguishable from other uses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Telecom   |
| 6          | 6        | Paging/Access Charge      | Basic monthly flat-rate charges for paging services. (Mutually exclusive of the other paging charges.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Telecom   |
| 6          | 10       | Paging/Usage              | Paging charges for usage. Charges are in addition to any services covered in the monthly access charge. (Mutually exclusive of the other paging charges.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Telecom   |
| 6          | 11       | Paging/Activation         | One-time charges for activating a paging account. (Mutually exclusive of the other paging charges.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Telecom   |
| 6          | 13       | Paging/Equipment Repair   | Charges for paging equipment repair and service. (Mutually exclusive of the other paging charges.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Telecom   |
| 7          | 4        | Local/Private Line        | Local private line service charge, MRC, and other related service type charges and features. (Charges are for a service in which the service originates at the customer's premises and connects only to a designated termination location. No switching or access to other third party lines. The private line will originate and terminate entirely within a single city. If the private line is charged on a basis of time and distance per call or used to make tolls calls outside of the local calling areas for a set periodic/flat fee charge, then the private line should be mapped as a toll, toll free, or WATS type of service.) | Telecom   |

| Trans Type | Svc Type | Name                              | Description                                                                                                                                                                                                                                                                                                                                                                                                                         | Interface |
|------------|----------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7          | 5        | Local/Local Exchange Services     | Charges for monthly recurring charge, usage, local loop, local flat rates and other similar charges for local telecom service. This will also include dial tone and any applicable long distance access line charges, or other local service-related fees and charges. (Does not include local feature charges. See below)                                                                                                          | Telecom   |
| 7          | 14       | Local/Late Charge                 | Category for late charges that were originally taxed using one of the "Local" (07) transaction categories.                                                                                                                                                                                                                                                                                                                          | Telecom   |
| 7          | 20       | Local/FCC Subscriber Line Fee     | Charge for recovering the cost of connecting the customer premise to the local phone network, often referred to as the Federal Subscriber Line Charge (SLC) or the End User Common Line (EUCL) Charge. The FCC has established per-line caps for primary and secondary line charges. This charge is not a tax or a governmental assessment, but an authorized charge for the recovery of cost for providing local exchange service. | Telecom   |
|            |          | Local/Number Portability Recovery | Fixed, monthly charge through which local telephone companies may recover some of the costs associated with providing local number portability service. This is not the LNP Administrative Fee.                                                                                                                                                                                                                                     | Telecom   |
| 7          | 21       | Local/Lines                       | Designates the number of lines a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field.)                                                                                                                                                                                                                   | Telecom   |
| 7          | 24       | Local/PBX/Trunk                   | Designates the number of PBX trunks a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field. Used in conjunction with 07/41 and 07/566.)                                                                                                                                                                   | Telecom   |
| 7          | 27       | Local/Data                        | Local data service charge, MRC, and other related service type charges and features. (This combination is appropriate for transmissions that carry data exclusively. Use Private Line if any component is voice. This is a recommended mapping for data transmissions carried over DSL, ATM, T-1, frame relay lines and other non-voice services. This is not for Internet Access provided over DSL lines.)                         | Telecom   |
| 7          | 30       | Local/Local Feature Charge        | Charges and fee for additional feature charges of local exchange services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.)                                                                                                                                                                                                                                                                | Telecom   |
| 7          | 40       | Local/Centrex / DID Extension     | Designates the number of Centrex / Direct Inward Dialing extensions a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/42 and 07/587.)                                                                                                                              | Telecom   |
| 7          | 41       | Local/PBX Extension               | Designates the number of PBX extensions a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/24 and 07/566.)                                                                                                                                                          | Telecom   |

| Trans Type | Svc Type | Name                                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Interface |
|------------|----------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7          | 42       | Local/Centrex Trunk                      | Designates the number of Centrex trunks a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of trunks designated in the lines field. Used in conjunction with 07/40 and 07/587.)                                                                                                                                                                                                                                                                                                                    | Telecom   |
| 7          | 43       | Local/Invoice                            | Mapping category for transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 7          | 45       | Local/High Capacity Trunk                | Designates the number of High Capacity Trunks a customer is using. High Capacity Trunks are usually defined as T1 or greater. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity trunks designated in the lines field. Used in conjunction with 07/580 and 07/582.)                                                                                                                                                                                                                                                  | Telecom   |
| 7          | 84       | Local/Late Charge Bundle                 | Category for late charges that were originally taxed using one of the "Local" (07) transaction categories associated with bundled transactions. This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                                                                                                                                          | Telecom   |
| 7          | 85       | Local/Local Exchange Bundle              | Charges for monthly recurring charge, usage, local loop, local flat rates and other similar charges for local telecom service. This will also include dial tone and any applicable long distance access line charges, or other local service-related fees and charges. (Does not include local feature charges. See below). This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                              | Telecom   |
| 7          | 86       | Local/FCC Subscriber Line Fee Bundle     | Charge for recovering the cost of connecting the customer premise to the local phone network, often referred to as the Federal Subscriber Line Charge (SLC) or the End User Common Line (EUCL) Charge. The FCC has established per-line caps for primary and secondary line charges. This charge is not a tax or a governmental assessment, but an authorized charge for the recovery of cost for providing local exchange service. This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return Federal Excise Tax (FET). | Telecom   |
| 7          | 86       | Local/Number Portability Recovery Bundle | Fixed, monthly charge through which local telephone companies may recover some of the costs associated with providing local number portability service. This is not the LNP Administrative Fee. This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                                                                                          | Telecom   |
| 7          | 87       | Local/Lines Bundle                       | Designates the number of lines a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field.). This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                                                                       | Telecom   |
| 7          | 89       | Local/PBX Trunk Bundle                   | Designates the number of PBX trunks a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field. Used in conjunction with 07/92 and 07/567.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                        | Telecom   |

| Trans Type | Svc Type | Name                              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Interface |
|------------|----------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7          | 90       | Local/Local Feature Charge Bundle | Charges and fee for additional feature charges of local exchange services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                                              | Telecom   |
| 7          | 91       | Local/Centrex Extension Bundle    | Designates the number of Centrex / Direct Inward Dialing extensions a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/93 and 07/588.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                            | Telecom   |
| 7          | 92       | Local/PBX Extension Bundle        | Designates the number of PBX extensions a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/89 and 07/567.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                        | Telecom   |
| 7          | 93       | Local/Centrex Trunk Bundle        | Designates the number of Centrex trunks a local service customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of trunks designated in the lines field. Used in conjunction with 07/91 and 07/588.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                            | Telecom   |
| 7          | 94       | Local/Invoice Bundle              | Mapping category for transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                          | Telecom   |
| 7          | 95       | Local/High Capacity Trunk Bundle  | Designates the number of High Capacity Trunks a customer is using. High Capacity Trunks are usually defined as T1 or greater. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity trunks designated in the lines field. Used in conjunction with 07/581 and 07/583.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                          | Telecom   |
| 7          | 566      | Local/PBX Outbound Channel        | Designates the number of voice grade communications channels leaving a subscriber's premises through a PBX connecting the subscriber's premises to the public switched network.<br>(Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/24 and 07/41.)                                                                                                                                  | Telecom   |
| 7          | 567      | Local/PBX Outbound Channel Bundle | Designates the number of voice grade communications channels leaving a subscriber's premises through a PBX connecting the subscriber's premises to the public switched network.<br>(Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/89 and 07/92.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET. | Telecom   |
| 7          | 580      | Local/High Capacity Extension     | Designates the number of extensions a local customer is using on a High Capacity Trunk. High Capacity Trunks are usually defined as T1 or greater. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity Extensions designated in the lines field. Used in Conjunction with 07/45 and 07/582.)                                                                                                                                                   | Telecom   |

| Trans Type | Svc Type | Name                                               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Interface |
|------------|----------|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7          | 581      | Local/High Capacity Extension Bundle               | Designates the number of extensions a local service customer is using on a High Capacity Trunk. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/95 and 07/583.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                  | Telecom   |
| 7          | 582      | Local/High Capacity Outbound Channel               | Designates the number of outbound channels a local service customer is using on a High Capacity Trunk. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of outbound channels designated in the lines field. Used in conjunction with 07/45 and 07/580.)                                                                                                                                                                                                                                                                                                     | Telecom   |
| 7          | 583      | Local/High Capacity Outbound Channel Bundle        | Designates the number of outbound channels a local service customer is using on a High Capacity Trunk. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/95 and 07/581.) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                           | Telecom   |
| 7          | 587      | Local/Centrex Outbound Channel                     | Designates the number of outbound channels a local service customer is using on a Centrex Trunk. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of outbound channels designated in the lines field. Used in conjunction with 07/40 and 07/42)                                                                                                                                                                                                                                                                                                             | Telecom   |
| 7          | 588      | Local/Centrex Outbound Channel Bundle              | Designates the number of outbound channels a local service customer is using on a Centrex Trunk. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 07/91 and 07/93) This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return FET.                                                                                                                                                                                   | Telecom   |
| 7          | 612      | Local/FCC Subscriber Line Charge Multi-line        | Charge for recovering the cost of connecting a multi-line customer premise to the local phone network, often referred to as the Federal Subscriber Line Charge (SLC) or the End User Common Line (EUCL) Charge. The FCC has established per-line caps for primary and secondary line charges. This charge is not a tax or a governmental assessment, but an authorized charge for the recovery of cost for providing local exchange for multi-line service.                                                                                                                                                       | Telecom   |
| 7          | 613      | Local/FCC Subscriber Line Charge Multi-line Bundle | Charge for recovering the cost of connecting a multi-line customer premise to the local phone network, often referred to as the Federal Subscriber Line Charge (SLC) or the End User Common Line (EUCL) Charge. The FCC has established per-line caps for primary and secondary line charges. This charge is not a tax or a governmental assessment, but an authorized charge for the recovery of cost for providing local exchange for multi-line service. This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return Federal Excise Tax (FET). | Telecom   |
| 7          | 623      | Local/Centrex Invoice                              | Mapping category for transactions on a per invoice basis. (Tax is based on a per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                                                                                                                                                                                                                                                                                                                                                                                 | Telecom   |
| 7          | 625      | Local/Customer Premise Equip Rental                | Rental of equipment located at a subscriber's premises that enable customers to access local communications services as defined by the IRS as it will return FET.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Telecom   |
| 7          | 641      | Local/FCC Subscriber Line Charge Centrex           | Charge for recovering the cost of connecting the Centrex customer premise to the local phone network, often referred to as the Federal Subscriber Line Charge (SLC) or the End User Common Line (EUCL) Charge. The FCC has established per-line caps for primary and secondary line charges. This charge is not a tax or a governmental assessment, but an authorized charge for the recovery of cost for providing local exchange service. This transaction is intended only for taxation of the Subscriber                                                                                                      | Telecom   |

| Trans Type | Svc Type | Name                                               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Interface |
|------------|----------|----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |          |                                                    | Line Fee (not the actual fees for Centrex services or the line counts on Centrex systems).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |
| 7          | 642      | Local/FCC Subscriber Line Charge<br>Centrex Bundle | Charge for recovering the cost of connecting the Centrex customer premise to the local phone network, often referred to as the Federal Subscriber Line Charge (SLC) or the End User Common Line (EUCL) Charge. The FCC has established per-line caps for primary and secondary line charges. This charge is not a tax or a governmental assessment, but an authorized charge for the recovery of cost for providing local exchange service. This transaction is intended only for taxation of the Subscriber Line Fee (not the actual fees for Centrex services or the line counts on Centrex systems). This service type should be used when passing bundled local service as defined in IRS Notice 2006-50, as it will not return Federal Excise Tax (FET). | Telecom   |
| 8          | 10       | Fax/Usage                                          | Charges for fax services, MRCs, or other related service-type fee and charges.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 9          | 6        | Voice Mail/Access Charge                           | Basic monthly flat-rate charges for voice mail services.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 9          | 10       | Voice Mail/Usage                                   | Voice mail charges for usage. Charges are in addition to any services provided in the monthly access charge.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 9          | 11       | Voice Mail/Activation                              | One-time charge for activating a voice mail account.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Telecom   |
| 9          | 14       | Voice Mail/Late Charge                             | Category for late charges that were originally taxed using one of the "Voice Mail" (09) transaction categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Telecom   |
| 10         | 15       | Sales/Product                                      | General sales tax rates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 10         | 31       | Sales/Use                                          | General use tax rates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Telecom   |
| 10         | 32       | Sales/Debit                                        | Calculation of sales tax on a debit charge (prepaid charge) that is determined by state law to be a point of sale transaction.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 10         | 63       | Sales/Restocking Fee - Rental                      | Fee charged to reimburse the cost of restocking a rented item. The returned item cannot be modified in any form.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Telecom   |
| 10         | 64       | Sales/Restocking Fee – Purchase                    | Fee charged to reimburse the cost of restocking a purchased item. The returned item cannot be modified in any form.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Telecom   |
| 10         | 65       | Sales/Partial Credit                               | A credit that is less than the full amount of the original purchase. The reason for the credit reduction must be due to a restocking or handling type fee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Telecom   |
| 10         | 103      | Sales/Sales Tax and FUSF                           | This transaction/service pair returns Sales Tax and FUSF. AFC does not recommend using this combination for any type of telecom service. However, if you feel you provide a service that is only subject to Sales Tax and FUSF, then you can use this transaction/service combination.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Telecom   |
| 10         | 565      | Sales/Debit-Wireless                               | The Point-of-Sale (POS) purchase of prepaid, pay-as-you-go wireless services sold by the phone carrier or a party controlled by the phone carrier.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Telecom   |
| 10         | 568      | Sales/Central Office Equipment-Sales               | Sale of tangible property to a telecommunications provider for the provision of phone service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 10         | 569      | Sales/Central Office Equipment-Use                 | Use of tangible property to a telecommunications provider for the provision of phone service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Telecom   |

| Trans Type | Svc Type | Name                                             | Description                                                                                                                                                                                                                                                      | Interface |
|------------|----------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 10         | 643      | Sales/Debit-Wireless (Indirect Non-Carrier Sale) | The Point-of-Sale (POS) purchase of prepaid, pay-as-you-go wireless services sold by a party other than the phone carrier or a party controlled by the phone carrier.                                                                                            | Telecom   |
| 10         | 655      | Sales/Locked Cell Phone                          | Purchase of cell phone equipment restricted to a particular cell phone network by a locking code.                                                                                                                                                                | Telecom   |
| 11         | 17       | Shipping/FOB Origin                              | Shipping charge for FOB origin transactions. (Shipping charges only.)                                                                                                                                                                                            | Telecom   |
| 11         | 18       | Shipping/FOB Destination                         | Shipping charge for FOB destination transactions. (Shipping charges only.)                                                                                                                                                                                       | Telecom   |
| 13         | 6        | Cellular/Access Charge                           | Basic monthly flat-rate charge for cellular/wireless service.                                                                                                                                                                                                    | Telecom   |
| 13         | 10       | Cellular/Usage                                   | Cellular/wireless per-minute and/or per-use charges. Charges are in addition to any monthly access or roaming charges billed to customer.                                                                                                                        | Telecom   |
| 13         | 11       | Cellular/Activation                              | One-time charge for activating a cellular/wireless account.                                                                                                                                                                                                      | Telecom   |
| 13         | 14       | Cellular/Late Charge                             | Category for late charges that were originally taxed using one of the "Cellular" (13) transaction categories.                                                                                                                                                    | Telecom   |
| 13         | 30       | Cellular/Feature Charge                          | Charges and fees for additional feature charges of Cellular services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.)                                                                                                  | Telecom   |
| 13         | 33       | Cellular/Roaming Charge                          | Per-use, per-minute charges for cellular use outside of the designated service area of the providing carrier.                                                                                                                                                    | Telecom   |
| 13         | 43       | Cellular/Invoice                                 | Mapping category for transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                         | Telecom   |
| 13         | 49       | Cellular/Interstate Usage                        | For use when carrier is passing actual traffic and not using safe harbor percentages. Cellular/wireless per-minute and/or per-use interstate charges. Charges are in addition to any interstate monthly access or interstate roaming charges billed to customer. | Telecom   |
| 13         | 50       | Cellular/Intrastate Usage                        | For use when carrier is passing actual traffic and not using safe harbor percentages. Cellular/wireless per-minute and/or per-use intrastate charges. Charges are in addition to any intrastate monthly access or intrastate roaming charges billed to customer. | Telecom   |
| 13         | 51       | Cellular/International Usage                     | Portion of MRC, or per-minute charges, attributable to calls that originate inside the United States and terminate outside the United States.                                                                                                                    | Telecom   |
| 13         | 98       | Cellular/Access Number                           | For use when carrier is passing actual traffic and not using safe harbor percentages or for passing transactions for multiple line accounts. Designates the number of access numbers assigned to an account.                                                     | Telecom   |
| 13         | 99       | Cellular/Interstate Access Charge                | For use when carrier is passing actual traffic and not using safe harbor percentages. Designates the portion of the basic monthly access charge that is interstate.                                                                                              | Telecom   |
| 13         | 100      | Cellular/Intrastate Access Charge                | For use when carrier is passing actual traffic and not using safe harbor percentages. Designates the portion of the basic monthly access charge that is intrastate.                                                                                              | Telecom   |
| 13         | 101      | Cellular/Interstate Roaming                      | For use when carrier is passing actual traffic and not using safe harbor percentages. Per-use, per-minute charges for interstate cellular use outside of the designated service area of the providing carrier.                                                   | Telecom   |

| Trans Type | Svc Type | Name                                            | Description                                                                                                                                                                                                                                                                          | Interface |
|------------|----------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 13         | 102      | Cellular/Intrastate Roaming                     | For use when carrier is passing actual traffic and not using safe harbor percentages. Per-use, per-minute charges for intrastate cellular use outside of the designated service area of the providing carrier.                                                                       | Telecom   |
| 13         | 572      | Cellular/Digital Download                       | The purchase of goods such as ringtones downloaded to a cell phone.                                                                                                                                                                                                                  | Telecom   |
| 13         | 577      | Cellular/Enhanced Features                      | Charges and fees for additional feature charges of wireless services which are separate from voice transmission related features as defined by the FCC. (Includes services such as voicemail, interactive voice response, audio text information services, and protocol processing.) | Telecom   |
| 13         | 591      | Cellular/Access Charge-No Contract              | Basic monthly flat rate charge for cellular/wireless service that is sold without a contract.                                                                                                                                                                                        | Telecom   |
| 13         | 592      | Cellular/Access Number-No Contract              | For use when carrier is passing actual traffic and not using safe harbor percentages or for customers with multiple line accounts. Designates the number of access numbers assigned to a wireless account that is sold without a contract.                                           | Telecom   |
| 13         | 610      | Cellular/Early Termination Fees                 | A fee charged to cellular customers for early termination of services.                                                                                                                                                                                                               | Telecom   |
| 13         | 622      | Cellular/Text Message                           | A fee charged to cellular customers for Text Messaging services.                                                                                                                                                                                                                     | Telecom   |
| 14         | 15       | International/Product                           | Supply of goods for consideration within countries other than Canada, USA, and US territories.                                                                                                                                                                                       | Telecom   |
| 14         | 25       | International/USA Inbound                       | International calls inbound to the USA that are billed to an international address. Outbound international calls should be mapped as Interstate/International Toll calls [01/12]. (Call must be billed to a non-USA address.)                                                        | Telecom   |
| 14         | 658      | International/Product - India Interstate Supply | Supply of goods for consideration within India in which the location of the supplier and the place of supply occur in different states or territories.                                                                                                                               | Telecom   |
| 14         | 659      | International/Product - India Intrastate Supply | Supply of goods for consideration within India in which the location of the supplier and the place of supply occur in the same state or territory.                                                                                                                                   | Telecom   |
| 15         | 7        | Telephony/Service                               | All telephone service in countries other than the USA, Canada, Puerto Rico and the Virgin Islands.                                                                                                                                                                                   | Telecom   |
| 15         | 624      | Telephony/Wireless Service                      | All wireless telephone service in countries other than the USA, Canada, Puerto Rico and the Virgin Islands.                                                                                                                                                                          | Telecom   |
| 15         | 627      | Telephony/Internet Access                       | All Internet Access in countries other than Canada, USA and US territories.                                                                                                                                                                                                          | Telecom   |
| 15         | 629      | Telephony/Messaging Services                    | All Messaging Services in countries other than Canada, USA and US territories.                                                                                                                                                                                                       | Telecom   |
| 15         | 656      | Telephony/Service - India Interstate Supply     | Telephone service in India in which the location of the supplier and the place of supply occur in different states or territories.                                                                                                                                                   | Telecom   |



| Trans Type | Svc Type | Name                                                     | Description                                                                                                                    | Interface |
|------------|----------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|-----------|
| 15         | 657      | Telephony/Service - India Intrastate Supply              | Telephone service in India in which the location of the supplier and the place of supply occur in the same state or territory. | Telecom   |
| 16         | 6        | Cable Television/Access Charge (Alias Basic Service)     | Basic monthly flat-rate charge for cable television service.                                                                   | Telecom   |
| 16         | 8        | Cable Television/Install                                 | One-time charge for the installation of any cable television service.                                                          | Telecom   |
| 16         | 13       | Cable Television/Equipment Repair                        | Charges for cable equipment repair and service.                                                                                | Telecom   |
| 16         | 14       | Cable Television/Late Charge                             | Category for late charges that were originally taxed using one of the "Cable" (16) transaction categories.                     | Telecom   |
| 16         | 35       | Cable Television/Premium Service                         | Premium monthly flat-rate charge for cable television premium channel(s) service.                                              | Telecom   |
| 16         | 36       | Cable Television/Pay Per View Service                    | Pay per view monthly charges for cable television pay per view service.                                                        | Telecom   |
| 16         | 37       | Cable Television/Equipment Rental                        | Equipment (box/switch) monthly charges for cable television.                                                                   | Telecom   |
| 16         | 39       | Cable Television/TV Guide                                | Charge for TV Guide Sourcing publication for cable television services.                                                        | Telecom   |
| 16         | 584      | Cable Television/Digital Channel Tier                    | Charge for cable television digital tier service.                                                                              | Telecom   |
| 16         | 610      | Cable Television/Early Termination Fees                  | A fee charged to cable television customers for early termination of services.                                                 | Telecom   |
| 16         | 615      | Cable Television/Equipment Sales                         | Sales of Cable Television Equipment.                                                                                           | Telecom   |
| 16         | 654      | Cable Television/Equipment Rental Basic                  | Equipment (box/switch) monthly charges for cable television that provide basic service only.                                   | Telecom   |
| 18         | 6        | Satellite Television/Access Charge (Alias Basic Service) | Basic monthly flat-rate charge for satellite television service.                                                               | Telecom   |
| 18         | 8        | Satellite Television/Install                             | One-time charge for the installation of any satellite television service.                                                      | Telecom   |
| 18         | 13       | Satellite Television/Equipment Repair                    | Charges for satellite equipment repair and service.                                                                            | Telecom   |
| 18         | 14       | Satellite Television/Late Charge                         | Category for late charges that were originally taxed using one of the "Satellite" (18) transaction categories.                 | Telecom   |
| 18         | 35       | Satellite Television/Premium Service                     | Premium monthly flat rate charge for satellite television premium channel(s) service.                                          | Telecom   |
| 18         | 36       | Satellite Television/Pay Per View Service                | Pay per view monthly charges for satellite television pay per view service.                                                    | Telecom   |
| 18         | 37       | Satellite Television/Equipment Rental                    | Equipment (box/switch) monthly charges for satellite television.                                                               | Telecom   |
| 18         | 39       | Satellite Television/TV Guide                            | Charge for TV Guide Sourcing publication for satellite television service.                                                     | Telecom   |
| 19         | 6        | VoIP/Access Charge                                       | Basic monthly flat rate for VoIP service.                                                                                      | Telecom   |

| Trans Type | Svc Type | Name                        | Description                                                                                                                                                                                                                                                                                                                                                                              | Interface |
|------------|----------|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 19         | 8        | VoIP/Install                | Charge for installation of VoIP services.                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 19         | 11       | VoIP/Activation             | One-time charges for activating a VoIP account. (Mutually exclusive of the other VoIP charges.)                                                                                                                                                                                                                                                                                          | Telecom   |
| 19         | 13       | VoIP/Equipment Repair       | Charge for repair of equipment necessary to make VoIP calls.                                                                                                                                                                                                                                                                                                                             | Telecom   |
| 19         | 14       | VoIP/Late Charge            | Category for late charges that were originally taxed using one of the "VoIP" (19) transaction categories.                                                                                                                                                                                                                                                                                | Telecom   |
| 19         | 21       | VoIP/Lines                  | Designates the quantity of numbers a VoIP customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field.) This service type will return E911 at the landline rate regardless of whether it is paired with the VoIP or VoIPA transaction type.                                         | Telecom   |
| 19         | 30       | VoIP/Feature Charge         | Charges and fees for additional feature charges of VoIP services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.)                                                                                                                                                                                                                              | Telecom   |
| 19         | 37       | VoIP/Equipment Rental       | Charge for renting equipment necessary to make VoIP phone calls.                                                                                                                                                                                                                                                                                                                         | Telecom   |
| 19         | 41       | VoIP/PBX Extension          | Designates the number of VoIP PBX extensions a local service customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 19/566 and 19/578.                                                                                                           | Telecom   |
| 19         | 43       | VoIP/Invoice                | Mapping category for transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                                                                                                                                                 | Telecom   |
| 19         | 48       | VoIP/Wireless Access Charge | This will tax similar to Cellular/Access Charge. Federal and State USF are applied, but at the wireless safe harbor rate.                                                                                                                                                                                                                                                                | Telecom   |
| 19         | 49       | VoIP/Interstate Usage       | Portion of MRC, or per-minute charges, attributable to calls that cross state lines but do not leave the United States.                                                                                                                                                                                                                                                                  | Telecom   |
| 19         | 50       | VoIP/Intrastate Usage       | Portion of MRC, or per-minute charges, attributable to calls that do not cross state lines.                                                                                                                                                                                                                                                                                              | Telecom   |
| 19         | 51       | VoIP/International Usage    | Portion of MRC, or per-minute charges, attributable to calls that originate inside the United States and terminate outside the United States.                                                                                                                                                                                                                                            | Telecom   |
| 19         | 52       | VoIP/Wireless Lines         | Designates the quantity of numbers a VoIP customer is using. (Taxable amount and number of lines are irrelevant for this service type. Tax is calculated based on the number of transactions passed. For two lines you would pass two transactions.) This service type will return E911 at the wireless rate regardless of whether it is paired with the VoIP or VoIPA transaction type. | Telecom   |
| 19         | 53       | VoIP/LNP                    | Fixed, monthly charge associated with transferring an existing phone number to a VoIP service provider.                                                                                                                                                                                                                                                                                  | Telecom   |

| Trans Type | Svc Type | Name                                | Description                                                                                                                                                                                                                                                                                                                                                                                                | Interface |
|------------|----------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 19         | 566      | VoIP/PBX Outbound Channel           | Designates the number of voice grade communications channels leaving a subscriber's premises through a VoIP PBX connecting the subscriber's premises to the public switched network. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 19/41 and 19/578.                         | Telecom   |
| 19         | 577      | VoIP/Enhanced Features              | Charges and fees for additional feature charges of VoIP services which are separate from basic transmission services. (Includes services such as voicemail, interactive voice response, audiotext information services, and protocol processing.)                                                                                                                                                          | Telecom   |
| 19         | 578      | VoIP/PBX                            | Designates the number of PBX trunks a VoIP customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of trunks designated in the lines field. Used in conjunction with 19/41 and 19/566.                                                                                                                                                    | Telecom   |
| 19         | 579      | VoIP/PBX High Capacity              | Designates the number of High Capacity Trunks a customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity Trunks designated in the lines field. Used in conjunction with 19/580 and 19/582.                                                                                                                                | Telecom   |
| 19         | 580      | VoIP/High Capacity Extension        | Designates the number of VoIP extensions a VoIP service customer is using on a High Capacity Trunk. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 19/579 and 19/582.                                                                                                         | Telecom   |
| 19         | 582      | VoIP/High Capacity Outbound Channel | Designates the number of voice grade communications channels leaving a subscriber's premises through a VoIP High Capacity Trunk connecting the subscriber's premises to the public switched network. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of outbound channels designated in the lines field. Used in conjunction with 19/579 and 19/580. | Telecom   |
| 19         | 596      | VoIP/Access-Local Only Service      | Basic monthly flat rate charge for Local Only Service VoIP.                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 19         | 635      | VoIP/Toll Free Number               | Monthly recurring charge for access to a VoIP toll free number.                                                                                                                                                                                                                                                                                                                                            | Telecom   |
| 20         | 6        | VoIPA/Access Charge                 | Basic monthly flat rate for VoIP service.                                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 20         | 8        | VoIPA/Install                       | Charge for installation of VoIP services.                                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 20         | 11       | VoIPA/Activation                    | One-time charges for activating a VoIP account. (Mutually exclusive of the other VoIP charges.)                                                                                                                                                                                                                                                                                                            | Telecom   |
| 20         | 13       | VoIPA/Equipment Repair              | Charge for repair of equipment necessary to make VoIP calls.                                                                                                                                                                                                                                                                                                                                               | Telecom   |
| 20         | 14       | VoIPA/Late Charge                   | Category for late charges that were originally taxed using one of the "VoIPA" (20) transaction categories.                                                                                                                                                                                                                                                                                                 | Telecom   |
| 20         | 21       | VoIPA/Lines                         | Designates the quantity of numbers a VoIP customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field.) This service type will return E911 at the landline rate regardless of whether it is paired with the VoIP or VoIPA transaction type.                                                           | Telecom   |
| 20         | 30       | VoIPA/Feature Charge                | Charges and fees for additional feature charges of VoIP services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.)                                                                                                                                                                                                                                                | Telecom   |

| Trans Type | Svc Type | Name                          | Description                                                                                                                                                                                                                                                                                                                                                                              | Interface |
|------------|----------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 20         | 37       | VoIPA/Equipment Rental        | Charge for renting equipment necessary to make VoIP phone calls.                                                                                                                                                                                                                                                                                                                         | Telecom   |
| 20         | 41       | VoIPA/PBX Extension           | Designates the number of VoIP PBX extensions a VoIP service customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 20/566 and 20/578.                                                                                                            | Telecom   |
| 20         | 43       | VoIPA/Invoice                 | Mapping category for transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                                                                                                                                                 | Telecom   |
| 20         | 48       | VoIPA/Wireless Access Charge  | This will tax similar to Cellular/Access Charge. Federal and State USF are applied, but at the wireless safe harbor rate.                                                                                                                                                                                                                                                                | Telecom   |
| 20         | 49       | VoIPA/Interstate Usage        | Portion of MRC, or per-minute charges, attributable to calls that cross state lines but do not leave the United States.                                                                                                                                                                                                                                                                  | Telecom   |
| 20         | 50       | VoIPA/Intrastate Usage        | Portion of MRC, or per-minute charges, attributable to calls that do not cross state lines.                                                                                                                                                                                                                                                                                              | Telecom   |
| 20         | 51       | VoIPA/International Usage     | Portion of MRC, or per-minute charges, attributable to calls that originate inside the United States and terminate outside the United States.                                                                                                                                                                                                                                            | Telecom   |
| 20         | 52       | VoIPA/Wireless Lines          | Designates the quantity of numbers a VoIP customer is using. (Taxable amount and number of lines are irrelevant for this service type. Tax is calculated based on the number of transactions passed. For two lines you would pass two transactions.) This service type will return E911 at the wireless rate regardless of whether it is paired with the VoIP or VoIPA transaction type. | Telecom   |
| 20         | 53       | VoIPA/LNP                     | Fixed, monthly charge associated with transferring an existing phone number to a VoIP service provider.                                                                                                                                                                                                                                                                                  | Telecom   |
| 20         | 566      | VoIPA/PBX Outbound Channel    | Designates the number of voice grade communications channels leaving a subscriber's premises through a VoIP PBX connecting the subscribers premises to the public switched network. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of outbound channels designated in the lines field. Used in conjunction with 20/41 and 20/578. | Telecom   |
| 20         | 577      | VoIPA/Enhanced Features       | Charges and fees for additional feature charges of VoIP services which are separate from basic transmission services. (Includes services such as voicemail, interactive voice response, audiotext information services, and protocol processing.)                                                                                                                                        | Telecom   |
| 20         | 578      | VoIPA/PBX                     | Designates the number of PBX trunks a VoIP customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of trunks designated in the lines field. Used in conjunction with 20/41 and 20/566.)                                                                                                                                | Telecom   |
| 20         | 579      | VoIPA/PBX High Capacity       | Designates the number of High Capacity Trunks a customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity Trunks designated in the lines field. Used in conjunction with 20/580 and 20/582.                                                                                                              | Telecom   |
| 20         | 580      | VoIPA/High Capacity Extension | Designates the number of VoIP extensions a VoIP service customer is using on a High Capacity Trunk. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of                                                                                                                                                                             | Telecom   |

| Trans Type | Svc Type | Name                                                     | Description                                                                                                                                                                                                                                                                                                                                                                                                              | Interface |
|------------|----------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |          |                                                          | extensions designated in the lines field. Used in conjunction with 20/579 and 20/582.                                                                                                                                                                                                                                                                                                                                    |           |
| 20         | 582      | VoIP/High Capacity Outbound Channel                      | Designates the number of voice grade communications channels leaving a subscriber's premises through a VoIP High Capacity Trunk connecting the subscriber's premises to the public switched network. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity Outbound Channels designated in the lines field. Used in conjunction with 20/579 and 20/580. | Telecom   |
| 20         | 596      | VoIP/Access Local Only Service                           | Basic monthly flat rate charge for Local Only Service VoIP.                                                                                                                                                                                                                                                                                                                                                              | Telecom   |
| 20         | 635      | VoIP/Toll Free Number                                    | Monthly recurring charge for access to a VoIP toll free number.                                                                                                                                                                                                                                                                                                                                                          | Telecom   |
| 21         | 21       | Payphone/Lines                                           | Line charges for provisioning of service to a coin operated phone. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field.)                                                                                                                                                                                                       | Telecom   |
| 21         | 49       | Payphone/Interstate Usage                                | Charges for calls that cross state boundaries from a coin operated phone.                                                                                                                                                                                                                                                                                                                                                | Telecom   |
| 21         | 50       | Payphone/Intrastate Usage                                | Charges for calls that do not cross state boundaries from a coin operated phone.                                                                                                                                                                                                                                                                                                                                         | Telecom   |
| 21         | 55       | Payphone/Local Usage                                     | Charges for local calls from a coin operated phone.                                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 21         | 56       | Payphone/Provisioning                                    | MRC related charges for the provisioning of service to a coin-operated phone.                                                                                                                                                                                                                                                                                                                                            | Telecom   |
| 24         | 59       | Software/Licensed Software                               | An agreement for the use of software for a specified period. Transferrable to the customer by physical means which the customer retains.                                                                                                                                                                                                                                                                                 | Telecom   |
| 24         | 60       | Software/Software Maintenance Agreement                  | A contract that covers the contract holder for the expense of maintaining and updating software.                                                                                                                                                                                                                                                                                                                         | Telecom   |
| 24         | 61       | Software/Report on CD or Paper Form                      | Report generated and provided to end user delivered on CD or paper.                                                                                                                                                                                                                                                                                                                                                      | Telecom   |
| 24         | 595      | Software/Downloaded Licensed Software                    | An agreement for the use of software for a specified period. Transferable to the computer by electronic means.                                                                                                                                                                                                                                                                                                           | Telecom   |
| 24         | 636      | Software/Remotely Accessed Software                      | A service that provides access and usage of software that remains in the possession of the seller and is remotely accessed by a customer. If data is manipulated by the software, it is user created.                                                                                                                                                                                                                    | Telecom   |
| 24         | 663      | Software/Software Set Up-Optional-Remotely Accessed      | Charges for the initial set up of remotely accessed software for use by the purchaser. The user is not required to purchase set up service as a condition of the software purchase.                                                                                                                                                                                                                                      | Telecom   |
| 24         | 666      | Software/Computer Consulting-Optional-Remotely Access    | Charges for support of remotely accessed software. The user is not required to purchase consulting services as a condition of the software purchase.                                                                                                                                                                                                                                                                     | Telecom   |
| 24         | 667      | Software/Computer Training-Optional-Remotely Accessed    | Charges for training related to remotely accessed software. The user is not required to purchase training services as a condition of the software purchase.                                                                                                                                                                                                                                                              | Telecom   |
| 24         | 668      | Software/Software Setup-Mandatory-Remotely Accessed      | Charges for the initial set up of remotely accessed software for use by the purchaser. The user is required to purchase set up service as a condition of the software purchase.                                                                                                                                                                                                                                          | Telecom   |
| 24         | 669      | Software/Computer Consulting-Mandatory-Remotely Accessed | Charges for support of remotely accessed software. The user is required to purchase consulting services as a condition of the software purchase.                                                                                                                                                                                                                                                                         | Telecom   |

| Trans Type | Svc Type | Name                                                     | Description                                                                                                                                                                                                                                                                    | Interface |
|------------|----------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 24         | 670      | Software/Computer Training-Mandatory-Remotely Accessed   | Charges for training related to remotely accessed software. The user is required to purchase training services as a condition of the software purchase.                                                                                                                        | Telecom   |
| 24         | 671      | Software/Modification Charges-Remotely Accessed Software | Charges to modify remotely accessed software for a specific user.                                                                                                                                                                                                              | Telecom   |
| 25         | 62       | Timesharing/Information Retrieval                        | Access to computer through a remote terminal that allows retrieval of stored data created by the user.                                                                                                                                                                         | Telecom   |
| 25         | 646      | Timesharing/Information Retrieval (Provider Data)        | Access to computer through a remote terminal that allows retrieval of stored data created by the service provider.                                                                                                                                                             | Telecom   |
| 25         | 660      | Timesharing/No Retrieval-Disaster Recovery               | Access to a computer through a remote terminal for the purposes of data storage. Retrieval only for disaster recovery.                                                                                                                                                         | Telecom   |
| 57         | 661      | Digital Goods/ Streaming Audio                           | The purchase of audio via the internet. The purchaser does not retain possession of the audio.                                                                                                                                                                                 | Telecom   |
| 57         | 662      | Digital Goods/ Downloaded Audio                          | The purchase of audio via the internet. The purchaser retains possession of the audio.                                                                                                                                                                                         | Telecom   |
| 58         | 563      | Dark Fiber/Lease-Facilities                              | Lease of Dark Fiber installed on property owned by the lessor.                                                                                                                                                                                                                 | Telecom   |
| 58         | 564      | Dark Fiber/Lease-Non-Facilities                          | Lease of Dark Fiber installed on property not owned by the lessor.                                                                                                                                                                                                             | Telecom   |
| 58         | 604      | Dark Fiber/Lease-Facilities-Local Svc                    | Lease of Dark Fiber installed on property owned by the lessor used for local telecommunications service.                                                                                                                                                                       | Telecom   |
| 58         | 605      | Dark Fiber/Lease-Non-Facilities-Local Svc                | Lease of Dark Fiber installed on property not owned by the lessor used for local telecommunications service.                                                                                                                                                                   | Telecom   |
| 59         | 6        | VoIP-Nomadic/Access Charge                               | Basic monthly flat rate for VoIP service.                                                                                                                                                                                                                                      | Telecom   |
| 59         | 8        | VoIP-Nomadic/Install                                     | Charge for installation of VoIP services.                                                                                                                                                                                                                                      | Telecom   |
| 59         | 11       | VoIP-Nomadic/Activation                                  | One-time charges for activating a VoIP account. (Mutually exclusive of the other VoIP charges.)                                                                                                                                                                                | Telecom   |
| 59         | 13       | VoIP-Nomadic/Equipment Repair                            | Charge for repair of equipment necessary to make VoIP calls.                                                                                                                                                                                                                   | Telecom   |
| 59         | 14       | VoIP-Nomadic/Late Charge                                 | Category for late charges that were originally taxed using one of the "VoIP-Nomadic" transaction categories.                                                                                                                                                                   | Telecom   |
| 59         | 21       | VoIP-Nomadic/Lines                                       | Designates the quantity of numbers a VoIP customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of lines designated in the lines field.)                                                                   | Telecom   |
| 59         | 30       | VoIP-Nomadic/Feature Charge                              | Charges and fees for additional feature charges of VoIP services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.)                                                                                                                    | Telecom   |
| 59         | 37       | VoIP-Nomadic/Equipment Rental                            | Charge for renting equipment necessary to make VoIP phone calls.                                                                                                                                                                                                               | Telecom   |
| 59         | 41       | VoIP-Nomadic/PBX Extension                               | Designates the number of VoIP PBX extensions a local service customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 59/566 and 59/578. | Telecom   |
| 59         | 43       | VoIP-Nomadic/Invoice                                     | Mapping category for transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                                       | Telecom   |

| Trans Type | Svc Type | Name                                        | Description                                                                                                                                                                                                                                                                                                                                                                                                | Interface |
|------------|----------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 59         | 49       | VoIP-Nomadic/Interstate Usage               | Portion of MRC, or per-minute charges, attributable to calls that cross state lines but do not leave the United States.                                                                                                                                                                                                                                                                                    | Telecom   |
| 59         | 50       | VoIP-Nomadic/Intrastate Usage               | Portion of MRC, or per-minute charges, attributable to calls that do not cross state lines.                                                                                                                                                                                                                                                                                                                | Telecom   |
| 59         | 51       | VoIP-Nomadic/International Usage            | Portion of MRC, or per-minute charges, attributable to calls that originate inside the United States and terminate outside the United States.                                                                                                                                                                                                                                                              | Telecom   |
| 59         | 53       | VoIP-Nomadic/LNP                            | Fixed, monthly charge associated with transferring an existing phone number to a VoIP service provider.                                                                                                                                                                                                                                                                                                    | Telecom   |
| 59         | 566      | VoIP-Nomadic/PBX Outbound Channel           | Designates the number of voice grade communications channels leaving a subscriber's premises through a VoIP PBX connecting the subscriber's premises to the public switched network. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of outbound channels designated in the lines field. Used in conjunction with 59/41 and 59/578.                  | Telecom   |
| 59         | 577      | VoIP-Nomadic/Enhanced Features              | Charges and fees for additional feature charges of VoIP services which are separate from basic transmission services. (Includes services such as voicemail, interactive voice response, audio text information services, and protocol processing.)                                                                                                                                                         | Telecom   |
| 59         | 578      | VoIP-Nomadic/PBX                            | Designates the number of PBX trunks a VoIP customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of trunks designated in the lines field. Used in conjunction with 59/41 and 59/566.)                                                                                                                                                  | Telecom   |
| 59         | 579      | VoIP-Nomadic/PBX High Capacity              | Designates the number of High Capacity Trunks a customer is using. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of High Capacity Trunks designated in the lines field. Used in conjunction with 59/580 and 59/582.                                                                                                                                | Telecom   |
| 59         | 580      | VoIP-Nomadic/High Capacity Extension        | Designates the number of VoIP extensions a VoIP service customer is using on a High Capacity Trunk. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of extensions designated in the lines field. Used in conjunction with 59/579 and 59/582.                                                                                                         | Telecom   |
| 59         | 582      | VoIP-Nomadic/High Capacity Outbound Channel | Designates the number of voice grade communications channels leaving a subscriber's premises through a VoIP High Capacity Trunk connecting the subscriber's premises to the public switched network. Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of outbound channels designated in the lines field. Used in conjunction with 59/579 and 59/580. | Telecom   |
| 59         | 635      | VoIP-Nomadic/Toll Free Number               | Monthly recurring charge for access to a VoIP-Nomadic toll free number.                                                                                                                                                                                                                                                                                                                                    | Telecom   |
| 60         | 10       | Satellite Phone/Usage                       | Satellite per minute and/or per use charges.                                                                                                                                                                                                                                                                                                                                                               | Telecom   |
| 61         | 585      | VPN/Interstate MPLS                         | Charge for Interstate Virtual Private Network using MPLS.                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 61         | 586      | VPN/Intrastate MPLS                         | Charge for Intrastate Virtual Private Network using MPLS.                                                                                                                                                                                                                                                                                                                                                  | Telecom   |
| 61         | 650      | VPN/MPLS Intrastate Activation              | One-time charge for the activation of an intrastate virtual private network (VPN) using multiprotocol label switching (MPLS). It is mutually exclusive of the other VPN charges.                                                                                                                                                                                                                           | Telecom   |
| 61         | 651      | VPN/MPLS Install                            | One-time charge for the installation, administration, modification, or termination of a virtual private network (VPN) using multiprotocol label switching (MPLS). This should be used for install fee, change order fees, add-                                                                                                                                                                             | Telecom   |

| Trans Type | Svc Type | Name                                             | Description                                                                                                                                                                                                                                                                                                              | Interface |
|------------|----------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |          |                                                  | service fees, and termination account/service fees, but not for repair/service fees.                                                                                                                                                                                                                                     |           |
| 61         | 652      | VPN/MPLS Service                                 | One-time charge for manual, physical service to a virtual private network (VPN) using multiprotocol label switching (MPLS), such as a truck roll to the customer premise. All manual repair services should fall into this category. This designation should not be used for administrative fees or service change fees. | Telecom   |
| 61         | 653      | VPN/MPLS Interstate Activation                   | One-time charge for the activation of an interstate virtual private network (VPN) using multiprotocol label switching (MPLS). It is mutually exclusive of the other VPN charges.                                                                                                                                         | Telecom   |
| 64         | 648      | Conferencing/Intrastate with FCC Jurisdiction    | Per-minute and per-participant charges for dial-in service provided in conjunction with connecting conference participants utilizing a conferencing bridge when all participants are located within one state. Intended to be used to return Federal charges with the State charges.                                     | Telecom   |
| 64         | 649      | Conferencing/Interstate without FCC Jurisdiction | Per-minute and per-participant charges for dial in service provided in conjunction with connecting conference participants utilizing a conferencing bridge when all participants are located in different states. Intended to be used to return State charges for conferencing without Federal charges.                  | Telecom   |
| 65         | 6        | Non-Interconnected VoIP/Access Charge            | Basic monthly flat rate for non-interconnected VoIP service.                                                                                                                                                                                                                                                             | Telecom   |
| 65         | 11       | Non-Interconnected VoIP/Activation               | One-time charges for activating a non-interconnected VoIP account. (Mutually exclusive of the other VoIP charges.)                                                                                                                                                                                                       | Telecom   |
| 65         | 14       | Non-Interconnected VoIP/Late Charge              | Category for late charges that were originally taxed using one of the "Non-Interconnected VoIP" transaction categories.                                                                                                                                                                                                  | Telecom   |
| 65         | 30       | Non-Interconnected VoIP/Local Feature Charge     | Charges and fees for additional feature charges of non-interconnected VoIP services. (Includes services such as call waiting, caller ID, call blocking, call forwarding, etc.)                                                                                                                                           | Telecom   |
| 65         | 43       | Non-Interconnected VoIP/Invoice                  | Mapping category for non-interconnected VoIP transactions on a per invoice basis. (Tax is based per invoice per account per billing cycle. Taxable amount or numbers of lines are irrelevant for this transaction/service type.)                                                                                         | Telecom   |
| 65         | 49       | Non-Interconnected VoIP/Interstate Usage         | Portion of MRC, or per-minute charges, attributable to non-interconnected VoIP calls that cross state lines but do not leave the United States.                                                                                                                                                                          | Telecom   |
| 65         | 50       | Non-Interconnected VoIP/Intrastate Usage         | Portion of MRC, or per-minute charges, attributable to non-interconnected VoIP calls that do not cross state lines.                                                                                                                                                                                                      | Telecom   |
| 65         | 51       | Non-Interconnected VoIP/International Usage      | Portion of MRC, or per-minute charges, attributable to non-interconnected VoIP calls that originate inside the United States and terminate outside the United States.                                                                                                                                                    | Telecom   |
| 65         | 577      | Non-Interconnected VoIP/Enhanced Features        | Charges and fees for additional feature charges of non-interconnected VoIP services which are separate from basic transmission services. (Includes services such as voicemail, interactive voice response, audio text information services, and protocol processing.)                                                    | Telecom   |

## 2.1 Additional Transaction and Service Types

The following T/S pairs are available for use with Rest V2 and SaaS Standard. They are not currently available to view in the AvaTax for Communications Viewer (Telecom) and are available within the United States only.

| Trans Type | Svc Type | Name                     | Description                                                                                                     | Interface       |
|------------|----------|--------------------------|-----------------------------------------------------------------------------------------------------------------|-----------------|
| 24         | 491      | Software/Canned Software | Software written for multiple users. Transferable to the computer by physical means which the customer retains. | Telecom and SAU |



| Trans Type | Svc Type | Name                                             | Description                                                                                                                                                                                                                                            | Interface       |
|------------|----------|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 24         | 492      | Software/Modified Charges                        | Charges to modify canned software for a specific user.                                                                                                                                                                                                 | Telecom and SAU |
| 24         | 493      | Software/Modified Software                       | Software modified for a specific purpose for a specific user. Transferable to the computer by physical means which the customer retains                                                                                                                | Telecom and SAU |
| 24         | 494      | Software/Custom Software                         | Software written for a specific purpose for a specific user. Transferable to the computer by physical means which the customer retains                                                                                                                 | Telecom and SAU |
| 24         | 495      | Software/Canned Software-Load and Leave          | Software written for multiple users. Transferable to the computer by physical means which the software provider retains after installation.                                                                                                            | Telecom and SAU |
| 24         | 496      | Software/Custom Software-Load and Leave          | Software written for a specific purpose for a specific user. Transferable to the computer by physical means which the software provider retains after installation.                                                                                    | Telecom and SAU |
| 24         | 497      | Software/Licensed Software-Load and Leave        | An agreement for the use of software for a specified period. Transferable to the computer by physical means which the software provider retains after installation.                                                                                    | Telecom and SAU |
| 24         | 498      | Software/Modified Software-Load and Leave        | Software modified for a specific purpose for a specific user. Transferable to the computer by physical means which the software provider retains after installation.                                                                                   | Telecom and SAU |
| 24         | 499      | Software/Downloaded Custom Software              | Software written for a specific purpose for a specific user. Transferable to the computer by electronic means.                                                                                                                                         | Telecom and SAU |
| 24         | 500      | Software/Downloaded Canned Software              | Software written for multiple users. Transferable to the computer by electronic means.                                                                                                                                                                 | Telecom and SAU |
| 24         | 502      | Software/Modified Software-Download              | Software modified for a specific purpose for a specific user. Transferable to the computer by electronic means.                                                                                                                                        | Telecom and SAU |
| 24         | 503      | Software/Software Set Up-Optional-Canned         | Charges for the set up and installation of software into the purchaser's equipment. Covering pre-written software transferred by physical means that is retained by the user. The user has the option of installing the software themselves.           | Telecom and SAU |
| 24         | 504      | Software/Software Set Up-Optional-Custom         | Charges for the set up and installation of software into the purchaser's equipment. This covers custom software no matter the means transferred. The user has the option of installing the software themselves.                                        | Telecom and SAU |
| 24         | 505      | Software/Software Set Up-Optional-Downloaded     | Charges for the set up and installation of software into the purchaser's equipment. Covering pre-written software transferred by electronic means. The user has the option of installing the software themselves.                                      | Telecom and SAU |
| 24         | 506      | Software/Software Set Up-Optional-Load and Leave | Charges for the set up and installation of software into the purchaser's equipment. Covering pre-written software transferred by physical means that is retained by the seller. The user has the option of installing the software themselves.         | Telecom and SAU |
| 24         | 507      | Software/Software Set Up-Optional-Modified       | Charges for the set up and installation of software into the purchaser's equipment. Covering modified software transferred by physical means that is retained by the user. The user has the option of installing the software themselves.              | Telecom and SAU |
| 24         | 508      | Software/Software Set Up-Mandatory-Canned        | Charges for the set up and installation of software into the purchaser's equipment. Covering pre-written software transferred by physical means that is retained by the user. The user does not have the option of installing the software themselves. | Telecom and SAU |
| 24         | 509      | Software/Software Set Up-Mandatory-Custom        | Charges for the set up and installation of software into the purchaser's equipment. This covers custom software no matter the means transferred. The user does not have the option of installing the software themselves.                              | Telecom and SAU |

| Trans Type | Svc Type | Name                                                  | Description                                                                                                                                                                                                                                              | Interface       |
|------------|----------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 24         | 510      | Software/Software Set Up-Mandatory-Downloaded         | Charges for the set up and installation of software into the purchaser's equipment. Covering pre-written software transferred by electronic means. The user does not have the option of installing the software themselves.                              | Telecom and SAU |
| 24         | 511      | Software/Software Set Up-Mandatory-Load and Leave     | Charges for the set up and installation of software into the purchaser's equipment. Covering pre-written software transferred by physical means that is retained by the seller. The user does not have the option of installing the software themselves. | Telecom and SAU |
| 24         | 512      | Software/Software Set Up-Mandatory-Modified           | Charges for the set up and installation of software into the purchaser's equipment. Covering modified software transferred by physical means that is retained by the user. The user does not have the option of installing the software themselves.      | Telecom and SAU |
| 24         | 513      | Software/Computer Consulting-Optional-Canned          | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 514      | Software/Computer Consulting-Mandatory-Canned         | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 515      | Software/Computer Consulting-Optional-Custom          | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 516      | Software/Computer Consulting-Mandatory-Custom         | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 517      | Software/Computer Consulting-Optional-Downloaded      | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 518      | Software/Computer Consulting-Mandatory-Downloaded     | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 519      | Software/Computer Consulting-Optional-Load and Leave  | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 520      | Software/Computer Consulting-Mandatory-Load and Leave | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 521      | Software/Computer Consulting-Optional-Modified        | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 522      | Software/Computer Consulting-Mandatory-Modified       | Charges often considered design and planning for software but not to include actual training.                                                                                                                                                            | Telecom and SAU |
| 24         | 523      | Software/Computer Training-Optional-Canned            | Charges for training the purchaser on the use of new software. The training is for canned software and the customer has a choice on whether to take the course.                                                                                          | Telecom and SAU |
| 24         | 524      | Software/Computer Training-Mandatory-Canned           | Charges for training the purchaser on the use of new software. The training is for canned software and the customer does not have a choice on whether to take the course.                                                                                | Telecom and SAU |
| 24         | 525      | Software/Computer Training-Optional-Custom            | Charges for training the purchaser on the use of new software. The training is for custom software and the customer has a choice on whether to take the course.                                                                                          | Telecom and SAU |
| 24         | 526      | Software/Computer Training-Mandatory-Custom           | Charges for training the purchaser on the use of new software. The training is for custom software and the customer does not have a choice on whether to take the course.                                                                                | Telecom and SAU |
| 24         | 527      | Software/Computer Training-Optional-Downloaded        | Charges for training the purchaser on the use of new software. The training is for pre-written software transferred electronically and the customer has a choice on whether to take the course.                                                          | Telecom and SAU |

| Trans Type | Svc Type | Name                                                                        | Description                                                                                                                                                                                                                  | Interface       |
|------------|----------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 24         | 528      | Software/Computer Training-Mandatory-Downloaded                             | Charges for training the purchaser on the use of new software. The training is for pre-written software transferred electronically and the customer does not have a choice on whether to take the course.                    | Telecom and SAU |
| 24         | 529      | Software/Computer Training-Optional-Load and Leave                          | Charges for training the purchaser on the use of new software. The training is for pre-written software transferred by a medium kept by the purchaser and the customer has a choice on whether to take the course.           | Telecom and SAU |
| 24         | 530      | Software/Computer Training-Mandatory-Load and Leave                         | Charges for training the purchaser on the use of new software. The training is for pre-written software transferred by a medium kept by the purchaser and the customer does not have a choice on whether to take the course. | Telecom and SAU |
| 24         | 531      | Software/Computer Training-Optional-Modified                                | Charges for training the purchaser on the use of new software. The training is for modified software and the customer has a choice on whether to take the course.                                                            | Telecom and SAU |
| 24         | 532      | Software/Computer Training-Mandatory-Modified                               | Charges for training the purchaser on the use of new software. The training is for modified software and the customer does not have a choice on whether to take the course.                                                  | Telecom and SAU |
| 25         | 533      | Timesharing/Timesharing - Off-Site Use of CPU - General Rule                | Access to computer through a remote terminal that allows computations.                                                                                                                                                       | Telecom and SAU |
| 25         | 534      | Timesharing/CPU Located out of State                                        | Access to computer through a remote terminal that allows computations.                                                                                                                                                       | Telecom and SAU |
| 29         | 128      | Books/Educational/College & Trade School                                    | Books used specifically for students of college and trade school.                                                                                                                                                            | Telecom and SAU |
| 32         | 106      | Electronic Equipment & Computer Hardware/General Rule                       | Covers any electronic equipment or computer hardware not otherwise mentioned.                                                                                                                                                | Telecom and SAU |
| 32         | 174      | Electronic Equipment & Computer Hardware/Monitors Less Than 4 Inches        | Monitors or Device and Monitors with a viewing screen of less than 4 inches.                                                                                                                                                 | Telecom and SAU |
| 32         | 175      | Electronic Equipment & Computer Hardware/Monitors Between 5-14 inches       | Monitors or Device and Monitors with a viewing screen of between 5-14 inches.                                                                                                                                                | Telecom and SAU |
| 32         | 176      | Electronic Equipment & Computer Hardware/Monitors Between Than 15-34 Inches | Monitors or Device and Monitors with a viewing screen of between 15-34 inches.                                                                                                                                               | Telecom and SAU |
| 32         | 177      | Electronic Equipment & Computer Hardware/Monitors Greater Than 35 Inches    | Monitors or Device and Monitors with a viewing screen of greater than 35 inches.                                                                                                                                             | Telecom and SAU |
| 34         | 106      | General Merchandise/General Rule                                            | Any tangible personal property not otherwise considered in any other transaction type/service type.                                                                                                                          | Telecom and SAU |
| 34         | 230      | General Merchandise/Coupon Books                                            | Books that have coupons enclosed to use as discounts at various establishments.                                                                                                                                              | Telecom and SAU |
| 34         | 232      | General Merchandise/Non-Lead Based Batteries                                | Batteries                                                                                                                                                                                                                    | Telecom and SAU |
| 34         | 574      | General Merchandise/Fixture                                                 | Tangible personal property that is installed in real property and qualifies as a fixture of the real property.                                                                                                               | Telecom and SAU |
| 36         | 247      | Magazines/Subscription-Annually-Delivered by US Mail                        | A publication with a soft cover and indexed articles published once a year delivered by Second Class Mail or below.                                                                                                          | Telecom and SAU |
| 36         | 250      | Magazines/Subscription-Quarterly-Delivered by US Mail                       | A publication with a soft cover and indexed articles published every three months delivered by Second Class Mail or below.                                                                                                   | Telecom and SAU |
| 36         | 361      | Magazines/Digital Product – Retail                                          | A magazine publication transveyed electronically and sold online on a per copy basis.                                                                                                                                        | Telecom and SAU |

| Trans Type | Svc Type | Name                                                            | Description                                                                                                               | Interface       |
|------------|----------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------|
| 36         | 362      | Magazines/Digital Product – Subscription                        | A magazine publication transveyed electronically and sold online as part of a subscription to the magazine.               | Telecom and SAU |
| 42         | 361      | Newspaper/Digital Product - Retail                              | A newsprint publication transveyed electronically and sold online on a per copy basis.                                    | Telecom and SAU |
| 42         | 362      | Newspaper/Digital Product - Subscription                        | A newsprint publication transveyed electronically and sold online as part of a subscription to the newspaper.             | Telecom and SAU |
| 44         | 387      | Rentals & Leasing/Movie Rentals-- Private Use--Digital Download | Movies rented for private viewing transveyed by electronic means.                                                         | Telecom and SAU |
| 47         | 414      | Services Printing/Printing Services                             | Charges for printing or imprinting items unto tangible personal property provided directly or indirectly by the customer. | Telecom and SAU |
| 47         | 415      | Services Printing/Copying Services                              | Charges for duplicating customer provided materials to another document.                                                  | Telecom and SAU |
| 48         | 416      | Services Professional/Credit Card Processing Fee-Part of Sale   | A fee charged by the vendor to recover credit card processing cost. The fee is charged as part of the sale.               | Telecom and SAU |
| 48         | 417      | Services Professional/Credit Card Processing Fee-Separate Sale  | A fee charged by the vendor to recover credit card processing cost. The fee is charged as a separate sale.                | Telecom and SAU |
| 48         | 420      | Services Professional/Protection & Security Services            | A fee paid for the service of protecting or securing real or tangible personal property.                                  | Telecom and SAU |
| 48         | 434      | Services Professional/Advertising                               | Fees paid for the services used generally to advertise a company's message in printed form                                | Telecom and SAU |
| 48         | 439      | Services Professional/Background Music Services                 | Services that provide music for a fee to various businesses to create further ambiance.                                   | Telecom and SAU |
| 48         | 447      | Services Professional/Telephone Answering Service               | Fee charged to answer phones and take messages on behalf of an individual or business.                                    | Telecom and SAU |
| 48         | 557      | Services Professional/Service- Information Systems Services     | Charge for the manipulation of user's data. This is not to be confused with the transmission of data.                     | Telecom and SAU |
| 50         | 473      | Services Repair/Repair Parts - General Rule                     | Parts used to regain the function of or extend the operational life of an item.                                           | Telecom and SAU |
| 57         | 560      | Digital Goods/Download from Internet                            | The purchase of goods such as music, books, or phone ringtones downloaded from the internet.                              | Telecom and SAU |
| 57         | 561      | Digital Goods/Download to Phone                                 | The purchase of goods such as ringtones downloaded to a cell phone.                                                       | Telecom and SAU |
| 57         | 609      | Digital Goods/Streaming Video                                   | The purchase of video via the internet. The purchaser does not retain possession of the video.                            | Telecom and SAU |
| 57         | 633      | Digital Goods/ Downloaded Video                                 | The purchase of video via the internet. The purchaser retains possession of the video.                                    | Telecom and SAU |

### 3. Quick List Reference for AFC Tax Types

| Tax Types                                                            | Category Name        |
|----------------------------------------------------------------------|----------------------|
| <a href="#">1 Sales Tax</a>                                          | Sales and Use Taxes  |
| <a href="#">2 Business and Occupation Tax</a>                        | Business Taxes       |
| <a href="#">3 Carrier Gross Receipts</a>                             | Gross Receipts Taxes |
| <a href="#">4 District Tax</a>                                       | Sales and Use Taxes  |
| <a href="#">5 Excise Tax</a>                                         | Excise Taxes         |
| <a href="#">6 Federal Excise Tax</a>                                 | Excise Taxes         |
| <a href="#">7 Fed USF A - School</a>                                 | Connectivity Charges |
| <a href="#">8 License Tax</a>                                        | Business Taxes       |
| <a href="#">9 P.U.C. Fee</a>                                         | Regulatory Charges   |
| <a href="#">10 E911 Tax</a>                                          | E-911 Charges        |
| <a href="#">11 Service Tax</a>                                       | Sales and Use Taxes  |
| <a href="#">12 Special Tax</a>                                       | Sales and Use Taxes  |
| <a href="#">13 State Universal Service Fund</a>                      | Connectivity Charges |
| <a href="#">14 Statutory Gross Receipts</a>                          | Gross Receipts Taxes |
| <a href="#">15 Surcharge</a>                                         | Gross Receipts Taxes |
| <a href="#">16 Utility Users Tax</a>                                 | Utility User Taxes   |
| <a href="#">17 Sales Web Hosting</a>                                 | Sales and Use Taxes  |
| <a href="#">18 Fed Universal Service Fund</a>                        | Connectivity Charges |
| <a href="#">19 State High Cost Fund</a>                              | Connectivity Charges |
| <a href="#">20 State Deaf and Disabled Fund</a>                      | Connectivity Charges |
| <a href="#">21 CA Teleconnect Fund</a>                               | Connectivity Charges |
| <a href="#">22 Universal Lifeline Telephone Service Charge</a>       | Connectivity Charges |
| <a href="#">23 Telecom Relay Surcharge</a>                           | Connectivity Charges |
| <a href="#">24 Telecommunications Infrastructure Maintenance Fee</a> | Right of Way Fees    |

|                  |                                                                            |                             |
|------------------|----------------------------------------------------------------------------|-----------------------------|
| 25               | <a href="#">State Poison Control Fund</a>                                  | E-911 Charges               |
| 26               | <a href="#">Telecommunications Infrastructure Fund</a>                     | Right of Way Fees           |
| 27               | <a href="#">NY MCTD 186c</a>                                               | Excise Taxes                |
| 28               | <a href="#">NY MCTD 184a</a>                                               | Business Taxes              |
| 29               | <a href="#">Franchise Tax</a>                                              | Business Taxes              |
| 30               | <a href="#">Utility Users Tax - Business</a>                               | Utility User Taxes          |
| 31               | <a href="#">Fed Telecommunications Relay Service</a>                       | Connectivity Charges        |
| 32               | <a href="#">District Tax (Residential)</a>                                 | Sales and Use Taxes         |
| 33               | <a href="#">Transit Tax</a>                                                | Sales and Use Taxes         |
| 34               | <a href="#">Telecommunications Assistance Service Fund</a>                 | Connectivity Charges        |
| 35               | <a href="#">E911 Tax (Business)</a>                                        | E-911 Charges               |
| 36               | <a href="#">TRS (Business)</a>                                             | Connectivity Charges        |
| 37               | <a href="#">Universal Service Fund (Access/Trunk line)</a>                 | Connectivity Charges        |
| 38               | <a href="#">Universal Service Fund (Business Line)</a>                     | Connectivity Charges        |
| 39               | <a href="#">E911 Tax (PBX/Trunk line)</a>                                  | E-911 Charges               |
| 40               | <a href="#">License Tax (Business)</a>                                     | Business Taxes              |
| 41               | <a href="#">Optional Telecommunications Infrastructure Maintenance Fee</a> | Right of Way Fees           |
| 42               | <a href="#">Sales Tax (Business)</a>                                       | Sales and Use Taxes         |
| 43               | <a href="#">E911 Tax (Residential)</a>                                     | E-911 Charges               |
| 44               | <a href="#">E911 (Wireless)</a>                                            | E-911 Charges               |
| 45               | <a href="#">NY Franchise 184</a>                                           | Business Taxes              |
| <b>Tax Types</b> |                                                                            | <b>Category Name</b>        |
| 46               | <a href="#">NY Franchise 184 Usage</a>                                     | Business Taxes              |
| 47               | <a href="#">NY MCTD 184a Usage</a>                                         | Business Taxes              |
| 48               | <a href="#">Universal Service Fund (Wireless)</a>                          | Connectivity Charges        |
| 49               | <a href="#">Use Tax</a>                                                    | Sales and Use Taxes         |
| 50               | <a href="#">Sales Tax (Data)</a>                                           | Sales and Use Taxes         |
| 51               | <a href="#">Municipal Right of Way</a>                                     | Right of Way Fees           |
| 52               | <a href="#">Municipal Right of Way (Business)</a>                          | Right of Way Fees           |
| 53               | <a href="#">Municipal Right of Way (Private Line)</a>                      | Right of Way Fees           |
| 54               | <a href="#">Utility Users Tax (Wireless)</a>                               | Utility User Taxes          |
| 55               | <a href="#">Fed USF Cellular</a>                                           | Connectivity Charges        |
| 56               | <a href="#">Fed USF Paging</a>                                             | Connectivity Charges        |
| 57               | <a href="#">Sales Tax (Interstate)</a>                                     | Sales and Use Taxes         |
| 58               | <a href="#">Utility Users Tax PBX Trunk</a>                                | Utility User Taxes          |
| 59               | <a href="#">District Tax Web Hosting</a>                                   | Sales and Use Taxes         |
| 60               | <a href="#">CA High Cost Fund A</a>                                        | Connectivity Charges        |
| 61               | <a href="#">Telecommunications Education Access Fund</a>                   | Connectivity Charges        |
| 62               | <a href="#">Fed TRS Cellular</a>                                           | Connectivity Charges        |
| 63               | <a href="#">Fed TRS Paging</a>                                             | Connectivity Charges        |
| 64               | <a href="#">Communications Services Tax</a>                                | Communications Services Tax |
| 65               | <a href="#">Value Added Tax (VAT)</a>                                      | Value Added Taxes           |
| 66               | <a href="#">Goods and Services Tax (GST)</a>                               | Sales and Use Taxes         |
| 67               | <a href="#">Harmonized Sales Tax (HST)</a>                                 | Sales and Use Taxes         |
| 68               | <a href="#">Provincial Sales Tax (PST)</a>                                 | Sales and Use Taxes         |
| 69               | <a href="#">Quebec Sales Tax (QST)</a>                                     | Sales and Use Taxes         |
| 70               | <a href="#">National Contribution Regime (NCR)</a>                         | Connectivity Charges        |
| 71               | <a href="#">Utility Users Tax (Cable Television)</a>                       | Utility User Taxes          |
| 72               | <a href="#">FCC Regulatory Fee (Cable Television)</a>                      | Cable Regulatory Fees       |

|                                                                     |                             |
|---------------------------------------------------------------------|-----------------------------|
| <a href="#">73 Franchise Tax (Cable)</a>                            | Cable Regulatory Fees       |
| <a href="#">74 Universal Service Fund (Paging)</a>                  | Connectivity Charges        |
| <a href="#">75 Statutory Gross Receipts (Wireless)</a>              | Gross Receipts Taxes        |
| <a href="#">82 Franchise Tax (Wireless)</a>                         | Business Taxes              |
| <a href="#">83 Reserved</a>                                         | Reserved                    |
| <a href="#">84 Public Education and Government (PEG) Access Fee</a> | Cable Regulatory Fees       |
| <a href="#">85 Communications Service Tax (Satellite)</a>           | Communications Services Tax |
| <a href="#">86 Franchise Tax (Satellite)</a>                        | Business Taxes              |
| <a href="#">87 Reserved</a>                                         | Reserved                    |
| <a href="#">88 Reserved</a>                                         | Reserved                    |
| <a href="#">89 TRS (Centrex)</a>                                    | Connectivity Charges        |
| <a href="#">90 Utility Users Tax (Cable Television - Business)</a>  | Utility User Taxes          |
| <a href="#">91 Utility Users Tax (Centrex)</a>                      | Utility User Taxes          |
| <a href="#">92 E911 (Centrex)</a>                                   | E-911 Charges               |
| <a href="#">93 Utility Users Tax (Line)</a>                         | Utility User Taxes          |
| <a href="#">94 Crime Control District Tax</a>                       | Sales and Use Taxes         |
| <a href="#">95 Library District Tax</a>                             | Sales and Use Taxes         |
| <a href="#">96 Hospital District Tax</a>                            | Sales and Use Taxes         |
| <a href="#">97 Health Services District Tax</a>                     | Sales and Use Taxes         |
| <a href="#">98 Emergency Services District Tax</a>                  | Sales and Use Taxes         |
| <a href="#">99 Improvement District Tax</a>                         | Sales and Use Taxes         |
| <b>Tax Types</b>                                                    | <b>Category Name</b>        |
| <a href="#">100 Development District Tax</a>                        | Sales and Use Taxes         |
| <a href="#">101 Transit Web Hosting Tax</a>                         | Sales and Use Taxes         |
| <a href="#">102 Ambulance District Tax</a>                          | Sales and Use Taxes         |
| <a href="#">103 Fire District Tax</a>                               | Sales and Use Taxes         |
| <a href="#">104 Police District Tax</a>                             | Sales and Use Taxes         |
| <a href="#">105 Football District Tax</a>                           | Sales and Use Taxes         |
| <a href="#">106 Baseball District Tax</a>                           | Sales and Use Taxes         |
| <a href="#">107 Crime Control District Web Hosting Tax</a>          | Sales and Use Taxes         |
| <a href="#">108 Library District Web Hosting Tax</a>                | Sales and Use Taxes         |
| <a href="#">109 Hospital District Web Hosting Tax</a>               | Sales and Use Taxes         |
| <a href="#">110 Health Services District Web Hosting Tax</a>        | Sales and Use Taxes         |
| <a href="#">111 Emergency Services District Web Hosting Tax</a>     | Sales and Use Taxes         |
| <a href="#">112 Improvement District Web Hosting Tax</a>            | Sales and Use Taxes         |
| <a href="#">113 Development District Web Hosting Tax</a>            | Sales and Use Taxes         |
| <a href="#">114 Utility Users Tax (Interstate)</a>                  | Utility User Taxes          |
| <a href="#">115 Utility Users Tax (Telegraph)</a>                   | Utility User Taxes          |
| <a href="#">116 E911 Network and Database Surcharge</a>             | E-911 Charges               |
| <a href="#">117 License Tax Emergency</a>                           | Business Taxes              |
| <a href="#">118 License Tax Emergency (Business)</a>                | Business Taxes              |
| <a href="#">119 Educational Sales Tax</a>                           | Sales And Use Taxes         |
| <a href="#">120 Educational Use Tax</a>                             | Sales And Use Taxes         |
| <a href="#">121 E911 Operational Surcharge County Commission</a>    | E-911 Charges               |
| <a href="#">122 E911 Operational Surcharge Voter Approved</a>       | E-911 Charges               |
| <a href="#">123 Sales Tax Nine Hundred</a>                          | Sales And Use Taxes         |
| <a href="#">124 Convention Center Tax</a>                           | Sales And Use Taxes         |
| <a href="#">125 E911 High Capacity Trunk</a>                        | E-911 Charges               |
| <a href="#">126 School Board Tax A</a>                              | Sales And Use Taxes         |

|                                                                        |                             |
|------------------------------------------------------------------------|-----------------------------|
| <a href="#">127 School Board Tax B</a>                                 | Sales And Use Taxes         |
| <a href="#">128 School Board Tax C</a>                                 | Sales And Use Taxes         |
| <a href="#">129 School Board Tax D</a>                                 | Sales And Use Taxes         |
| <a href="#">130 School Board Tax E</a>                                 | Sales And Use Taxes         |
| <a href="#">131 School Board Tax F</a>                                 | Sales And Use Taxes         |
| <a href="#">132 School District Tax</a>                                | Sales And Use Taxes         |
| <a href="#">133 Police Jury Tax B</a>                                  | Sales And Use Taxes         |
| <a href="#">134 Police Jury Tax C</a>                                  | Sales And Use Taxes         |
| <a href="#">135 Police Jury Tax E</a>                                  | Sales And Use Taxes         |
| <a href="#">136 Communications Services Tax (Wireless)</a>             | Communications Services Tax |
| <a href="#">137 Service Provider Tax</a>                               | Business Taxes              |
| <a href="#">138 Telecommunications Sales Tax</a>                       | Sales And Use Taxes         |
| <a href="#">139 Advanced Transit Tax</a>                               | Sales And Use Taxes         |
| <a href="#">140 Advanced Transit Web Hosting Tax</a>                   | Sales And Use Taxes         |
| <a href="#">141 Missouri Universal Service Fund</a>                    | Connectivity Charges        |
| <a href="#">142 Businesses and Occupation Tax (Wholesale)</a>          | Business Taxes              |
| <a href="#">143 Telecommunications Education Access Fund (Centrex)</a> | Connectivity Charges        |
| <a href="#">144 Businesses and Occupation Tax (Other)</a>              | Business Taxes              |
| <a href="#">145 Tribal Sales Tax</a>                                   | Sales And Use Taxes         |
| <a href="#">146 Sales Tax (Data Processing)</a>                        | Sales And Use Taxes         |
| <a href="#">147 Transit Tax (Data Processing)</a>                      | Sales And Use Taxes         |
| <b>Tax Types</b>                                                       | <b>Category Name</b>        |
| <a href="#">148 Crime Control District Tax (Data Processing)</a>       | Sales And Use Taxes         |
| <a href="#">149 Library District Tax (Data Processing)</a>             | Sales And Use Taxes         |
| <a href="#">150 Hospital District Tax (Data Processing)</a>            | Sales And Use Taxes         |
| <a href="#">151 Health Services District Tax (Data Processing)</a>     | Sales And Use Taxes         |
| <a href="#">152 Emergency Services District Tax (Data Processing)</a>  | Sales And Use Taxes         |
| <a href="#">153 Improvement District Tax (Data Processing)</a>         | Sales And Use Taxes         |
| <a href="#">154 Development District Tax (Data Processing)</a>         | Sales And Use Taxes         |
| <a href="#">155 Advanced Transit Tax (Data Processing)</a>             | Sales And Use Taxes         |
| <a href="#">156 CA PSPE Surcharge</a>                                  | Connectivity Charges        |
| <a href="#">157 District Tax (Data Processing)</a>                     | Sales And Use Taxes         |
| <a href="#">158 Reserved</a>                                           | Reserved                    |
| <a href="#">159 Reserved</a>                                           | Reserved                    |
| <a href="#">160 Statutory Gross Receipts (Business)</a>                | Gross Receipts Taxes        |
| <a href="#">161 E911 (VoIP)</a>                                        | E-911 Charges               |
| <a href="#">162 FUSF (VoIP)</a>                                        | Connectivity Charges        |
| <a href="#">163 FUSF</a>                                               | Connectivity Charges        |
| <a href="#">164 Reserved</a>                                           | Reserved                    |
| <a href="#">165 Universal Service Fund (VoIP)</a>                      | Connectivity Charges        |
| <a href="#">166 Communications Service Tax (Cable)</a>                 | Communications Services Tax |
| <a href="#">167 Municipal Right of Way (Cable)</a>                     | Right Of Way Fees           |
| <a href="#">168 Reserved</a>                                           | Reserved                    |
| <a href="#">169 FCC Regulatory Fee (Wireline)</a>                      | Regulatory Charges          |
| <a href="#">170 FCC Regulatory Fee (Wireless)</a>                      | Regulatory Charges          |
| <a href="#">171 Reserved</a>                                           | Reserved                    |
| <a href="#">172 Statutory Gross Receipts (Video)</a>                   | Gross Receipts Taxes        |
| <a href="#">173 Utility Users Tax - Lifeline</a>                       | Utility User Taxes          |
| <a href="#">174 TRS - Long Distance</a>                                | Connectivity Charges        |



|                                                         |                      |
|---------------------------------------------------------|----------------------|
| <a href="#">175 Telecom Relay Surcharge (Wireless)</a>  | Connectivity Charges |
| <a href="#">176 Sales Tax - Senior Citizen</a>          | Sales And Use Taxes  |
| <a href="#">177 Regulatory Cost Charge - Local</a>      | Regulatory Charges   |
| <a href="#">178 Regulatory Cost Charge - Intrastate</a> | Regulatory Charges   |
| <a href="#">179 Regulatory Cost Charge - Cable</a>      | Regulatory Charges   |
| <a href="#">180 P.U.C. Fee - Cable</a>                  | Regulatory Charges   |
| <a href="#">181 Provincial Sales Tax (TOLL)</a>         | Sales And Use Taxes  |
| <a href="#">182 UUT</a>                                 | Utility User Taxes   |
| <a href="#">183 Reserved</a>                            | Reserved             |
| <a href="#">184 Sales Tax-Manufacturing</a>             | Sales And Use Taxes  |
| <a href="#">185 Use Tax-Manufacturing</a>               | Sales And Use Taxes  |
| <a href="#">186 Sales Tax-Motor Vehicles</a>            | Sales And Use Taxes  |
| <a href="#">187 Use Tax-Motor Vehicles</a>              | Sales And Use Taxes  |
| <a href="#">188 Rental Tax</a>                          | Sales And Use Taxes  |
| <a href="#">189 Rental Tax-Linen</a>                    | Sales And Use Taxes  |
| <a href="#">190 Sales Tax-Vending</a>                   | Sales And Use Taxes  |
| <a href="#">191 Rental Tax-Motor Vehicles</a>           | Sales And Use Taxes  |
| <a href="#">192 Sales Tax-Wholesale</a>                 | Sales And Use Taxes  |
| <a href="#">193 Sales Tax-Food and Drugs</a>            | Sales And Use Taxes  |
| <a href="#">194 Sales Tax-Food</a>                      | Sales And Use Taxes  |
| <a href="#">195 Fur Tax</a>                             | Sales And Use Taxes  |

| Tax Types                                                         | Category Name               |
|-------------------------------------------------------------------|-----------------------------|
| <a href="#">196 Privilege Tax-Manufacturing</a>                   | Business Taxes              |
| <a href="#">197 Lead Acid Battery Fee</a>                         | Sales And Use Taxes         |
| <a href="#">198 Sales Tax-Motor Fuel</a>                          | Sales And Use Taxes         |
| <a href="#">199 Lead Acid Battery Fee-Larger Battery</a>          | Sales And Use Taxes         |
| <a href="#">200 Sales Tax-Parking</a>                             | Sales And Use Taxes         |
| <a href="#">201 Privilege Tax-Recreation</a>                      | Business Taxes              |
| <a href="#">202 Dry Cleaning Fee</a>                              | Sales And Use Taxes         |
| <a href="#">203 White Goods Tax</a>                               | Sales And Use Taxes         |
| <a href="#">204 Sales Tax-Medical Equipment</a>                   | Sales And Use Taxes         |
| <a href="#">205 Electronic Waste Recycling Fee-Small</a>          | Sales And Use Taxes         |
| <a href="#">206 Electronic Waste Recycling Fee-Medium</a>         | Sales And Use Taxes         |
| <a href="#">207 Electronic Waste Recycling Fee-Large</a>          | Sales And Use Taxes         |
| <a href="#">208 Alcoholic Beverage Tax</a>                        | Sales And Use Taxes         |
| <a href="#">209 Sales Tax-Alcohol</a>                             | Sales And Use Taxes         |
| <a href="#">210 Liquor Drink Tax</a>                              | Sales And Use Taxes         |
| <a href="#">211 IN Universal Service Charge</a>                   | Connectivity Charges        |
| <a href="#">212 TRS (Paging)</a>                                  | Connectivity Charges        |
| <a href="#">213 ConnectME Fund</a>                                | Connectivity Charges        |
| <a href="#">214 PA PURTA Surcharge</a>                            | Gross Receipts Taxes        |
| <a href="#">215 ConnectME Fund (VoIP)</a>                         | Connectivity Charges        |
| <a href="#">216 ConnectME Fund (Cable)</a>                        | Connectivity Charges        |
| <a href="#">217 TRS (VoIP)</a>                                    | Connectivity Charges        |
| <a href="#">218 Consumer Counsel Fee</a>                          | Regulatory Charges          |
| <a href="#">219 San Diego Underground Conversion Surcharge</a>    | Right Of Way Fees           |
| <a href="#">220 RSPF Surcharge</a>                                | Connectivity Charges        |
| <a href="#">221 Reserved</a>                                      | Reserved                    |
| <a href="#">222 Reserved</a>                                      | Reserved                    |
| <a href="#">223 CASH</a>                                          | Connectivity Charges        |
| <a href="#">224 License Tax (Cable)</a>                           | Business Taxes              |
| <a href="#">225 Relay Missouri Surcharge</a>                      | Connectivity Charges        |
| <a href="#">226 FCC Regulatory Fee (VoIP)</a>                     | Regulatory Charges          |
| <a href="#">227 Reserved</a>                                      | Reserved                    |
| <a href="#">228 Municipal Right of Way (Extension)</a>            | Right Of Way Fees           |
| <a href="#">229 Reserved</a>                                      | Reserved                    |
| <a href="#">230 Sales Tax (Video)</a>                             | Sales And Use Taxes         |
| <a href="#">231 North Carolina Telecommunications Sales Tax</a>   | Sales And Use Taxes         |
| <a href="#">232 Telecommunications Relay Surcharge (Cellular)</a> | Connectivity Charges        |
| <a href="#">233 E-911 Prepaid Wireless</a>                        | E-911 Charges               |
| <a href="#">234 Telecommunications Relay Surcharge (Paging)</a>   | Connectivity Charges        |
| <a href="#">235 Telecommunications Relay Surcharge (VoIP)</a>     | Connectivity Charges        |
| <a href="#">236 TDAP</a>                                          | Connectivity Charges        |
| <a href="#">237 TAP Surcharge</a>                                 | Connectivity Charges        |
| <a href="#">238 Communications Service Tax (Non-Facilities)</a>   | Communications Services Tax |
| <a href="#">239 E-911 (VoIP) Alternate</a>                        | E-911 Charges               |
| <a href="#">240 E-911 (VoIP PBX)</a>                              | E-911 Charges               |
| <a href="#">241 Utility Users Tax (VoIP)</a>                      | Utility User Taxes          |
| <a href="#">242 Utility Users Tax (VoIP-Business)</a>             | Utility User Taxes          |
| <a href="#">243 Solid Waste Collection Tax</a>                    | Sales And Use Taxes         |
| <a href="#">244 E 911 (VoIP Business)</a>                         | E-911 Charges               |

| Tax Types                                                              | Category Name        |
|------------------------------------------------------------------------|----------------------|
| <a href="#">245 E 911 (VoIP Nomadic)</a>                               | E-911 Charges        |
| <a href="#">246 E 911 Prepaid Wireless (Alternate)</a>                 | E-911 Charges        |
| <a href="#">247 Police and Fire Protection Fee</a>                     | E-911 Charges        |
| <a href="#">248 San Francisco Access Line Tax</a>                      | E-911 Charges        |
| <a href="#">249 San Francisco Access Line Tax (PBX/Trunk line)</a>     | E-911 Charges        |
| <a href="#">250 San Francisco Access Line Tax (VoIP)</a>               | E-911 Charges        |
| <a href="#">251 San Francisco Access Line Tax (Wireless)</a>           | E-911 Charges        |
| <a href="#">252 San Francisco Access Line Tax (High Cap Trunk)</a>     | E-911 Charges        |
| <a href="#">253 City of San Jose Telephone Line Tax</a>                | E-911 Charges        |
| <a href="#">254 City of San Jose Telephone Line Tax-PBX/Trunk line</a> | E-911 Charges        |
| <a href="#">255 City of San Jose Telephone Line Tax (VoIP)</a>         | E-911 Charges        |
| <a href="#">256 City of San Jose Telephone Line Tax (Wireless)</a>     | E-911 Charges        |
| <a href="#">257 San Leandro Emerg Com Sys Access Tax</a>               | E-911 Charges        |
| <a href="#">258 San Leandro Emerg Com Sys Access Tax (PBX Trunk)</a>   | E-911 Charges        |
| <a href="#">259 San Leandro Emerg Com Sys Access Tax (VoIP)</a>        | E-911 Charges        |
| <a href="#">260 San Leandro Emerg Com Sys Access Tax (Wireless)</a>    | E-911 Charges        |
| <a href="#">261 San Leandro Emerg Com Sys Access Tax-High Cap Trnk</a> | E-911 Charges        |
| <a href="#">262 Police and Fire Protection Fee (Prepaid)</a>           | E-911 Charges        |
| <a href="#">263 Public Safety Communications Surcharge</a>             | E-911 Charges        |
| <a href="#">264 E 911 Technical Charge</a>                             | E-911 Charges        |
| <a href="#">265 Telecom Assistance Svc Fund (High Capacity Trunk)</a>  | Connectivity Charges |
| <a href="#">266 CRT Levy</a>                                           | Regulatory Charges   |
| <a href="#">267 Access Line Tax</a>                                    | E-911 Charges        |
| <a href="#">268 Access Line Tax (PBX/Trunk Line)</a>                   | E-911 Charges        |
| <a href="#">269 Access Line Tax (VoIP)</a>                             | E-911 Charges        |
| <a href="#">270 Access Line Tax (Wireless)</a>                         | E-911 Charges        |
| <a href="#">271 WI USF</a>                                             | Connectivity Charges |
| <a href="#">272 Reserved</a>                                           | Reserved             |
| <a href="#">273 Sales Tax - Other</a>                                  | Sales And Use Taxes  |
| <a href="#">274 FCC Regulatory Fee (VoIP Alternate)</a>                | Reserved             |
| <a href="#">275 Excise Tax (Wireless)</a>                              | Excise Taxes         |
| <a href="#">276 Reserved</a>                                           | Reserved             |
| <a href="#">277 Federal Universal Service Fund (Non-billable)</a>      | Connectivity Charges |
| <a href="#">278 Municipal Right of Way-High Capacity Trunk</a>         | Right Of Way Fees    |
| <a href="#">279 Education Cess</a>                                     | Sales And Use Taxes  |
| <a href="#">280 Secondary and Higher Education Cess</a>                | Sales And Use Taxes  |
| <a href="#">281 Utility Users Tax (Video)</a>                          | Utility User Taxes   |
| <a href="#">282 State USF (VoIP Alternate)</a>                         | Connectivity Charges |
| <a href="#">283 TRS (VoIP Business)</a>                                | Connectivity Charges |
| <a href="#">284 TRS (Trunk)</a>                                        | Connectivity Charges |
| <a href="#">285 Deaf and Disabled Fund (Wireless)</a>                  | Connectivity Charges |
| <a href="#">286 UUT-Wireless (Business)</a>                            | Utility User Taxes   |
| <a href="#">287 Telecommunications Sales Tax-Prepaid</a>               | Sales And Use Taxes  |
| <a href="#">288 CA High Cost Fund A (VoIP Actual)</a>                  | Connectivity Charges |
| <a href="#">289 State High Cost Fund (VoIP Actual)</a>                 | Connectivity Charges |

| Tax Types                                                              | Category Name        |
|------------------------------------------------------------------------|----------------------|
| <a href="#">290 Universal Lifeline Telephone Svc Chg (VoIP Actual)</a> | Connectivity Charges |
| <a href="#">291 Telecommunications Relay Svc Charge (VoIP Actual)</a>  | Connectivity Charges |
| <a href="#">292 CA Teleconnect Fund (VoIP Actual)</a>                  | Connectivity Charges |
| <a href="#">293 CASF (VoIP Actual)</a>                                 | Connectivity Charges |
| <a href="#">294 Oklahoma Sales Tax</a>                                 | Sales And Use Taxes  |
| <a href="#">295 Business and Occupation Tax (Prtg and Publishing)</a>  | Business Taxes       |
| <a href="#">296 Premier Resort Area Tax</a>                            | Sales And Use Taxes  |
| <a href="#">297 911 Equalization Surcharge</a>                         | E-911 Charges        |
| <a href="#">298 Universal Service Fee</a>                              | Connectivity Charges |
| <a href="#">299 NE Universal Service</a>                               | Connectivity Charges |
| <a href="#">300 TAP Surcharge (Wireless)</a>                           | Connectivity Charges |
| <a href="#">301 GA Universal Access Fund</a>                           | Connectivity Charges |
| <a href="#">302 CA High Cost Fund A (Wireless)</a>                     | Connectivity Charges |
| <a href="#">303 CA Teleconnect Fund (Wireless)</a>                     | Connectivity Charges |
| <a href="#">304 CASF (Wireless)</a>                                    | Connectivity Charges |
| <a href="#">305 State High Cost Fund (Wireless)</a>                    | Connectivity Charges |
| <a href="#">306 PUC Fee (Wireless)</a>                                 | Regulatory Charges   |
| <a href="#">307 Universal Lifeline Telephone Svc Charge (Wireless)</a> | Connectivity Charges |
| <a href="#">308 NY TAF</a>                                             | Connectivity Charges |
| <a href="#">309 Prepaid Wireless E911 TRS Surcharge</a>                | E-911 Charges        |
| <a href="#">310 TRS-Prepaid Wireless</a>                               | Connectivity Charges |
| <a href="#">311 FUSF (Multi-line)</a>                                  | Connectivity Charges |
| <a href="#">312 ND Gross Receipts Tax</a>                              | Gross Receipts Taxes |
| <a href="#">313 NY Sales Tax</a>                                       | Sales And Use Taxes  |
| <a href="#">314 NY Local Transit Tax</a>                               | Sales And Use Taxes  |
| <a href="#">315 NY Local District Tax</a>                              | Sales And Use Taxes  |
| <a href="#">316 Sales Tax-Satellite</a>                                | Sales And Use Taxes  |
| <a href="#">317 Sales Tax-Commercial Lease</a>                         | Sales And Use Taxes  |
| <a href="#">318 Food and Beverage Tax</a>                              | Sales And Use Taxes  |
| <a href="#">319 Reserved</a>                                           | Reserved             |
| <a href="#">320 Reserved</a>                                           | Reserved             |
| <a href="#">321 Vendor Use Tax</a>                                     | Sales And Use Taxes  |
| <a href="#">322 District Vendor Use Tax</a>                            | Sales And Use Taxes  |
| <a href="#">323 Special Vendor Use Tax</a>                             | Sales And Use Taxes  |
| <a href="#">324 Transit Vendor Use Tax</a>                             | Sales And Use Taxes  |
| <a href="#">325 Crime Control District Vendor Use Tax</a>              | Sales And Use Taxes  |
| <a href="#">326 Library District Vendor Use Tax</a>                    | Sales And Use Taxes  |
| <a href="#">327 Hospital District Vendor Use Tax</a>                   | Sales And Use Taxes  |
| <a href="#">328 Health Services District Vendor Use Tax</a>            | Sales And Use Taxes  |
| <a href="#">329 Emergency Services District Vendor Use Tax</a>         | Sales And Use Taxes  |
| <a href="#">330 Improvement District Vendor Use Tax</a>                | Sales And Use Taxes  |
| <a href="#">331 Development District Vendor Use Tax</a>                | Sales And Use Taxes  |
| <a href="#">332 Ambulance District Vendor Use Tax</a>                  | Sales And Use Taxes  |
| <a href="#">333 Fire District Vendor Use Tax</a>                       | Sales And Use Taxes  |
| <a href="#">334 Football District Vendor Use Tax</a>                   | Sales And Use Taxes  |
| <a href="#">335 Baseball District Vendor Use Tax</a>                   | Sales And Use Taxes  |

| Tax Types                                                        | Category Name       |
|------------------------------------------------------------------|---------------------|
| <a href="#">336 Educational Vendor Use Tax</a>                   | Sales And Use Taxes |
| <a href="#">337 School District Vendor Use Tax</a>               | Sales And Use Taxes |
| <a href="#">338 Advanced Transit Vendor Use Tax</a>              | Sales And Use Taxes |
| <a href="#">339 Tribal Vendor Use Tax</a>                        | Sales And Use Taxes |
| <a href="#">340 Vendor Use Tax-Senior Citizen</a>                | Sales And Use Taxes |
| <a href="#">341 Vendor Use Tax-Manufacturing</a>                 | Sales And Use Taxes |
| <a href="#">342 Vendor Use Tax-Motor Vehicles</a>                | Sales And Use Taxes |
| <a href="#">343 Vendor Use Tax-Vending</a>                       | Sales And Use Taxes |
| <a href="#">344 Vendor Use Tax-Food and Drugs</a>                | Sales And Use Taxes |
| <a href="#">345 Vendor Use Tax-Food</a>                          | Sales And Use Taxes |
| <a href="#">346 Vendor Use Tax-Motor Fuel</a>                    | Sales And Use Taxes |
| <a href="#">347 Vendor Use Tax-Parking</a>                       | Sales And Use Taxes |
| <a href="#">348 Vendor Use Tax-Medical Equipment</a>             | Sales And Use Taxes |
| <a href="#">349 Alcoholic Beverage Vendor Use Tax</a>            | Sales And Use Taxes |
| <a href="#">350 Vendor Use Tax-Alcohol</a>                       | Sales And Use Taxes |
| <a href="#">351 Liquor Drink Vendor Use Tax</a>                  | Sales And Use Taxes |
| <a href="#">352 Vendor Use Tax-Video</a>                         | Sales And Use Taxes |
| <a href="#">353 Premier Resort Area Vendor Use Tax</a>           | Sales And Use Taxes |
| <a href="#">354 NY Transit Vendor Use Tax</a>                    | Sales And Use Taxes |
| <a href="#">355 NY District Vendor Use Tax</a>                   | Sales And Use Taxes |
| <a href="#">356 Vendor Use Tax-Food and Beverage</a>             | Sales And Use Taxes |
| <a href="#">357 Consumer Use Tax</a>                             | Sales And Use Taxes |
| <a href="#">358 District Consumer Use Tax</a>                    | Sales And Use Taxes |
| <a href="#">359 Special Consumer Use Tax</a>                     | Sales And Use Taxes |
| <a href="#">360 Transit Consumer Use Tax</a>                     | Sales And Use Taxes |
| <a href="#">361 Crime Control District Consumer Use Tax</a>      | Sales And Use Taxes |
| <a href="#">362 Library District Consumer Use Tax</a>            | Sales And Use Taxes |
| <a href="#">363 Hospital District Consumer Use Tax</a>           | Sales And Use Taxes |
| <a href="#">364 Health Services District Consumer Use Tax</a>    | Sales And Use Taxes |
| <a href="#">365 Emergency Services District Consumer Use Tax</a> | Sales And Use Taxes |
| <a href="#">366 Improvement District Consumer Use Tax</a>        | Sales And Use Taxes |
| <a href="#">367 Development District Consumer Use Tax</a>        | Sales And Use Taxes |
| <a href="#">368 Ambulance District Consumer Use Tax</a>          | Sales And Use Taxes |
| <a href="#">369 Fire District Consumer Use Tax</a>               | Sales And Use Taxes |
| <a href="#">370 Football District Consumer Use Tax</a>           | Sales And Use Taxes |
| <a href="#">371 Baseball District Consumer Use Tax</a>           | Sales And Use Taxes |
| <a href="#">372 Educational Consumer Use Tax</a>                 | Sales And Use Taxes |
| <a href="#">373 School District Consumer Use Tax</a>             | Sales And Use Taxes |
| <a href="#">374 Advanced Transit Consumer Use Tax</a>            | Sales And Use Taxes |
| <a href="#">375 Tribal Consumer Use Tax</a>                      | Sales And Use Taxes |
| <a href="#">376 Consumer Use Tax-Senior Citizen</a>              | Sales And Use Taxes |
| <a href="#">377 Consumer Use Tax-Manufacturing</a>               | Sales And Use Taxes |
| <a href="#">378 Consumer Use Tax-Motor Vehicles</a>              | Sales And Use Taxes |
| <a href="#">379 Consumer Use Tax-Vending</a>                     | Sales And Use Taxes |
| <a href="#">380 Consumer Use Tax-Food and Drugs</a>              | Sales And Use Taxes |
| <a href="#">381 Consumer Use Tax-Food</a>                        | Sales And Use Taxes |
| <a href="#">382 Consumer Use Tax-Motor Fuel</a>                  | Sales And Use Taxes |
| <a href="#">383 Consumer Use Tax-Parking</a>                     | Sales And Use Taxes |
| <a href="#">384 Consumer Use Tax-Medical Equipment</a>           | Sales And Use Taxes |

| Tax Types                                                          | Category Name        |
|--------------------------------------------------------------------|----------------------|
| <a href="#">385 Alcoholic Beverage Consumer Use Tax</a>            | Sales And Use Taxes  |
| <a href="#">386 Consumer Use Tax-Alcohol</a>                       | Sales And Use Taxes  |
| <a href="#">387 Liquor Drink Consumer Use Tax</a>                  | Sales And Use Taxes  |
| <a href="#">388 Consumer Use Tax-Video</a>                         | Sales And Use Taxes  |
| <a href="#">389 Premier Resort Area Consumer Use Tax</a>           | Sales And Use Taxes  |
| <a href="#">390 NY Transit Consumer Use Tax</a>                    | Sales And Use Taxes  |
| <a href="#">391 NY District Consumer Use Tax</a>                   | Sales And Use Taxes  |
| <a href="#">392 Consumer Use Tax-Food and Beverage</a>             | Sales And Use Taxes  |
| <a href="#">393 Tasa de Control</a>                                | Regulatory Charges   |
| <a href="#">394 Radio Rights Fee</a>                               | Connectivity Charges |
| <a href="#">395 Business &amp; Occupation Tax-Rent and Royalty</a> | Business Taxes       |
| <a href="#">396 Business &amp; Occupation Tax-Other Services</a>   | Business Taxes       |
| <a href="#">397 Montana Excise Tax</a>                             | Excise Taxes         |
| <a href="#">398 Rural Transportation Authority District Tax</a>    | Sales And Use Taxes  |
| <a href="#">399 MHA District Tax</a>                               | Sales And Use Taxes  |
| <a href="#">400 Public Safety Improvements District Tax</a>        | Sales And Use Taxes  |
| <a href="#">401 Mass Transit District Tax</a>                      | Sales And Use Taxes  |
| <a href="#">402 Metropolitan District Tax</a>                      | Sales And Use Taxes  |
| <a href="#">403 RTA Consumer Use Tax</a>                           | Sales And Use Taxes  |
| <a href="#">404 RTA Vendor Use Tax</a>                             | Sales And Use Taxes  |
| <a href="#">405 MHA Consumer Use Tax</a>                           | Sales And Use Taxes  |
| <a href="#">406 MHA Vendor Use Tax</a>                             | Sales And Use Taxes  |
| <a href="#">407 Mass Transit District Consumer Use Tax</a>         | Sales And Use Taxes  |
| <a href="#">408 Mass Transit District Vendor Use Tax</a>           | Sales And Use Taxes  |
| <a href="#">409 VAT (Reduced Rate)</a>                             | Value Added Taxes    |
| <a href="#">410 Poison Control Fund (Wireless)</a>                 | E-911 Charges        |
| <a href="#">411 State Inspection and Supervision</a>               | Regulatory Charges   |
| <a href="#">412 Education Sales - Vending</a>                      | Sales And Use Taxes  |
| <a href="#">413 Education Sales – Motor Vehicles</a>               | Sales And Use Taxes  |
| <a href="#">414 Education Use – Motor Vehicles</a>                 | Sales And Use Taxes  |
| <a href="#">415 Education Consumer Use – Motor Vehicles</a>        | Sales And Use Taxes  |
| <a href="#">416 Education Vendor Use – Motor Vehicles</a>          | Sales And Use Taxes  |
| <a href="#">417 Education Sales -- Manufacturing</a>               | Sales And Use Taxes  |
| <a href="#">418 Education Use -- Manufacturing</a>                 | Sales And Use Taxes  |
| <a href="#">419 Education Consumer Use -- Manufacturing</a>        | Sales And Use Taxes  |
| <a href="#">420 Education Vendor Use -- Manufacturing</a>          | Sales And Use Taxes  |
| <a href="#">421 Rental Use Tax – Motor Vehicles</a>                | Sales And Use Taxes  |
| <a href="#">422 Consumer Use Rental Tax – Motor Vehicles</a>       | Sales And Use Taxes  |
| <a href="#">423 Vendor Use Rental Tax – Motor Vehicles</a>         | Sales And Use Taxes  |
| <a href="#">424 Revenue Statement</a>                              | Reserved             |
| <a href="#">425 NY MCTD 186c (Wireless)</a>                        | Excise Taxes         |
| <a href="#">426 WY USF</a>                                         | Connectivity Charges |
| <a href="#">427 WY USF (Paging)</a>                                | Connectivity Charges |
| <a href="#">428 WY USF (Wireless)</a>                              | Connectivity Charges |
| <a href="#">429 FCC Regulatory Fee-Toll Free</a>                   | Regulatory Charges   |
| <a href="#">430 FCC Regulatory Fee (Satellite)</a>                 | Regulatory Charges   |
| <a href="#">431 Commerce Tax</a>                                   | Gross Receipts Taxes |
| <a href="#">432 Telecom Assistance Svc Fund – VoIP</a>             | Connectivity Charges |

| Tax Types                                                              | Category Name        |
|------------------------------------------------------------------------|----------------------|
| <a href="#">433 Telecom Assistance Svc Fund – VoIP High Cap Trnk</a>   | Connectivity Charges |
| <a href="#">434 E-911 (VoIP-Nomadic PBX)</a>                           | E-911 Charges        |
| <a href="#">435 E-911 Service Fee (NL 911 Bureau)</a>                  | E-911 Charges        |
| <a href="#">436 Copyright Fee (Rated)</a>                              | Reserved             |
| <a href="#">437 Copyright Fee (Fixed)</a>                              | Reserved             |
| <a href="#">438 Utility Tax</a>                                        | Business Taxes       |
| <a href="#">439 Audio-Video Service Tax</a>                            | Gross Receipts Taxes |
| <a href="#">440 Swachh Bharat Cess</a>                                 | Excise Taxes         |
| <a href="#">441 PIS</a>                                                | Business Taxes       |
| <a href="#">442 COFINS</a>                                             | Business Taxes       |
| <a href="#">443 ICMS</a>                                               | Value Added Taxes    |
| <a href="#">444 Federal USF (Centrex)</a>                              | Regulatory Charges   |
| <a href="#">445 UUT (Prepaid Wireless)</a>                             | Utility User Taxes   |
| <a href="#">446 Mobile Telephony Services Surcharge</a>                | Regulatory Charges   |
| <a href="#">447 Access Line Tax (Prepaid Wireless)</a>                 | E-911 Charges        |
| <a href="#">448 San Leandro Emerg Com Sys Acc Tax (Ppd Wireless)</a>   | E-911 Charges        |
| <a href="#">449 Rental Tax (Lower Rate)</a>                            | Sales And Use Taxes  |
| <a href="#">450 CA High Cost Fund A (VoIP)</a>                         | Connectivity Charges |
| <a href="#">451 State High Cost Fund (VoIP)</a>                        | Connectivity Charges |
| <a href="#">452 CA Teleconnect Fund (VoIP)</a>                         | Connectivity Charges |
| <a href="#">453 CASF (VoIP)</a>                                        | Connectivity Charges |
| <a href="#">454 Universal Lifeline Telephone Service Charge (VoIP)</a> | Connectivity Charges |
| <a href="#">455 FUNTTEL</a>                                            | Regulatory Charges   |
| <a href="#">456 FUST</a>                                               | Connectivity Charges |
| <a href="#">457 Telecommunications Use Tax</a>                         | Sales and Use Taxes  |
| <a href="#">458 Krishi Kalyan Cess</a>                                 | Excise Taxes         |
| <a href="#">459 School and Library Fund Surcharge</a>                  | Connectivity Charges |
| <a href="#">460 State 911 Charge</a>                                   | E-911 Charges        |
| <a href="#">461 ITAC Assessment</a>                                    | Connectivity Charges |
| <a href="#">462 State 911 Charge (Wireless)</a>                        | E-911 Charges        |
| <a href="#">463 E-911 Charge (Advanced Services)</a>                   | E-911 Charges        |
| <a href="#">464 VAT (Wireless)</a>                                     | Value Added Taxes    |
| <a href="#">465 VAT (Communications)</a>                               | Value Added Taxes    |
| <a href="#">466 CA TRS</a>                                             | Connectivity Charges |
| <a href="#">467 CA TRS (Wireless)</a>                                  | Connectivity Charges |
| <a href="#">468 CA PUC Fee</a>                                         | Regulatory Charges   |
| <a href="#">469 Use Tax (Rental)</a>                                   | Sales and Use Taxes  |
| <a href="#">470 Use Tax (Other)</a>                                    | Sales and Use Taxes  |
| <a href="#">471 Consumer Use Tax (Other)</a>                           | Sales and Use Taxes  |
| <a href="#">472 Vendor Use Tax (Other)</a>                             | Sales and Use Taxes  |
| <a href="#">473 SC USF</a>                                             | Connectivity Charges |
| <a href="#">474 USF (Prepaid Wireless)</a>                             | Connectivity Charges |
| <a href="#">475 E-911 (Lifeline)</a>                                   | E-911 Charges        |
| <a href="#">476 Utility Tax NF</a>                                     | Business Taxes       |
| <a href="#">477 Telecommunications Sales Tax (Wholesale)</a>           | Sales and Use Taxes  |
| <a href="#">478 E-rate Broadband Program</a>                           | Connectivity Charges |



| Tax Types                                                            | Category Name        |
|----------------------------------------------------------------------|----------------------|
| <a href="#">479 E-rate Broadband Program (Business Line)</a>         | Connectivity Charges |
| <a href="#">480 E-rate Broadband Program (Line)</a>                  | Connectivity Charges |
| <a href="#">481 E-rate Broadband Program (Wireless)</a>              | Connectivity Charges |
| <a href="#">482 IGST (Communications)</a>                            | Sales and Use Taxes  |
| <a href="#">483 CGST</a>                                             | Sales and Use Taxes  |
| <a href="#">484 CGST (Communications)</a>                            | Sales and Use Taxes  |
| <a href="#">485 SGST</a>                                             | Sales and Use Taxes  |
| <a href="#">486 SGST (Communications)</a>                            | Sales and Use Taxes  |
| <a href="#">487 Universal Service Fund (Other)</a>                   | Connectivity Charges |
| <a href="#">488 IGST</a>                                             | Sales and Use Taxes  |
| <a href="#">489 Kentucky Lifeline Surcharge</a>                      | Connectivity Charges |
| <a href="#">490 Telecommunications Sales Tax NF</a>                  | Sales and Use Taxes  |
| <a href="#">491 Public Safety Communications Surcharge (Prepaid)</a> | E-911 Charges        |
| <a href="#">492 Statutory Gross Receipts NF</a>                      | Gross Receipts Taxes |
| <a href="#">493 PUC Franchise Fee (Video) NF</a>                     | Regulatory Charges   |
| <a href="#">494 Sales Tax NF</a>                                     | Sales and Use Taxes  |
| <a href="#">495 District Tax NF</a>                                  | Sales and Use Taxes  |
| <a href="#">496 Hospital District Tax NF</a>                         | Sales and Use Taxes  |
| <a href="#">497 Improvement District Tax NF</a>                      | Sales and Use Taxes  |
| <a href="#">498 Mass Transit District Tax NF</a>                     | Sales and Use Taxes  |
| <a href="#">499 Metropolitan District Tax NF</a>                     | Sales and Use Taxes  |
| <a href="#">500 MHA District Tax NF</a>                              | Sales and Use Taxes  |
| <a href="#">501 Public Safety Improvements District Tax NF</a>       | Sales and Use Taxes  |
| <a href="#">502 Rural Transportation Authority District Tax NF</a>   | Sales and Use Taxes  |
| <a href="#">503 Transit Tax NF</a>                                   | Sales and Use Taxes  |
| <a href="#">504 District Consumer Use Tax NF</a>                     | Sales and Use Taxes  |
| <a href="#">505 Hospital District Consumer Use Tax NF</a>            | Sales and Use Taxes  |
| <a href="#">506 Improvement District Consumer Use Tax NF</a>         | Sales and Use Taxes  |
| <a href="#">507 Mass Transit District Consumer Use Tax NF</a>        | Sales and Use Taxes  |
| <a href="#">508 MHA Consumer Use Tax NF</a>                          | Sales and Use Taxes  |
| <a href="#">509 RTA Consumer Use Tax NF</a>                          | Sales and Use Taxes  |
| <a href="#">510 Transit Consumer Use Tax NF</a>                      | Sales and Use Taxes  |
| <a href="#">511 District Vendor Use Tax NF</a>                       | Sales and Use Taxes  |
| <a href="#">512 Hospital District Vendor Use Tax NF</a>              | Sales and Use Taxes  |
| <a href="#">513 Improvement District Vendor Use Tax NF</a>           | Sales and Use Taxes  |
| <a href="#">514 Mass Transit District Vendor Use Tax NF</a>          | Sales and Use Taxes  |
| <a href="#">515 MHA Vendor Use Tax NF</a>                            | Sales and Use Taxes  |
| <a href="#">516 RTA Vendor Use Tax NF</a>                            | Sales and Use Taxes  |
| <a href="#">517 Transit Vendor Use Tax NF</a>                        | Sales and Use Taxes  |
| <a href="#">518 State USF (VoIP Alternate) NF</a>                    | Connectivity Charges |
| <a href="#">519 E-rate Broadband Program (VoIP Alternate)</a>        | Connectivity Charges |
| <a href="#">520 ConnectME Fund (VoIP Alternate)</a>                  | Connectivity Charges |
| <a href="#">521 P.U.C. Fee (VoIP Alternate)</a>                      | Regulatory Charges   |
| <a href="#">522 P.U.C. Fee NF</a>                                    | Regulatory Charges   |
| <a href="#">523 Sales Tax (Tiered Rate)</a>                          | Sales and Use Taxes  |
| <a href="#">524 Use Tax (Tiered Rate)</a>                            | Sales and Use Taxes  |
| <a href="#">525 Consumer Use Tax (Tiered Rate)</a>                   | Sales and Use Taxes  |
| <a href="#">526 Vendor Use Tax (Tiered Rate)</a>                     | Sales and Use Taxes  |



| Tax Types                                                               | Category Name               |
|-------------------------------------------------------------------------|-----------------------------|
| <a href="#">527 National Sales Tax</a>                                  | Sales and Use Taxes         |
| <a href="#">528 National Service Tax</a>                                | Sales and Use Taxes         |
| <a href="#">529 Communications Service Tax NF</a>                       | Communications Services Tax |
| <a href="#">530 Communications Service Tax NF (Cable)</a>               | Communications Services Tax |
| <a href="#">531 Communications Service Tax NF (Satellite)</a>           | Communications Services Tax |
| <a href="#">532 Communications Service Tax NF (Wireless)</a>            | Communications Services Tax |
| <a href="#">533 Excise Tax NF</a>                                       | Excise Taxes                |
| <a href="#">534 Statutory Gross Receipts NF (Video)</a>                 | Gross Receipts Taxes        |
| <a href="#">535 License Tax NF</a>                                      | Business Taxes              |
| <a href="#">536 Communications Service Tax NFR</a>                      | Communications Services Tax |
| <a href="#">537 Communications Service Tax NFR (Satellite)</a>          | Communications Services Tax |
| <a href="#">538 Statutory Gross Receipts NFR</a>                        | Gross Receipts Taxes        |
| <a href="#">539 Statutory Gross Receipts NFR (Video)</a>                | Gross Receipts Taxes        |
| <a href="#">540 Statutory Gross Receipts NFR (Wireless)</a>             | Gross Receipts Taxes        |
| <a href="#">541 Statutory Gross Receipts NFR (Business)</a>             | Gross Receipts Taxes        |
| <a href="#">542 Sales Tax (Prepaid Wireless)</a>                        | Sales and Use Taxes         |
| <a href="#">543 CA High Cost Fund A (Prepaid Wireless)</a>              | Connectivity Charges        |
| <a href="#">544 CA Teleconnect Fund (Prepaid Wireless)</a>              | Connectivity Charges        |
| <a href="#">545 CASF (Prepaid Wireless)</a>                             | Connectivity Charges        |
| <a href="#">546 PUC Fee (Prepaid Wireless)</a>                          | Regulatory Charges          |
| <a href="#">547 Universal Lifeline Telephone Svc (Prepaid Wireless)</a> | Connectivity Charges        |
| <a href="#">548 CA TRS (Prepaid Wireless)</a>                           | Connectivity Charges        |
| <a href="#">549 Sales Tax-Commercial Lease (Additional)</a>             | Sales and Use Taxes         |
| <a href="#">550 Telecommunications Levy</a>                             | Sales and Use Taxes         |
| <a href="#">551 Telecommunications Levy (Internet)</a>                  | Sales and Use Taxes         |

## 4. Tax Types and Descriptions

|          |                                                                                                                                                                                                  |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <b>Sales Tax</b>                                                                                                                                                                                 |
|          | This is a tax on the privilege of purchasing goods and services.                                                                                                                                 |
| <b>2</b> | <b>Business and Occupation Tax</b>                                                                                                                                                               |
|          | This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.                                                     |
| <b>3</b> | <b>Carrier Gross Receipts</b>                                                                                                                                                                    |
|          | This is a tax based upon gross receipts of the telecommunications carrier. Each portion of the tax is passed on to consumers based upon the amount of their phone bill.                          |
| <b>4</b> | <b>District Tax</b>                                                                                                                                                                              |
|          | District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district. |

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| <b>5</b>  | <b>Excise Tax</b>                                                                                                                                                                                                                                                                 |
|           | Excise taxes are imposed at the manufacturer and/or retail level and are virtually indistinguishable from a sales tax to the consumer. However, many excise taxes are considered part of the sale or gross receipts and are therefore taxes by sales and/or gross receipts taxes. |
| <b>6</b>  | <b>Federal Excise Tax</b>                                                                                                                                                                                                                                                         |
|           | Federal tax on telecommunications services.                                                                                                                                                                                                                                       |
| <b>7</b>  | <b>Fed USF A - School</b>                                                                                                                                                                                                                                                         |
|           | A federal universal service fund imposed by the Federal Communications Commission to fund schools, libraries and rural health care support mechanisms. (See also type 18)                                                                                                         |
| <b>8</b>  | <b>License Tax</b>                                                                                                                                                                                                                                                                |
|           | Tax based upon the granting of a license to perform a service to the community. In many cases, this tax can be passed on to consumers.                                                                                                                                            |
| <b>9</b>  | <b>P.U.C. Fee</b>                                                                                                                                                                                                                                                                 |
|           | Public Utility Commission fees are used to fund the Public Utility Commission or Public Service Commission.                                                                                                                                                                       |
| <b>10</b> | <b>E911</b>                                                                                                                                                                                                                                                                       |
|           | Provides funding for the emergency 911 systems.                                                                                                                                                                                                                                   |
| <b>11</b> | <b>Service Tax</b>                                                                                                                                                                                                                                                                |
|           | This tax is used to fund a service such as the telecommunications relay service for the deaf.                                                                                                                                                                                     |
| <b>12</b> | <b>Special Tax</b>                                                                                                                                                                                                                                                                |
|           | Used to specify a tax that does not fit into a typical category.                                                                                                                                                                                                                  |
| <b>13</b> | <b>State Universal Service Fund</b>                                                                                                                                                                                                                                               |
|           | The purpose of the fund depends upon the state, however these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations.                                                                                       |
| <b>14</b> | <b>Statutory Gross Receipts</b>                                                                                                                                                                                                                                                   |
|           | Tax based upon the gross receipts of one or more transaction and service type combinations.                                                                                                                                                                                       |
| <b>15</b> | <b>Surcharge</b>                                                                                                                                                                                                                                                                  |
|           | Surcharge imposed by a taxing jurisdiction upon telecommunications services. Typically these are taxed by the federal excise tax and may be taxes by other taxes as well.                                                                                                         |
| <b>16</b> | <b>Utility Users Tax</b>                                                                                                                                                                                                                                                          |
|           | This is a tax imposed upon users of utilities. In this case the utility is telecommunications.                                                                                                                                                                                    |
| <b>17</b> | <b>Sales Web Hosting</b>                                                                                                                                                                                                                                                          |
|           | Similar to tax type 1 (Sales Tax) but applies only to web hosting services.                                                                                                                                                                                                       |
| <b>18</b> | <b>Fed Universal Service Fund</b>                                                                                                                                                                                                                                                 |
|           | Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon interstate and international telephone revenue and FCC Subscriber Line Fee charges. |

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| <b>19</b> | <b>State High Cost Fund</b>                                                                                                                                                                                                                                                                |
|           | State high cost funds are used to subsidize the cost of telecommunications users in remote locations. For other than wireless or VoIP revenue.                                                                                                                                             |
| <b>20</b> | <b>State Deaf and Disabled Fund</b>                                                                                                                                                                                                                                                        |
|           | This fund is used to provide access to telecommunications services for deaf and disabled individuals.                                                                                                                                                                                      |
| <b>21</b> | <b>CA Teleconnect Fund</b>                                                                                                                                                                                                                                                                 |
|           | This fund supports California providers that offer discounts to schools, libraries, health care and community-based organizations with telecommunications services that qualify. For other than wireless or VoIP revenue.                                                                  |
| <b>22</b> | <b>Universal Lifeline Telephone Service Charge</b>                                                                                                                                                                                                                                         |
|           | This California state charge funds a program that provides basic telephone service to qualifying low-income families. For other than wireless or VoIP revenue.                                                                                                                             |
| <b>23</b> | <b>Telecom Relay Surcharge</b>                                                                                                                                                                                                                                                             |
|           | Surcharge to provide funding for telecommunications access for the hearing impaired.                                                                                                                                                                                                       |
| <b>24</b> | <b>Telecommunications Infrastructure Maintenance Fee</b>                                                                                                                                                                                                                                   |
|           | Fee used to fund the maintenance of telecommunications infrastructure (network, switches, etc.).                                                                                                                                                                                           |
| <b>25</b> | <b>State Poison Control Fund</b>                                                                                                                                                                                                                                                           |
|           | Fund used to establish and support a statewide poison control center network.                                                                                                                                                                                                              |
| <b>26</b> | <b>Telecommunications Infrastructure Fund</b>                                                                                                                                                                                                                                              |
|           | Fund used to support the telecommunications infrastructure.                                                                                                                                                                                                                                |
| <b>27</b> | <b>NY MCTD 186c</b>                                                                                                                                                                                                                                                                        |
|           | New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable telephone services subject to the NY 186e excise tax on telecommunications and said services have occurred solely within the specific NY counties that comprise the NY MCTD.       |
| <b>28</b> | <b>NY MCTD 184a</b>                                                                                                                                                                                                                                                                        |
|           | New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable local telephone services subject to the NY Franchise 184 tax (tax type 45 below) and said services have occurred solely within the specific NY counties that comprise the NY MCTD. |
| <b>29</b> | <b>Franchise Tax</b>                                                                                                                                                                                                                                                                       |
|           | Tax imposed upon a telecommunications carrier for granting of a telecommunications franchise by the governing body. Many of these can and are passed on to the consumer.                                                                                                                   |
| <b>30</b> | <b>Utility Users Tax - Business</b>                                                                                                                                                                                                                                                        |
|           | Similar to tax type 16 (Utility Users Tax) but applies only to business subscribers. This will occur when different rates exist for utility users based upon their being a business or residential user.                                                                                   |
| <b>31</b> | <b>Fed Telecommunications Relay Service</b>                                                                                                                                                                                                                                                |
|           | The tax funds the Federal Telecommunications Relay Services (TRS), which is required by Title IV of the Americans with Disabilities Act.                                                                                                                                                   |

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| <b>32</b> | <b>District Tax (Residential)</b>                                                                                                                                                                                                            |
|           | Similar to tax type 4 (District Tax) but applies only to a residential customer.                                                                                                                                                             |
| <b>33</b> | <b>Transit Tax</b>                                                                                                                                                                                                                           |
|           | A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.                                              |
| <b>34</b> | <b>Telecommunications Assistance Service Fund</b>                                                                                                                                                                                            |
|           | Similar to tax type 13 (State Universal Service Fund) but the funding is usually focused on helping low income and elderly telecommunication users. Typically this charge is accessed as a per line charge on local lines.                   |
| <b>35</b> | <b>E911 (Business)</b>                                                                                                                                                                                                                       |
|           | Similar to tax type 10 (E911) but applies only to a business customer.                                                                                                                                                                       |
| <b>36</b> | <b>TRS (Business)</b>                                                                                                                                                                                                                        |
|           | Similar to tax type 23 (Telecommunications Relay Service Surcharge) but applies only to a business customer.                                                                                                                                 |
| <b>37</b> | <b>Universal Service Fund (Access/Trunk line)</b>                                                                                                                                                                                            |
|           | Similar to tax type 13 (State Universal Service Fund) but applies only on applicable local access or local trunk line.                                                                                                                       |
| <b>38</b> | <b>Universal Service Fund (Business Line)</b>                                                                                                                                                                                                |
|           | Similar to tax type 13 (State Universal Service Fund) but applies only on a business local line.                                                                                                                                             |
| <b>39</b> | <b>E911 (PBX/Trunk line)</b>                                                                                                                                                                                                                 |
|           | Similar to tax type 10 (E911) but applies only on a local PBX or local trunk line.                                                                                                                                                           |
| <b>40</b> | <b>License Tax (Business)</b>                                                                                                                                                                                                                |
|           | Similar to tax type 8 (License Tax) but applies only to a business customer type.                                                                                                                                                            |
| <b>41</b> | <b>Optional Telecommunications Infrastructure Maintenance Fee</b>                                                                                                                                                                            |
|           | Similar to tax type 24 (Telecommunications Infrastructure Maintenance Fee) but applies only in the state of Illinois and at the option of the carrier for municipalities in Illinois who do not impose a local TIMF charge.                  |
| <b>42</b> | <b>Sales Tax (Business)</b>                                                                                                                                                                                                                  |
|           | Similar to tax type 1 (Sales Tax) but applies only to a business customer.                                                                                                                                                                   |
| <b>43</b> | <b>E911 (Residential)</b>                                                                                                                                                                                                                    |
|           | Similar to tax type 10 (E911) but applies only to a residential customer.                                                                                                                                                                    |
| <b>44</b> | <b>E911 (Wireless)</b>                                                                                                                                                                                                                       |
|           | Similar to tax type 10 (E911) but applies only on wireless telecommunications.                                                                                                                                                               |
| <b>45</b> | <b>NY Franchise 184</b>                                                                                                                                                                                                                      |
|           | NY State imposed franchise tax on local telephone carriers who are principally engaged in the conduct of local telephone business (i.e. 50% or more of the carrier's operating revenues are derived from local telephone business revenues.) |

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| <b>46</b> | <b>NY Franchise 184 Usage</b>                                                                                                                                                                                                                                                                                                                                   |
|           | Similar to tax type 45 (NY Franchise 184) but only applicable to separately charged intraLATA toll services. Said charge is still subject to the “principally engaged in the conduct of local telephone business” standard as described above in tax type 45 description.                                                                                       |
| <b>47</b> | <b>NY MCTD 184a Usage</b>                                                                                                                                                                                                                                                                                                                                       |
|           | Similar to tax type 28 (NY MCTD 184a) but only applicable to separately charged intraLATA toll services. Said charge is still subject to the “principally engaged in the conduct of local telephone business” standard as described above in tax type 45 description.                                                                                           |
| <b>48</b> | <b>Universal Service Fund (Wireless)</b>                                                                                                                                                                                                                                                                                                                        |
|           | Similar to tax type 13 (State Universal Service Fund), but applies only on wireless telecommunications.                                                                                                                                                                                                                                                         |
| <b>49</b> | <b>Use Tax</b>                                                                                                                                                                                                                                                                                                                                                  |
|           | An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.                                                                                                                                                                                               |
| <b>50</b> | <b>Sales Tax (Data)</b>                                                                                                                                                                                                                                                                                                                                         |
|           | Similar to tax type 1 (Sales Tax) but applies only on data services.                                                                                                                                                                                                                                                                                            |
| <b>51</b> | <b>Municipal Right of Way</b>                                                                                                                                                                                                                                                                                                                                   |
|           | Tax imposed on local exchange telephone services to cover the municipal cost in managing and maintaining municipal rights-of-way. Typically these charges are accessed through a per line fee.                                                                                                                                                                  |
| <b>52</b> | <b>Municipal Right of Way (Business)</b>                                                                                                                                                                                                                                                                                                                        |
|           | Similar to tax type 51 (Municipal Right of Way) but applies only to business customers of local exchange services.                                                                                                                                                                                                                                              |
| <b>53</b> | <b>Municipal Right of Way (Private Line)</b>                                                                                                                                                                                                                                                                                                                    |
|           | Similar to tax type 51 (Municipal Right of Way) but applies only to private line customers (Residential and Business).                                                                                                                                                                                                                                          |
| <b>54</b> | <b>Utility Users Tax (Wireless)</b>                                                                                                                                                                                                                                                                                                                             |
|           | Similar to tax type 16 (Utility Users Tax) but applies only on wireless telecommunications.                                                                                                                                                                                                                                                                     |
| <b>55</b> | <b>Fed USF Cellular</b>                                                                                                                                                                                                                                                                                                                                         |
|           | Similar to tax type 18 (Fed USF Combined High Cost and School) but applies only on wireless telecommunications. Following the "safe harbor" taxing and remittance standards for cellular providers set by the FCC, this tax type is assessed at a rate of thirty seven and one tenth percent (37.1%) of the current Federal USF rate as established by the FCC. |
| <b>56</b> | <b>Fed USF Paging</b>                                                                                                                                                                                                                                                                                                                                           |
|           | Similar to tax type 18 (Fed USF Combined High Cost and School) but applies only on paging services. Following the "safe harbor" taxing and remittance standards for paging service providers set by the FCC, this tax type is assessed at a rate of twelve percent (12%) of the current Federal USF rate as established by the FCC.                             |
| <b>57</b> | <b>Sales Tax (Interstate)</b>                                                                                                                                                                                                                                                                                                                                   |
|           | Similar to tax type 1 (Sales Tax) but applies only on interstate telecom services.                                                                                                                                                                                                                                                                              |

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| <b>58</b> | <b>Utility Users Tax PBX Trunk</b>                                                                                                                                                                                                                                                                                             |
|           | Similar to tax type 16 (Utility Users Tax) but applies only on PBX trunks.                                                                                                                                                                                                                                                     |
| <b>59</b> | <b>District Tax Web Hosting</b>                                                                                                                                                                                                                                                                                                |
|           | Similar to tax type 4 (District Tax) but applies only on web hosting services.                                                                                                                                                                                                                                                 |
| <b>60</b> | <b>CA High Cost Fund A</b>                                                                                                                                                                                                                                                                                                     |
|           | CA state fund that provides subsidies to specific small independent telephone companies. Said fund is used to minimize any rate disparity of basic telephone service between rural and metropolitan areas. For other than wireless or VoIP revenue.                                                                            |
| <b>61</b> | <b>Telecommunications Education Access Fund</b>                                                                                                                                                                                                                                                                                |
|           | State fund used to facilitate internet access and related telecom services to qualified schools and libraries.                                                                                                                                                                                                                 |
| <b>62</b> | <b>Fed TRS Cellular</b>                                                                                                                                                                                                                                                                                                        |
|           | Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on wireless services. Following “safe harbor” taxing and remittance standards for cellular providers set by the FCC, this tax type is assessed at a rate of fifteen percent (15%) of the current Federal TRS rate as established by the FCC.    |
| <b>63</b> | <b>Fed TRS Paging</b>                                                                                                                                                                                                                                                                                                          |
|           | Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on paging services. Following “safe harbor” taxing and remittance standards for paging service providers set by the FCC, this tax type is assessed at a rate of twelve percent (12%) of the current Federal TRS rate as established by the FCC. |
| <b>64</b> | <b>Communications Services Tax</b>                                                                                                                                                                                                                                                                                             |
|           | A tax on end users who consume communication services.                                                                                                                                                                                                                                                                         |
| <b>65</b> | <b>Value Added Tax (VAT)</b>                                                                                                                                                                                                                                                                                                   |
|           | International based tax on the final consumption of certain goods and services.                                                                                                                                                                                                                                                |
| <b>66</b> | <b>Goods and Services Tax (GST)</b>                                                                                                                                                                                                                                                                                            |
|           | Goods and service tax based on consumption.                                                                                                                                                                                                                                                                                    |
| <b>67</b> | <b>Harmonized Sales Tax (HST)</b>                                                                                                                                                                                                                                                                                              |
|           | Provincial sales tax applied in specific Canadian provinces. Rate is a combination of the provincial sales tax and the national GST.                                                                                                                                                                                           |
| <b>68</b> | <b>Provincial Sales Tax (PST)</b>                                                                                                                                                                                                                                                                                              |
|           | Sales tax applied at the provincial level.                                                                                                                                                                                                                                                                                     |
| <b>69</b> | <b>Quebec Sales Tax (QST)</b>                                                                                                                                                                                                                                                                                                  |
|           | Specific sales tax applied only in the province of Quebec, Canada.                                                                                                                                                                                                                                                             |
| <b>70</b> | <b>National Contribution Regime (NCR)</b>                                                                                                                                                                                                                                                                                      |
|           | National Canadian tax on telecom for the provisioning of universal service throughout Canada. Similar to the Federal USF.                                                                                                                                                                                                      |

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| <b>71</b> | <b>Utility Users Tax (Cable Television)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|           | Similar to tax type 16 (Utility Users Tax) but applies only on cable television.                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>72</b> | <b>FCC Regulatory Fee (Cable Television)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|           | A fee paid by Cable Television Service providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is only an estimate only of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation. |
| <b>73</b> | <b>Franchise Tax (Cable)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|           | Similar to tax type 29 (Franchise Tax) but applies on a cable television carrier for the granting of a cable television franchise by the governing body.                                                                                                                                                                                                                                                                                                                                 |
| <b>74</b> | <b>Universal Service Fund (Paging)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|           | Tax similar to tax type 13 (State Universal Service Fund), but applies only on paging telecommunications.                                                                                                                                                                                                                                                                                                                                                                                |
| <b>75</b> | <b>Statutory Gross Receipts (Wireless)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|           | Tax similar to tax type 14 (Statutory Gross Receipts) based upon the gross receipts of one or more cellular-only transaction and service type combinations.                                                                                                                                                                                                                                                                                                                              |
| <b>82</b> | <b>Franchise Tax (Wireless)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|           | Similar to tax type 29 (Franchise Tax) but applies on a wireless carrier for the granting of a franchise by the governing body.                                                                                                                                                                                                                                                                                                                                                          |
| <b>83</b> | <b>Reserved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>84</b> | <b>Public Education and Government (PEG) Access Fee</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|           | Fee to subscribers for support of PEG access.                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>85</b> | <b>Communications Service Tax (Satellite)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|           | Similar to tax type 64 (Communications Service Tax) but applied only on satellite services.                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>86</b> | <b>Franchise Tax (Satellite)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|           | Similar to tax type 29 (Franchise Tax) but applies on a satellite television carrier for granting of a satellite TV franchise by the governing body.                                                                                                                                                                                                                                                                                                                                     |
| <b>87</b> | <b>Reserved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>88</b> | <b>Reserved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>89</b> | <b>TRS (Centrex)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|           | Similar to tax type 23 (Telecommunications Relay Service Surcharge) but only applied to a centrex extension.                                                                                                                                                                                                                                                                                                                                                                             |
| <b>90</b> | <b>Utility Users Tax (Cable Television - Business)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|           | Similar to tax type 71 (Utility users Tax – Cable Television) but only applies to cable television services for business customers.                                                                                                                                                                                                                                                                                                                                                      |

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| <b>91</b>  | <b>Utility Users Tax (Centrex)</b>                                                                                                                                          |
|            | Similar to tax type 16 (Utility users Tax) but only applies to a Centrex extension.                                                                                         |
| <b>92</b>  | <b>E911 (Centrex)</b>                                                                                                                                                       |
|            | Similar to tax type 10 (E911) but only applies to a Centrex extension.                                                                                                      |
| <b>93</b>  | <b>Utility Users Tax (Line)</b>                                                                                                                                             |
|            | This is a tax imposed upon users of utilities based on the number of lines. This tax should not be confused with tax type 16 (Utility Users Tax), which is based on a rate. |
| <b>94</b>  | <b>Crime Control District Tax</b>                                                                                                                                           |
|            | A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.                                                    |
| <b>95</b>  | <b>Library District Tax</b>                                                                                                                                                 |
|            | A specific district tax that supports a library program. This district can overlap county and local jurisdictions.                                                          |
| <b>96</b>  | <b>Hospital District Tax</b>                                                                                                                                                |
|            | A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.                                                           |
| <b>97</b>  | <b>Health Services District Tax</b>                                                                                                                                         |
|            | A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.                                                  |
| <b>98</b>  | <b>Emergency Services District Tax</b>                                                                                                                                      |
|            | A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.                                              |
| <b>99</b>  | <b>Improvement District Tax</b>                                                                                                                                             |
|            | A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.                                               |
| <b>100</b> | <b>Development District Tax</b>                                                                                                                                             |
|            | A specific district tax that supports a development program. This district can overlap county and local jurisdictions.                                                      |
| <b>101</b> | <b>Transit Web Hosting Tax</b>                                                                                                                                              |
|            | A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.                           |
| <b>102</b> | <b>Ambulance District Tax</b>                                                                                                                                               |
|            | A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.                                                       |
| <b>103</b> | <b>Fire District Tax</b>                                                                                                                                                    |
|            | A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.                                                            |



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| <b>104</b> | <b>Police District Tax</b>                                                                                                                             |
|            | A specific district tax that supports a police district. This district can overlap county and local jurisdictions.                                     |
| <b>105</b> | <b>Football District Tax</b>                                                                                                                           |
|            | A specific district tax that supports a football program. This district can overlap county and local jurisdictions.                                    |
| <b>106</b> | <b>Baseball District Tax</b>                                                                                                                           |
|            | A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.                                    |
| <b>107</b> | <b>Crime Control District Web Hosting Tax</b>                                                                                                          |
|            | A specific district tax on web hosting services that supports a crime control program. This district can overlap county and local jurisdictions.       |
| <b>108</b> | <b>Library District Web Hosting Tax</b>                                                                                                                |
|            | A specific district tax on web hosting services that supports a library program. This district can overlap county and local jurisdictions.             |
| <b>109</b> | <b>Hospital District Web Hosting Tax</b>                                                                                                               |
|            | A specific district tax on web hosting services that supports hospital program. This district can overlap county and local jurisdictions.              |
| <b>110</b> | <b>Health Services District Web Hosting Tax</b>                                                                                                        |
|            | A specific district tax on web hosting services that supports a health services program. This district can overlap county and local jurisdictions.     |
| <b>111</b> | <b>Emergency Services District Web Hosting Tax</b>                                                                                                     |
|            | A specific district tax on web hosting services that supports an emergency services program. This district can overlap county and local jurisdictions. |
| <b>112</b> | <b>Improvement District Web Hosting Tax</b>                                                                                                            |
|            | A specific district tax on web hosting services that supports a public improvement program. This district can overlap county and local jurisdictions.  |
| <b>113</b> | <b>Development District Web Hosting Tax</b>                                                                                                            |
|            | A specific district tax on web hosting services that supports a development program. This district can overlap county and local jurisdictions.         |
| <b>114</b> | <b>Utility Users Tax (Interstate)</b>                                                                                                                  |
|            | This tax is similar to tax type 16 (Utility Users Tax) but applies only to the interstate portion of transactions.                                     |
| <b>115</b> | <b>Utility Users Tax (Telegraph)</b>                                                                                                                   |
|            | This tax is similar to tax type 16 (Utility Users Tax) but applies only to telegraph transactions.                                                     |
| <b>116</b> | <b>E911 Network and Database Surcharge</b>                                                                                                             |
|            | Charge assessed on each access line to pay the cost of developing and maintaining a network and database for a 911 emergency system.                   |

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| <b>117</b> | <b>License Tax Emergency</b>                                                                                                                    |
|            | Utility tax for emergency budgetary purposes.                                                                                                   |
| <b>118</b> | <b>License Tax Emergency (Business)</b>                                                                                                         |
|            | Utility tax for emergency budgetary purposes. (Applies to business accounts.)                                                                   |
| <b>119</b> | <b>Educational Sales Tax</b>                                                                                                                    |
|            | Sales tax designated specifically for education and reported apart from the general sales tax.                                                  |
| <b>120</b> | <b>Educational Use Tax</b>                                                                                                                      |
|            | Use tax designated specifically for education and reported apart from the general use tax.                                                      |
| <b>121</b> | <b>E911 Operational Surcharge County Commission</b>                                                                                             |
|            | Portion of E911 voted upon and approved by the County Commission.                                                                               |
| <b>122</b> | <b>E911 Operational Surcharge Voter Approved</b>                                                                                                |
|            | Portion of E911 voted upon and approved by the Voters in a county.                                                                              |
| <b>123</b> | <b>Sales Tax Nine Hundred</b>                                                                                                                   |
|            | Similar to Sales Tax (Type 1) but applies to 900 calls.                                                                                         |
| <b>124</b> | <b>Convention Center Tax</b>                                                                                                                    |
|            | Sales Tax designated for convention or conference centers.                                                                                      |
| <b>125</b> | <b>E911 High Capacity Trunk</b>                                                                                                                 |
|            | This tax is used to fund the emergency 911 systems. This tax type is used in jurisdictions that have a different rate for High Capacity Trunks. |
| <b>126</b> | <b>School Board Tax A</b>                                                                                                                       |
|            | Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                |
| <b>127</b> | <b>School Board Tax B</b>                                                                                                                       |
|            | Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                |
| <b>128</b> | <b>School Board Tax C</b>                                                                                                                       |
|            | Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                |
| <b>129</b> | <b>School Board Tax D</b>                                                                                                                       |
|            | Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                |
| <b>130</b> | <b>School Board Tax E</b>                                                                                                                       |
|            | Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                |
| <b>131</b> | <b>School Board Tax F</b>                                                                                                                       |
|            | Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                |

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| <b>132</b> | <b>School District Tax</b>                                                                                                                                                                                                                      |
|            | Tax to fund a School District. This is typically a Sales Tax.                                                                                                                                                                                   |
| <b>133</b> | <b>Police Jury Tax B</b>                                                                                                                                                                                                                        |
|            | Tax to fund Police jurisdictions. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                                                                                                        |
| <b>134</b> | <b>Police Jury Tax C</b>                                                                                                                                                                                                                        |
|            | Tax to fund Police jurisdictions. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                                                                                                        |
| <b>135</b> | <b>Police Jury Tax E</b>                                                                                                                                                                                                                        |
|            | Tax to fund Police jurisdictions. This is typically a Sales Tax. The letter designation is used in compliance reporting.                                                                                                                        |
| <b>136</b> | <b>Communications Services Tax (Wireless)</b>                                                                                                                                                                                                   |
|            | A tax on end users who consume communication services. This tax type applies to wireless only.                                                                                                                                                  |
| <b>137</b> | <b>Service Provider Tax</b>                                                                                                                                                                                                                     |
|            | Tax imposed upon the seller for providing services in a particular jurisdiction.                                                                                                                                                                |
| <b>138</b> | <b>Telecommunications Sales Tax</b>                                                                                                                                                                                                             |
|            | Tax on privilege of purchasing telecommunication services. Occasionally tax jurisdictions impose an alternate sales tax rate on sales of telecommunication services. This tax type will be returned in instances where such distinction exists. |
| <b>139</b> | <b>Advanced Transit Tax</b>                                                                                                                                                                                                                     |
|            | A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.                                                 |
| <b>140</b> | <b>Advanced Transit Web Hosting Tax</b>                                                                                                                                                                                                         |
|            | A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.                                                                                               |
| <b>141</b> | <b>Missouri Universal Service Fund</b>                                                                                                                                                                                                          |
|            | Fund established by the Missouri PSC to help low-income and disabled Missourians receive discounts for basic local telephone service.                                                                                                           |
| <b>142</b> | <b>Businesses and Occupation Tax (Wholesale)</b>                                                                                                                                                                                                |
|            | This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries. This tax type pertains to wholesale transactions only.                                             |
| <b>143</b> | <b>Telecommunications Education Access Fund (Centrex)</b>                                                                                                                                                                                       |
|            | State fund used to facilitate Internet access and related telecom services to qualified schools and libraries. This tax type pertains to Centrex rates only.                                                                                    |
| <b>144</b> | <b>Businesses and Occupation Tax (Other)</b>                                                                                                                                                                                                    |
|            | This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.                                                                                                    |

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| <b>145</b> | <b>Tribal Sales Tax</b>                                                                                                                                                                          |
|            | Sales tax imposed by an Indian Tribe.                                                                                                                                                            |
| <b>146</b> | <b>Sales Tax (Data Processing)</b>                                                                                                                                                               |
|            | This is a tax imposed on the sale of data processing services.                                                                                                                                   |
| <b>147</b> | <b>Transit Tax (Data Processing)</b>                                                                                                                                                             |
|            | A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.                                            |
| <b>148</b> | <b>Crime Control District Tax (Data Processing)</b>                                                                                                                                              |
|            | A specific district tax on data processing services that supports a crime control program. This district can overlap county and local jurisdictions.                                             |
| <b>149</b> | <b>Library District Tax (Data Processing)</b>                                                                                                                                                    |
|            | A specific district tax on data processing services that supports a library program. This district can overlap county and local jurisdictions.                                                   |
| <b>150</b> | <b>Hospital District Tax (Data Processing)</b>                                                                                                                                                   |
|            | A specific district tax on data processing services that supports hospital program. This district can overlap county and local jurisdictions.                                                    |
| <b>151</b> | <b>Health Services District Tax (Data Processing)</b>                                                                                                                                            |
|            | A specific district tax on data processing services that supports a health services program. This district can overlap county and local jurisdictions.                                           |
| <b>152</b> | <b>Emergency Services District Tax (Data Processing)</b>                                                                                                                                         |
|            | A specific district tax on data processing services that supports an emergency services program. This district can overlap county and local jurisdictions.                                       |
| <b>153</b> | <b>Improvement District Tax (Data Processing)</b>                                                                                                                                                |
|            | A specific district tax on data processing services that supports a public improvement program. This district can overlap county and local jurisdictions.                                        |
| <b>154</b> | <b>Development District Tax (Data Processing)</b>                                                                                                                                                |
|            | A specific district tax on data processing services that supports a development program. This district can overlap county and local jurisdictions.                                               |
| <b>155</b> | <b>Advanced Transit Tax (Data Processing)</b>                                                                                                                                                    |
|            | A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.                                            |
| <b>156</b> | <b>CA PSPE Surcharge</b>                                                                                                                                                                         |
|            | Surcharge to fund the payphone tariff enforcement program.                                                                                                                                       |
| <b>157</b> | <b>District Tax (Data Processing)</b>                                                                                                                                                            |
|            | District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district. |
| <b>158</b> | <b>Reserved</b>                                                                                                                                                                                  |
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| <b>159</b> | <b>Reserved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>160</b> | <b>Statutory Gross Receipts (Business)</b><br>Tax based upon the gross receipts of one or more transaction and service type combinations. This tax type is returned when there is a difference between the business rate and other rates.                                                                                                                                                                                                                                                                                   |
| <b>161</b> | <b>E911 (VoIP)</b><br>Provides funding for emergency 911 systems. This tax type applies in jurisdictions that have enacted E911 charges specifically for VoIP service.                                                                                                                                                                                                                                                                                                                                                      |
| <b>162</b> | <b>FUSF (VoIP)</b><br>Similar to tax type 18 (Fed USF Combined High Cost and School) but applies only on interconnected VoIP services. Following the "safe harbor" taxing and remittance standards for interconnected VoIP providers set by the FCC, this tax type is assessed at a rate of sixty four and nine tenths percent (64.9%) of the current Federal USF rate as established by the FCC.                                                                                                                           |
| <b>163</b> | <b>FUSF</b><br>This tax type gives interconnected VoIP carriers the ability to report actual interstate/international revenues subject to the FUSF as opposed to using the Safe Harbor percentage. Those who wish to use this method of reporting should override Tax Type 162 to 0% and override Tax Type 163 to the current FUSF rate.                                                                                                                                                                                    |
| <b>164</b> | <b>Reserved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>165</b> | <b>Universal Service Fund (VoIP)</b><br>Similar to tax type 13 (State Universal Service Fund), but applies only to interconnected VoIP services.                                                                                                                                                                                                                                                                                                                                                                            |
| <b>166</b> | <b>Communications Service Tax (Cable)</b><br>A tax on end users who consume communication services. This tax type applies to cable only.                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>167</b> | <b>Municipal Right of Way (Cable)</b><br>Tax imposed on cable television services to cover the municipal cost in managing and maintaining municipal rights-of-way.                                                                                                                                                                                                                                                                                                                                                          |
| <b>168</b> | <b>Reserved</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>169</b> | <b>FCC Regulatory Fee (Wireline)</b><br>A fee paid by Interstate Telecommunications Service Providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon 499 revenues from a prior period, therefore it is only an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation. |
| <b>170</b> | <b>FCC Regulatory Fee (Wireless)</b><br>A fee paid by Commercial Wireless providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is only an estimate of actual liability. If the user does not                                                                                                                                                                         |

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|            | wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.                     |
| <b>171</b> | <b>Reserved</b>                                                                                                                                                                        |
|            |                                                                                                                                                                                        |
| <b>172</b> | <b>Statutory Gross Receipts (Video)</b>                                                                                                                                                |
|            | Tax based upon the gross receipts of video services such as cable or satellite.                                                                                                        |
| <b>173</b> | <b>Utility Users Tax - Lifeline</b>                                                                                                                                                    |
|            | Similar to tax type 16 (Utility Users Tax) but only applies to lifeline customers.                                                                                                     |
| <b>174</b> | <b>TRS - Long Distance</b>                                                                                                                                                             |
|            | Similar to tax type 23 (Telecommunications Relay Service) but applies exclusively to long distance.                                                                                    |
| <b>175</b> | <b>Telecom Relay Surcharge (Wireless)</b>                                                                                                                                              |
|            | Similar to tax type 23 (Telecom Relay Surcharge) but applied only to wireless.                                                                                                         |
| <b>176</b> | <b>Sales Tax - Senior Citizen</b>                                                                                                                                                      |
|            | Similar to tax type 1 (Sales Tax) but only applies to Senior Citizens who meet certain age requirements.                                                                               |
| <b>177</b> | <b>Regulatory Cost Charge – Local</b>                                                                                                                                                  |
|            | Fee charged by the applicable regulatory agency to cover that agencies expenses for the upcoming year. This fee covers local phone service only.                                       |
| <b>178</b> | <b>Regulatory Cost Charge - Intrastate</b>                                                                                                                                             |
|            | Same as Regulatory Cost Charge-Local. The fee would cover intrastate calling only.                                                                                                     |
| <b>179</b> | <b>Regulatory Cost Charge - Cable</b>                                                                                                                                                  |
|            | Same as Regulatory Cost Charge-Local. The fee would cover cable services only.                                                                                                         |
| <b>180</b> | <b>P.U.C. Fee - Cable</b>                                                                                                                                                              |
|            | Similar to Tax Type 9, but applies to Cable television revenues only.                                                                                                                  |
| <b>181</b> | <b>Provincial Sales Tax (TOLL)</b>                                                                                                                                                     |
|            | Sales tax applied in various Canadian provinces. This tax type applies to Toll services only.                                                                                          |
| <b>182</b> | <b>UUT</b>                                                                                                                                                                             |
|            | This is a tax imposed upon users of utilities. In this case the utility is telecommunications. This tax type was added to handle special instances where Tax Type 16 couldn't be used. |
| <b>183</b> | <b>Reserved</b>                                                                                                                                                                        |
|            |                                                                                                                                                                                        |
| <b>184</b> | <b>Sales Tax-Manufacturing</b>                                                                                                                                                         |
|            | Refers to a sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items.                                                                       |

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| <b>185</b> | <b>Use Tax-Manufacturing</b>                                                                                                 |
|            | Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.               |
| <b>186</b> | <b>Sales Tax-Motor Vehicles</b>                                                                                              |
|            | Refers to a sales tax rate charged on the sale of motor vehicles.                                                            |
| <b>187</b> | <b>Use Tax-Motor Vehicles</b>                                                                                                |
|            | Refers to a use tax rate charged on the sale of motor vehicles.                                                              |
| <b>188</b> | <b>Rental Tax</b>                                                                                                            |
|            | Tax on the rental of any item not specifically taxed by another rental tax.                                                  |
| <b>189</b> | <b>Rental Tax-Linen</b>                                                                                                      |
|            | Tax covering the rental of linen based supplies.                                                                             |
| <b>190</b> | <b>Sales Tax-Vending</b>                                                                                                     |
|            | Sales Tax that applies to the retail sale of items sold through vending machines.                                            |
| <b>191</b> | <b>Rental Tax-Motor Vehicles</b>                                                                                             |
|            | Tax covering the rental of motor vehicles.                                                                                   |
| <b>192</b> | <b>Sales Tax-Wholesale</b>                                                                                                   |
|            | Sales Tax applying to wholesale transactions.                                                                                |
| <b>193</b> | <b>Sales Tax-Food and Drugs</b>                                                                                              |
|            | Refers to a rate charged on the sale of food, drugs or beverages.                                                            |
| <b>194</b> | <b>Sales Tax-Food</b>                                                                                                        |
|            | Refers to a rate charged on the sale of food or beverages.                                                                   |
| <b>195</b> | <b>Fur Tax</b>                                                                                                               |
|            | Tax charged on the sale of furs.                                                                                             |
| <b>196</b> | <b>Privilege Tax-Manufacturing</b>                                                                                           |
|            | Tax on the privilege of purchasing items to be used in the manufacturing process.                                            |
| <b>197</b> | <b>Lead Acid Battery Fee</b>                                                                                                 |
|            | Fee charged to cover the cost involved in the disposing of lead based batteries.                                             |
| <b>198</b> | <b>Sales Tax-Motor Fuel</b>                                                                                                  |
|            | Refers to a sales tax rate charged on the sale of motor fuel.                                                                |
| <b>199</b> | <b>Lead Acid Battery Fee-Larger Battery</b>                                                                                  |
|            | Fee charged for batteries over a certain pre-described voltage to cover the cost involved in disposing lead based batteries. |
| <b>200</b> | <b>Sales Tax-Parking</b>                                                                                                     |
|            | Tax on the fee charged for the parking of motor vehicles.                                                                    |

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| <b>201</b> | <b>Privilege Tax-Recreation</b>                                                                                  |
|            | Tax charged for recreational events such as sporting events or any similar type of endeavor.                     |
| <b>202</b> | <b>Dry Cleaning Fee</b>                                                                                          |
|            | Fee charged on the sale of dry cleaning services.                                                                |
| <b>203</b> | <b>White Goods Tax</b>                                                                                           |
|            | A fee applied to the sale of certain appliance and appliance type items to cover the disposal of such items.     |
| <b>204</b> | <b>Sales Tax-Medical Equipment</b>                                                                               |
|            | Sales Tax that applies exclusively to the sale of medical equipment.                                             |
| <b>205</b> | <b>Electronic Waste Recycling Fee-Small</b>                                                                      |
|            | A fee charged for smaller monitors to cover the disposal of such items.                                          |
| <b>206</b> | <b>Electronic Waste Recycling Fee-Medium</b>                                                                     |
|            | A fee charged for certain sized monitors fitting between certain dimensions to cover the disposal of such items. |
| <b>207</b> | <b>Electronic Waste Recycling Fee-Large</b>                                                                      |
|            | A fee charged for larger monitors to cover the disposal of such items.                                           |
| <b>208</b> | <b>Alcoholic Beverage Tax</b>                                                                                    |
|            | Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.                          |
| <b>209</b> | <b>Sales Tax-Alcohol</b>                                                                                         |
|            | Refers to a sales tax rate charged on the sale of alcohol.                                                       |
| <b>210</b> | <b>Liquor Drink Tax</b>                                                                                          |
|            | Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.                |
| <b>211</b> | <b>IN Universal Service Charge</b>                                                                               |
|            | Indiana fee used to fund schools and underserved areas of the state.                                             |
| <b>212</b> | <b>TRS (Paging)</b>                                                                                              |
|            | Similar to Tax Type 23 (Telecommunications Relay Service Surcharge) but only applied to paging.                  |
| <b>213</b> | <b>ConnectME Fund</b>                                                                                            |
|            | Assessment on state revenues to provide service to underserved areas of Maine.                                   |
| <b>214</b> | <b>PA PURTA Surcharge</b>                                                                                        |
|            | Similar to Tax Type 14 in PA, but this surcharge applies only to intrastate revenues.                            |
| <b>215</b> | <b>ConnectME Fund (VoIP)</b>                                                                                     |
|            | Similar to Tax Type 213 in Maine, but this surcharge applies only to VoIP.                                       |
| <b>216</b> | <b>ConnectME Fund (Cable)</b>                                                                                    |
|            | Similar to Tax Type 213 in Maine, but this surcharge applies only to Cable.                                      |



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| <b>217</b> | <b>TRS (VoIP)</b>                                                                                                                                                                                                                                     |
|            | Similar to Tax Type 23 (Telecommunications Relay Service Surcharge), but applies only to VoIP.                                                                                                                                                        |
| <b>218</b> | <b>Consumer Counsel Fee</b>                                                                                                                                                                                                                           |
|            | This fee provides funding for the Consumer Counsel, which represents public utility consumers before the PSC and similar groups in matters concerning public utility regulation.                                                                      |
| <b>219</b> | <b>San Diego Underground Conversion Surcharge</b>                                                                                                                                                                                                     |
|            | Surcharge imposed to pay for costs associated with undergrounding aerial telephone facilities in San Diego pursuant to the City of San Diego Underground Utilities Procedural Ordinance and the San Diego Surcharge for Underground Conversion Costs. |
| <b>220</b> | <b>RSPF Surcharge</b>                                                                                                                                                                                                                                 |
|            | An Oregon Surcharge that funds the Telecommunications Relay Service, Telephone Assistance Program, and the Telecommunications Devices Access Program.                                                                                                 |
| <b>221</b> | <b>Reserved</b>                                                                                                                                                                                                                                       |
|            |                                                                                                                                                                                                                                                       |
| <b>222</b> | <b>Reserved</b>                                                                                                                                                                                                                                       |
|            |                                                                                                                                                                                                                                                       |
| <b>223</b> | <b>CASF</b>                                                                                                                                                                                                                                           |
|            | California Advanced Services Fund was created to encourage deployment of broadband facilities for use in provisioning advanced telecommunications service in unserved or underserved areas of California. For other than wireless or VoIP revenue.    |
| <b>224</b> | <b>License Tax (Cable)</b>                                                                                                                                                                                                                            |
|            | Similar to Tax Type 8 (License Tax), but applies to providers of cable television services.                                                                                                                                                           |
| <b>225</b> | <b>Relay Missouri Surcharge</b>                                                                                                                                                                                                                       |
|            | A Missouri Surcharge that funds the State Deaf and Disabled Fund.                                                                                                                                                                                     |
| <b>226</b> | <b>FCC Regulatory Fee (VoIP)</b>                                                                                                                                                                                                                      |
|            | Similar to Tax Type 169 (FCC Regulatory Fee (Wireline)) but applies to VoIP Services.                                                                                                                                                                 |
| <b>227</b> | <b>Reserved</b>                                                                                                                                                                                                                                       |
|            |                                                                                                                                                                                                                                                       |
| <b>228</b> | <b>Municipal Right of Way (Extension)</b>                                                                                                                                                                                                             |
|            | Similar to Tax Type 51 Municipal Right of Way, but applies only to Centrex and PBX Extensions.                                                                                                                                                        |
| <b>229</b> | <b>Reserved</b>                                                                                                                                                                                                                                       |
|            |                                                                                                                                                                                                                                                       |
| <b>230</b> | <b>Sales Tax (Video)</b>                                                                                                                                                                                                                              |
|            | A sales tax charged on the provision of video services.                                                                                                                                                                                               |
| <b>231</b> | <b>North Carolina Telecommunications Sales Tax</b>                                                                                                                                                                                                    |
|            | Tax on privilege of purchasing telecommunication services in North Carolina.                                                                                                                                                                          |

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| <b>232</b> | <b>Telecommunications Relay Surcharge (Cellular)</b>                                                                                                                                                                                                                                                                        |
|            | Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on wireless services. This tax type is assessed at the “safe harbor” taxing and remittance standards for cellular providers set by the FCC.                                                                                                  |
| <b>233</b> | <b>E-911 Prepaid Wireless</b>                                                                                                                                                                                                                                                                                               |
|            | Similar to tax type 10 (E911 Tax) but applies only on prepaid wireless telecommunications.                                                                                                                                                                                                                                  |
| <b>234</b> | <b>Telecommunications Relay Surcharge (Paging)</b>                                                                                                                                                                                                                                                                          |
|            | Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on paging services. This tax type is assessed at the “safe harbor” taxing and remittance standards for paging providers set by the FCC.                                                                                                      |
| <b>235</b> | <b>Telecommunications Relay Surcharge (VoIP)</b>                                                                                                                                                                                                                                                                            |
|            | Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on VoIP services. This tax type is assessed at the “safe harbor” taxing and remittance standards for VoIP providers set by the FCC.                                                                                                          |
| <b>236</b> | <b>TDAP</b>                                                                                                                                                                                                                                                                                                                 |
|            | Program designed to distribute appropriate telecommunications devices so that persons who have a disability may effectively use basic telephone service.                                                                                                                                                                    |
| <b>237</b> | <b>TAP Surcharge</b>                                                                                                                                                                                                                                                                                                        |
|            | Surcharge to provide funding for telecommunications device for the deaf distribution program.                                                                                                                                                                                                                               |
| <b>238</b> | <b>Communications Service Tax (Non-Facilities)</b>                                                                                                                                                                                                                                                                          |
|            | Similar to Tax Type 64, but applies only to providers without facilities in the public right-of-way.                                                                                                                                                                                                                        |
| <b>239</b> | <b>E-911 (VoIP) Alternate</b>                                                                                                                                                                                                                                                                                               |
|            | This tax type gives interconnected VoIP carriers the ability to report actual interstate/international revenues subject to the E-911 as opposed to using the Safe Harbor percentage. Those who wish to use this method of reporting should override Tax Type 161 to 0% and override Tax Type 239 to the current E-911 rate. |
| <b>240</b> | <b>E-911 (VoIP PBX)</b>                                                                                                                                                                                                                                                                                                     |
|            | Similar to Tax Type 10 (E911) but applies only to VoIP PBX Service.                                                                                                                                                                                                                                                         |
| <b>241</b> | <b>Utility Users Tax (VoIP)</b>                                                                                                                                                                                                                                                                                             |
|            | Similar to tax type 16 (Utility Users Tax) but applies only to users of VoIP services.                                                                                                                                                                                                                                      |
| <b>242</b> | <b>Utility Users Tax (VoIP-Business)</b>                                                                                                                                                                                                                                                                                    |
|            | Similar to tax type 241 (Utility Users Tax (VoIP)) but applies only to VoIP business subscribers. This tax type will be used when different rates exist for utility users based upon business versus residential use.                                                                                                       |
| <b>243</b> | <b>Solid Waste Collection Tax</b>                                                                                                                                                                                                                                                                                           |
|            | Tax on the service of removing solid waste.                                                                                                                                                                                                                                                                                 |

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| <b>244</b> | <b>E 911 (VoIP Business)</b>                                                                                                                                                                                                                                                                                 |
|            | This tax is used to fund emergency 911 systems. This tax type applies in jurisdictions that have enacted E911 charges specifically for VoIP service. It applies only to a business customer.                                                                                                                 |
| <b>245</b> | <b>E 911 (VoIP Nomadic)</b>                                                                                                                                                                                                                                                                                  |
|            | Similar to tax type 10 (E911) but applies only to a nomadic VoIP customer.                                                                                                                                                                                                                                   |
| <b>246</b> | <b>E 911 Prepaid Wireless (Alternate)</b>                                                                                                                                                                                                                                                                    |
|            | This tax type gives prepaid wireless providers the ability to report E-911 charged at the point of sale as opposed to using a fixed amount for every \$X of service. Those who wish to use this method of reporting should override Tax Type 233 to \$0 and override Tax Type 246 to the current E-911 rate. |
| <b>247</b> | <b>Police and Fire Protection Fee</b>                                                                                                                                                                                                                                                                        |
|            | A tax to fund public safety services.                                                                                                                                                                                                                                                                        |
| <b>248</b> | <b>San Francisco Access Line Tax</b>                                                                                                                                                                                                                                                                         |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>249</b> | <b>San Francisco Access Line Tax (PBX/Trunk line)</b>                                                                                                                                                                                                                                                        |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>250</b> | <b>San Francisco Access Line Tax (VoIP)</b>                                                                                                                                                                                                                                                                  |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>251</b> | <b>San Francisco Access Line Tax (Wireless)</b>                                                                                                                                                                                                                                                              |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>252</b> | <b>San Francisco Access Line Tax (High Cap Trunk)</b>                                                                                                                                                                                                                                                        |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>253</b> | <b>City of San Jose Telephone Line Tax</b>                                                                                                                                                                                                                                                                   |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>254</b> | <b>City of San Jose Telephone Line Tax-PBX/Trunk line</b>                                                                                                                                                                                                                                                    |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>255</b> | <b>City of San Jose Telephone Line Tax (VoIP)</b>                                                                                                                                                                                                                                                            |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |
| <b>256</b> | <b>City of San Jose Telephone Line Tax (Wireless)</b>                                                                                                                                                                                                                                                        |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.                                                                                                                                                |

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| <b>257</b> | <b>San Leandro Emerg Com Sys Access Tax</b>                                                                                                                   |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>258</b> | <b>San Leandro Emerg Com Sys Access Tax (PBX Trunk)</b>                                                                                                       |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>259</b> | <b>San Leandro Emerg Com Sys Access Tax (VoIP)</b>                                                                                                            |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>260</b> | <b>San Leandro Emerg Com Sys Access Tax (Wireless)</b>                                                                                                        |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>261</b> | <b>San Leandro Emerg Com Sys Access Tax-High Cap Trnk</b>                                                                                                     |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>262</b> | <b>Police and Fire Protection Fee (Prepaid)</b>                                                                                                               |
|            | A tax to fund public safety services. This applies only to prepaid services.                                                                                  |
| <b>263</b> | <b>Public Safety Communications Surcharge</b>                                                                                                                 |
|            | A tax to fund public safety services.                                                                                                                         |
| <b>264</b> | <b>E 911 Technical Charge</b>                                                                                                                                 |
|            | A charge applied to users of E-911 services that is retained by the carrier to absorb costs incurred for the provision of E-911 service.                      |
| <b>265</b> | <b>Telecom Assistance Svc Fund (High Capacity Trunk)</b>                                                                                                      |
|            | Similar to Tax Type 34 but applies only to High Capacity Trunks.                                                                                              |
| <b>266</b> | <b>CRT Levy</b>                                                                                                                                               |
|            | A fee used to fund the Canadian Radio-television and Telecommunications Commission.                                                                           |
| <b>267</b> | <b>Access Line Tax</b>                                                                                                                                        |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>268</b> | <b>Access Line Tax (PBX/Trunk Line)</b>                                                                                                                       |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>269</b> | <b>Access Line Tax (VoIP)</b>                                                                                                                                 |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |
| <b>270</b> | <b>Access Line Tax (Wireless)</b>                                                                                                                             |
|            | A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services. |

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| <b>271</b> | <b>WI USF</b>                                                                                                                                                                                                                            |
|            | A fund in the state of Wisconsin to fund subsidizing the cost of telecommunications users in remote locations.                                                                                                                           |
| <b>272</b> | <b>Reserved</b>                                                                                                                                                                                                                          |
|            |                                                                                                                                                                                                                                          |
| <b>273</b> | <b>Sales Tax - Other</b>                                                                                                                                                                                                                 |
|            | Refers to a separate sales tax rate charged on transactions that do not fall into another existing category.                                                                                                                             |
| <b>274</b> | <b>FCC Regulatory Fee (VoIP Alternate)</b>                                                                                                                                                                                               |
|            | Reserved                                                                                                                                                                                                                                 |
| <b>275</b> | <b>Excise Tax (Wireless)</b>                                                                                                                                                                                                             |
|            | Similar to Tax Type 5, but applies only to wireless customers.                                                                                                                                                                           |
| <b>276</b> | <b>Reserved</b>                                                                                                                                                                                                                          |
|            |                                                                                                                                                                                                                                          |
| <b>277</b> | <b>Federal Universal Service Fund (Non-billable)</b>                                                                                                                                                                                     |
|            | Charge imposed by the FCC to fund schools, libraries, rural healthcare support mechanisms, lifeline, link-up and high cost fund. Charges included in this tax type are liabilities of the carrier, but cannot be billed to the end-user. |
| <b>278</b> | <b>Municipal Right of Way-High Capacity Trunk</b>                                                                                                                                                                                        |
|            | Similar to Tax Type 51 (Municipal Right of Way), but applies only to High Capacity Trunks.                                                                                                                                               |
| <b>279</b> | <b>Education Cess</b>                                                                                                                                                                                                                    |
|            | A tax levied to collect funds for education                                                                                                                                                                                              |
| <b>280</b> | <b>Secondary and Higher Education Cess</b>                                                                                                                                                                                               |
|            | A tax levied to collect funds for secondary and higher education.                                                                                                                                                                        |
| <b>281</b> | <b>Utility Users Tax (Video)</b>                                                                                                                                                                                                         |
|            | Similar to Tax Type 16 (Utility Users Tax) but applies only on Video services.                                                                                                                                                           |
| <b>282</b> | <b>State USF (VoIP Alternate)</b>                                                                                                                                                                                                        |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                                                                        |
| <b>283</b> | <b>TRS (VoIP Business)</b>                                                                                                                                                                                                               |
|            | Similar to Tax Type 23 (Telecommunications Relay Service Surcharge) but applies only to VoIP services for business customers.                                                                                                            |
| <b>284</b> | <b>TRS (Trunk)</b>                                                                                                                                                                                                                       |
|            | Similar to Tax Type 23 (Telecommunications Relay Service Surcharge), but applies only to Trunk type services.                                                                                                                            |
| <b>285</b> | <b>Deaf and Disabled Fund (Wireless)</b>                                                                                                                                                                                                 |
|            | Similar to Tax Type 20 (State Deaf and Disabled Fund), but applies only to wireless transactions.                                                                                                                                        |

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| <b>286</b> | <b>Utility Users Tax-Wireless (Business)</b>                                                                                                                                                |
|            | Similar to Tax Type 16, but applies only to Wireless Business subscribers.                                                                                                                  |
| <b>287</b> | <b>Telecommunications Sales Tax-Prepaid</b>                                                                                                                                                 |
|            | Special Sales Tax used for Telecommunications Services applied to prepaid services only.                                                                                                    |
| <b>288</b> | <b>CA High Cost Fund A (VoIP Actual)</b>                                                                                                                                                    |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                           |
| <b>289</b> | <b>State High Cost Fund (VoIP Actual)</b>                                                                                                                                                   |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                           |
| <b>290</b> | <b>Universal Lifeline Telephone Svc Chg (VoIP Actual)</b>                                                                                                                                   |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                           |
| <b>291</b> | <b>Telecommunications Relay Svc Charge (VoIP Actual)</b>                                                                                                                                    |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                           |
| <b>292</b> | <b>CA Teleconnect Fund (VoIP Actual)</b>                                                                                                                                                    |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                           |
| <b>293</b> | <b>CASF (VoIP Actual)</b>                                                                                                                                                                   |
|            | This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.                                                           |
| <b>294</b> | <b>Oklahoma Sales Tax</b>                                                                                                                                                                   |
|            | Similar to Tax Type 1 (Sales Tax) but applied only in Oklahoma.                                                                                                                             |
| <b>295</b> | <b>Business and Occupation Tax (Prtg and Publishing)</b>                                                                                                                                    |
|            | Similar to Tax Type 2, (Business and Occupation Tax), but applied only to Printing and Publishing Services.                                                                                 |
| <b>296</b> | <b>Premier Resort Area Tax</b>                                                                                                                                                              |
|            | Similar to Tax Type 1,(Sales Tax) , but applied only in Premier Resort Areas.                                                                                                               |
| <b>297</b> | <b>911 Equalization Surcharge</b>                                                                                                                                                           |
|            | A surcharge that provides funding for the emergency 911 system.                                                                                                                             |
| <b>298</b> | <b>Universal Service Fee</b>                                                                                                                                                                |
|            | The purpose of the fund depends upon the state, however these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations. |
| <b>299</b> | <b>NE Universal Service</b>                                                                                                                                                                 |
|            | Similar to Tax Type 13, but applied only in the state of Nebraska.                                                                                                                          |

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| <b>300</b> | <b>TAP Surcharge (Wireless)</b>                                                                                                                                                                                                                                                                                                                                                |
|            | Similar to Tax Type 237 (TAP Surcharge) but applied only to wireless services.                                                                                                                                                                                                                                                                                                 |
| <b>301</b> | <b>GA Universal Access Fund</b>                                                                                                                                                                                                                                                                                                                                                |
|            | Similar to Tax Type 13, used in GA to provide funding for the cost of telecommunications in remote areas.                                                                                                                                                                                                                                                                      |
| <b>302</b> | <b>CA High Cost Fund A (Wireless)</b>                                                                                                                                                                                                                                                                                                                                          |
|            | Similar to Tax Type 60. Used only for wireless service.                                                                                                                                                                                                                                                                                                                        |
| <b>303</b> | <b>CA Teleconnect Fund (Wireless)</b>                                                                                                                                                                                                                                                                                                                                          |
|            | Similar to Tax Type 21. Used only for wireless service.                                                                                                                                                                                                                                                                                                                        |
| <b>304</b> | <b>CASF (Wireless)</b>                                                                                                                                                                                                                                                                                                                                                         |
|            | Similar to Tax Type 223. Used only for wireless service.                                                                                                                                                                                                                                                                                                                       |
| <b>305</b> | <b>State High Cost Fund (Wireless)</b>                                                                                                                                                                                                                                                                                                                                         |
|            | Similar to Tax Type 19. Used only for wireless service.                                                                                                                                                                                                                                                                                                                        |
| <b>306</b> | <b>PUC Fee (Wireless)</b>                                                                                                                                                                                                                                                                                                                                                      |
|            | Similar to Tax Type 9. Used only for wireless service.                                                                                                                                                                                                                                                                                                                         |
| <b>307</b> | <b>Universal Lifeline Telephone Svc Charge (Wireless)</b>                                                                                                                                                                                                                                                                                                                      |
|            | Similar to Tax Type 22. Used only for wireless service.                                                                                                                                                                                                                                                                                                                        |
| <b>308</b> | <b>NY TAF</b>                                                                                                                                                                                                                                                                                                                                                                  |
|            | Targeted Accessibility Fund of New York. Used to ensure proper funding of Lifeline, E 911, Public Interest Pay Phones and TRS.                                                                                                                                                                                                                                                 |
| <b>309</b> | <b>Prepaid Wireless E911 TRS Surcharge</b>                                                                                                                                                                                                                                                                                                                                     |
|            | A surcharge for E911 and TRS which is applied to Prepaid Wireless Service.                                                                                                                                                                                                                                                                                                     |
| <b>310</b> | <b>TRS-Prepaid Wireless</b>                                                                                                                                                                                                                                                                                                                                                    |
|            | Similar to tax type 23 (Telecommunications Relay Service Surcharge) but only applied to Prepaid Wireless services.                                                                                                                                                                                                                                                             |
| <b>311</b> | <b>FUSF(Multi-line)</b>                                                                                                                                                                                                                                                                                                                                                        |
|            | Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon FCC Subscriber Line Charges applicable to multi-line local phone service. This tax type allows for regulatory compliance with FCC regulations in regards to multi-line accounts. |
| <b>312</b> | <b>ND Gross Receipts Tax</b>                                                                                                                                                                                                                                                                                                                                                   |
|            | A North Dakota tax based upon the gross receipts of one or more transaction and service type combinations.                                                                                                                                                                                                                                                                     |
| <b>313</b> | <b>NY Sales Tax</b>                                                                                                                                                                                                                                                                                                                                                            |
|            | Similar to Tax Type 1 (Sales Tax) but applied only in New York.                                                                                                                                                                                                                                                                                                                |
| <b>314</b> | <b>NY Local Transit Tax</b>                                                                                                                                                                                                                                                                                                                                                    |
|            | Similar to Tax Type 33 (Transit Tax) but applied only in New York.                                                                                                                                                                                                                                                                                                             |

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| <b>315</b> | <b>NY Local District Tax</b>                                                                                                                                                                     |
|            | Similar to Tax Type 4 (District Tax) but applied only in New York.                                                                                                                               |
| <b>316</b> | <b>Sales Tax-Satellite</b>                                                                                                                                                                       |
|            | Similar to Tax Type 1 (Sales Tax), but applied only to Satellite Service.                                                                                                                        |
| <b>317</b> | <b>Sales Tax-Commercial Lease</b>                                                                                                                                                                |
|            | Similar to Tax Type 1 (Sales Tax), but applied only to Commercial Leases.                                                                                                                        |
| <b>318</b> | <b>Food and Beverage Tax</b>                                                                                                                                                                     |
|            | A rate charged on the sale of food or beverages.                                                                                                                                                 |
| <b>319</b> | <b>Reserved</b>                                                                                                                                                                                  |
|            |                                                                                                                                                                                                  |
| <b>320</b> | <b>Reserved</b>                                                                                                                                                                                  |
|            |                                                                                                                                                                                                  |
| <b>321</b> | <b>Vendor Use Tax</b>                                                                                                                                                                            |
|            | An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.                                |
| <b>322</b> | <b>District Vendor Use Tax</b>                                                                                                                                                                   |
|            | District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district. |
| <b>323</b> | <b>Special Vendor Use Tax</b>                                                                                                                                                                    |
|            | Used to specify a tax that does not fit into a typical category.                                                                                                                                 |
| <b>324</b> | <b>Transit Vendor Use Tax</b>                                                                                                                                                                    |
|            | A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.  |
| <b>325</b> | <b>Crime Control District Vendor Use Tax</b>                                                                                                                                                     |
|            | A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.                                                                         |
| <b>326</b> | <b>Library District Vendor Use Tax</b>                                                                                                                                                           |
|            | A specific district tax that supports a library program. This district can overlap county and local jurisdictions.                                                                               |
| <b>327</b> | <b>Hospital District Vendor Use Tax</b>                                                                                                                                                          |
|            | A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.                                                                                |



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| <b>328</b> | <b>Health Services District Vendor Use Tax</b>                                                                                                                                                  |
|            | A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.                                                                      |
| <b>329</b> | <b>Emergency Services District Vendor Use Tax</b>                                                                                                                                               |
|            | A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.                                                                  |
| <b>330</b> | <b>Improvement District Vendor Use Tax</b>                                                                                                                                                      |
|            | A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.                                                                   |
| <b>331</b> | <b>Development District Vendor Use Tax</b>                                                                                                                                                      |
|            | A specific district tax that supports a development program. This district can overlap county and local jurisdictions.                                                                          |
| <b>332</b> | <b>Ambulance District Vendor Use Tax</b>                                                                                                                                                        |
|            | A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.                                                                           |
| <b>333</b> | <b>Fire District Vendor Use Tax</b>                                                                                                                                                             |
|            | A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.                                                                                |
| <b>334</b> | <b>Football District Vendor Use Tax</b>                                                                                                                                                         |
|            | A specific district tax that supports a football program. This district can overlap county and local jurisdictions.                                                                             |
| <b>335</b> | <b>Baseball District Vendor Use Tax</b>                                                                                                                                                         |
|            | A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.                                                                             |
| <b>336</b> | <b>Educational Vendor Use Tax</b>                                                                                                                                                               |
|            | Use tax designated specifically for education and reported apart from the general use tax.                                                                                                      |
| <b>337</b> | <b>School District Vendor Use Tax</b>                                                                                                                                                           |
|            | Tax to fund a School District.                                                                                                                                                                  |
| <b>338</b> | <b>Advanced Transit Vendor Use Tax</b>                                                                                                                                                          |
|            | A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions. |
| <b>339</b> | <b>Tribal Vendor Use Tax</b>                                                                                                                                                                    |
|            | Use tax imposed by an Indian Tribe.                                                                                                                                                             |

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| <b>340</b> | <b>Vendor Use Tax-Senior Citizen</b>                                                                            |
|            | Similar to tax type 321 (Vendor Use Tax) but only applies to Senior Citizens who meet certain age requirements. |
| <b>341</b> | <b>Vendor Use Tax-Manufacturing</b>                                                                             |
|            | Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.  |
| <b>342</b> | <b>Vendor Use Tax-Motor Vehicles</b>                                                                            |
|            | Refers to a use tax rate charged on the sale of motor vehicles.                                                 |
| <b>343</b> | <b>Vendor Use Tax-Vending</b>                                                                                   |
|            | Vendor's Use Tax that applies to the retail sale of items sold through vending machines.                        |
| <b>344</b> | <b>Vendor Use Tax-Food and Drugs</b>                                                                            |
|            | Refers to a rate charged on the sale of food, drugs or beverages.                                               |
| <b>345</b> | <b>Vendor Use Tax-Food</b>                                                                                      |
|            | Refers to a rate charged on the sale of food or beverages.                                                      |
| <b>346</b> | <b>Vendor Use Tax-Motor Fuel</b>                                                                                |
|            | Refers to a sales tax rate charged on the sale of motor fuel.                                                   |
| <b>347</b> | <b>Vendor Use Tax-Parking</b>                                                                                   |
|            | Tax on the fee charged for the parking of motor vehicles.                                                       |
| <b>348</b> | <b>Vendor Use Tax-Medical Equipment</b>                                                                         |
|            | Vendor Use Tax that applies exclusively to the sale of medical equipment.                                       |
| <b>349</b> | <b>Alcoholic Beverage Vendor Use Tax</b>                                                                        |
|            | Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.                         |
| <b>350</b> | <b>Vendor Use Tax-Alcohol</b>                                                                                   |
|            | Refers to a tax rate charged on the sale of alcohol.                                                            |
| <b>351</b> | <b>Liquor Drink Vendor Use Tax</b>                                                                              |
|            | Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.               |
| <b>352</b> | <b>Vendor Use Tax-Video</b>                                                                                     |
|            | A tax charged on the provision of video services.                                                               |
| <b>353</b> | <b>Premier Resort Area Vendor Use Tax</b>                                                                       |
|            | Similar to Use Tax (Tax Type 49), but applied only in Premier Resort Areas.                                     |

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| <b>354</b> | <b>NY Transit Vendor Use Tax</b>                                                                                                                                                                 |
|            | Similar to Tax Type 33 (Transit Tax), but applied only in New York.                                                                                                                              |
| <b>355</b> | <b>NY District Vendor Use Tax</b>                                                                                                                                                                |
|            | Similar to Tax Type 4 (District Tax), but applied only in New York.                                                                                                                              |
| <b>356</b> | <b>Vendor Use Tax-Food and Beverage</b>                                                                                                                                                          |
|            | A rate charged on the sale of food or beverages.                                                                                                                                                 |
| <b>357</b> | <b>Consumer Use Tax</b>                                                                                                                                                                          |
|            | An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.                                |
| <b>358</b> | <b>District Consumer Use Tax</b>                                                                                                                                                                 |
|            | District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district. |
| <b>359</b> | <b>Special Consumer Use Tax</b>                                                                                                                                                                  |
|            | Used to specify a tax that does not fit into a typical category.                                                                                                                                 |
| <b>360</b> | <b>Transit Consumer Use Tax</b>                                                                                                                                                                  |
|            | A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.  |
| <b>361</b> | <b>Crime Control District Consumer Use Tax</b>                                                                                                                                                   |
|            | A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.                                                                         |
| <b>362</b> | <b>Library District Consumer Use Tax</b>                                                                                                                                                         |
|            | A specific district tax that supports a library program. This district can overlap county and local jurisdictions.                                                                               |
| <b>363</b> | <b>Hospital District Consumer Use Tax</b>                                                                                                                                                        |
|            | A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.                                                                                |
| <b>364</b> | <b>Health Services District Consumer Use Tax</b>                                                                                                                                                 |
|            | A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.                                                                       |
| <b>365</b> | <b>Emergency Services District Consumer Use Tax</b>                                                                                                                                              |
|            | A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.                                                                   |

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| <b>366</b> | <b>Improvement District Consumer Use Tax</b>                                                                                                                                                    |
|            | A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.                                                                   |
| <b>367</b> | <b>Development District Consumer Use Tax</b>                                                                                                                                                    |
|            | A specific district tax that supports a development program. This district can overlap county and local jurisdictions.                                                                          |
| <b>368</b> | <b>Ambulance District Consumer Use Tax</b>                                                                                                                                                      |
|            | A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.                                                                           |
| <b>369</b> | <b>Fire District Consumer Use Tax</b>                                                                                                                                                           |
|            | A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.                                                                                |
| <b>370</b> | <b>Football District Consumer Use Tax</b>                                                                                                                                                       |
|            | A specific district tax that supports a football program. This district can overlap county and local jurisdictions.                                                                             |
| <b>371</b> | <b>Baseball District Consumer Use Tax</b>                                                                                                                                                       |
|            | A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.                                                                             |
| <b>372</b> | <b>Educational Consumer Use Tax</b>                                                                                                                                                             |
|            | Use tax designated specifically for education and reported apart from the general use tax.                                                                                                      |
| <b>373</b> | <b>School District Consumer Use Tax</b>                                                                                                                                                         |
|            | Tax to fund a School District.                                                                                                                                                                  |
| <b>374</b> | <b>Advanced Transit Consumer Use Tax</b>                                                                                                                                                        |
|            | A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions. |
| <b>375</b> | <b>Tribal Consumer Use Tax</b>                                                                                                                                                                  |
|            | Use tax imposed by an Indian Tribe.                                                                                                                                                             |
| <b>376</b> | <b>Consumer Use Tax-Senior Citizen</b>                                                                                                                                                          |
|            | Similar to tax type 321 (Vendor Use Tax) but only applies to Senior Citizens who meet certain age requirements.                                                                                 |
| <b>377</b> | <b>Consumer Use Tax-Manufacturing</b>                                                                                                                                                           |
|            | Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.                                                                                  |

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| <b>378</b> | <b>Consumer Use Tax-Motor Vehicles</b>                                                            |
|            | Refers to a use tax rate charged on the sale of motor vehicles.                                   |
| <b>379</b> | <b>Consumer Use Tax-Vending</b>                                                                   |
|            | Consumer's Use Tax that applies to the retail sale of items sold through vending machines.        |
| <b>380</b> | <b>Consumer Use Tax-Food and Drugs</b>                                                            |
|            | Refers to a rate charged on the sale of food, drugs or beverages.                                 |
| <b>381</b> | <b>Consumer Use Tax-Food</b>                                                                      |
|            | Refers to a rate charged on the sale of food or beverages.                                        |
| <b>382</b> | <b>Consumer Use Tax-Motor Fuel</b>                                                                |
|            | Refers to a sales tax rate charged on the sale of motor fuel.                                     |
| <b>383</b> | <b>Consumer Use Tax-Parking</b>                                                                   |
|            | Tax on the fee charged for the parking of motor vehicles.                                         |
| <b>384</b> | <b>Consumer Use Tax-Medical Equipment</b>                                                         |
|            | Consumer Use Tax that applies exclusively to the sale of medical equipment.                       |
| <b>385</b> | <b>Alcoholic Beverage Consumer Use Tax</b>                                                        |
|            | Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.           |
| <b>386</b> | <b>Consumer Use Tax-Alcohol</b>                                                                   |
|            | Refers to a tax rate charged on the sale of alcohol.                                              |
| <b>387</b> | <b>Liquor Drink Consumer Use Tax</b>                                                              |
|            | Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption. |
| <b>388</b> | <b>Consumer Use Tax-Video</b>                                                                     |
|            | A tax charged on the provision of video services.                                                 |
| <b>389</b> | <b>Premier Resort Area Consumer Use Tax</b>                                                       |
|            | Similar to Use Tax (Tax Type 49), but applied only in Premier Resort Areas.                       |
| <b>390</b> | <b>NY Transit Consumer Use Tax</b>                                                                |
|            | Similar to Tax Type 33 (Transit Tax), but applied only in New York.                               |
| <b>391</b> | <b>NY District Consumer Use Tax</b>                                                               |
|            | Similar to Tax Type 4 (District Tax), but applied only in New York.                               |

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| <b>392</b> | <b>Consumer Use Tax-Food and Beverage</b>                                                  |
|            | A rate charged on the sale of food or beverages.                                           |
| <b>393</b> | <b>Tasa de Control</b>                                                                     |
|            | A telecommunications regulatory fee applied in Argentina.                                  |
| <b>394</b> | <b>Radio Rights Fee</b>                                                                    |
|            | A fee applied per station and per frequency to providers of Mobile Telecommunications.     |
| <b>395</b> | <b>Business &amp; Occupation Tax-Rent and Royalty</b>                                      |
|            | Similar to Business & Occupation Tax (Tax Type 2) but only applied on Rents and Royalties. |
| <b>396</b> | <b>Business &amp; Occupation Tax-Other Services</b>                                        |
|            | Similar to Business & Occupation Tax (Tax Type 2) but only applied to Services.            |
| <b>397</b> | <b>Montana Excise Tax</b>                                                                  |
|            | Similar to Excise Tax (Tax Type 5) but applied only in Montana.                            |
| <b>398</b> | <b>Rural Transportation Authority District Tax</b>                                         |
|            | A specific district tax that supports a Rural Transportation Authority.                    |
| <b>399</b> | <b>MHA District Tax</b>                                                                    |
|            | A specific district tax that supports a Multi-jurisdictional Housing Authority.            |
| <b>400</b> | <b>Public Safety Improvements District Tax</b>                                             |
|            | A specific district tax that supports public safety improvements.                          |
| <b>401</b> | <b>Mass Transit District Tax</b>                                                           |
|            | A specific district tax that supports Mass Transit.                                        |
| <b>402</b> | <b>Metropolitan District Tax</b>                                                           |
|            | A specific district tax that supports a Metropolitan district.                             |
| <b>403</b> | <b>RTA Consumer Use Tax</b>                                                                |
|            | A specific district tax that supports a Rural Transportation Authority.                    |
| <b>404</b> | <b>RTA Vendor Use Tax</b>                                                                  |
|            | A specific district tax that supports a Rural Transportation Authority.                    |
| <b>405</b> | <b>MHA Consumer Use Tax</b>                                                                |
|            | A specific district tax that supports a Multi-jurisdictional Housing Authority.            |

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| <b>406</b> | <b>MHA Vendor Use Tax</b>                                                                                                     |
|            | A specific district tax that supports a Multi-jurisdictional Housing Authority.                                               |
| <b>407</b> | <b>Mass Transit District Consumer Use Tax</b>                                                                                 |
|            | A specific district tax that supports Mass Transit.                                                                           |
| <b>408</b> | <b>Mass Transit District Vendor Use Tax</b>                                                                                   |
|            | A specific district tax that supports Mass Transit.                                                                           |
| <b>409</b> | <b>VAT (Reduced Rate)</b>                                                                                                     |
|            | Similar to VAT (Tax Type 65) but applied at a reduced rate.                                                                   |
| <b>410</b> | <b>Poison Control Fund (Wireless)</b>                                                                                         |
|            | Similar to Poison Control Fund (Tax Type 25) but applied only to Wireless transactions.                                       |
| <b>411</b> | <b>State Inspection and Supervision</b>                                                                                       |
|            | Reserved                                                                                                                      |
| <b>412</b> | <b>Education Sales - Vending</b>                                                                                              |
|            | Refers to an educational sales tax rate that applies to the retail sale of items sold through vending machines.               |
| <b>413</b> | <b>Education Sales – Motor Vehicles</b>                                                                                       |
|            | Refers to an educational sales tax rate charged on the sale of motor vehicles.                                                |
| <b>414</b> | <b>Education Use – Motor Vehicles</b>                                                                                         |
|            | Refers to an educational use tax rate charged on the sale of motor vehicles.                                                  |
| <b>415</b> | <b>Education Consumer Use – Motor Vehicles</b>                                                                                |
|            | Refers to an educational use tax rate charged on the sale of motor vehicles.                                                  |
| <b>416</b> | <b>Education Vendor Use – Motor Vehicles</b>                                                                                  |
|            | Refers to an educational use tax rate charged on the sale of motor vehicles.                                                  |
| <b>417</b> | <b>Education Sales -- Manufacturing</b>                                                                                       |
|            | Refers to an educational sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items. |
| <b>418</b> | <b>Education Use -- Manufacturing</b>                                                                                         |
|            | Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.   |

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| <b>419</b> | <b>Education Consumer Use -- Manufacturing</b>                                                                                                                                                                                                                                                |
|            | Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.                                                                                                                                                                   |
| <b>420</b> | <b>Education Vendor Use -- Manufacturing</b>                                                                                                                                                                                                                                                  |
|            | Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.                                                                                                                                                                   |
| <b>421</b> | <b>Rental Use Tax -- Motor Vehicles</b>                                                                                                                                                                                                                                                       |
|            | Refers to a use tax rate charged on the rental of motor vehicles.                                                                                                                                                                                                                             |
| <b>422</b> | <b>Consumer Use Rental Tax -- Motor Vehicles</b>                                                                                                                                                                                                                                              |
|            | Refers to a use tax rate charged on the rental of motor vehicles.                                                                                                                                                                                                                             |
| <b>423</b> | <b>Vendor Use Rental Tax -- Motor Vehicles</b>                                                                                                                                                                                                                                                |
|            | Refers to a use tax rate charged on the rental of motor vehicles.                                                                                                                                                                                                                             |
| <b>424</b> | <b>Revenue Statement</b>                                                                                                                                                                                                                                                                      |
|            | Reserved                                                                                                                                                                                                                                                                                      |
| <b>425</b> | <b>NY MCTD 186c (Wireless)</b>                                                                                                                                                                                                                                                                |
|            | New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable wireless telephone services subject to the NY 186e excise tax on telecommunications and said services have occurred solely within the specific NY counties that comprise the NY MCTD. |
| <b>426</b> | <b>WY USF</b>                                                                                                                                                                                                                                                                                 |
|            | The purpose of the fund depends upon the state; however, these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations. This USF tax type does not tax the FUSF.                                                         |
| <b>427</b> | <b>WY USF (Paging)</b>                                                                                                                                                                                                                                                                        |
|            | Tax similar to tax type 13 (State Universal Service Fund), but applies only on paging telecommunications. This USF tax type does not tax the FUSF.                                                                                                                                            |
| <b>428</b> | <b>WY USF (Wireless)</b>                                                                                                                                                                                                                                                                      |
|            | Tax similar to tax type 13 (State Universal Service Fund), but applies only on wireless telecommunications. This USF tax type does not tax the FUSF.                                                                                                                                          |
| <b>429</b> | <b>FCC Regulatory Fee-Toll Free</b>                                                                                                                                                                                                                                                           |
|            | A fee paid by interstate telecommunications providers to fund the Federal Communications Commission. The current rate is the last rate published by the FCC and is based upon the number of subscribers from a prior period and is an estimate of actual liabilities.                         |
| <b>430</b> | <b>FCC Regulatory (Satellite)</b>                                                                                                                                                                                                                                                             |
|            | A fee paid by Satellite Television Service providers to fund the Federal Communications Commission. The current rate is the last rate published by the FCC and is based upon the number of subscribers                                                                                        |



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|            | from a prior period, therefore it is an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation. |
| <b>431</b> | <b>Commerce Tax</b>                                                                                                                                                                                                                                           |
|            | Tax on Gross Revenue for the privilege of engaging in business.                                                                                                                                                                                               |
| <b>432</b> | <b>Telecom Assistance Svc Fund – VoIP</b>                                                                                                                                                                                                                     |
|            | Similar to Tax Type 34, but applies only to VoIP lines.                                                                                                                                                                                                       |
| <b>433</b> | <b>Telecom Assistance Svc Fund – VoIP High Cap Trnk</b>                                                                                                                                                                                                       |
|            | Similar to Tax Type 34, but applies only to VoIP High Capacity Trunks.                                                                                                                                                                                        |
| <b>434</b> | <b>E-911 (VoIP-Nomadic PBX)</b>                                                                                                                                                                                                                               |
|            | Similar to Tax Type 10 (E911), but applies only to VoIP Nomadic PBX Service.                                                                                                                                                                                  |
| <b>435</b> | <b>E-911 Service Fee (NL 911 Bureau)</b>                                                                                                                                                                                                                      |
|            | Newfoundland and Labrador’s Provincial E911 Fee.                                                                                                                                                                                                              |
| <b>436</b> | <b>Copyright Fee (Rated)</b>                                                                                                                                                                                                                                  |
|            | Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a percentage of revenue.                                                                                                                                  |
| <b>437</b> | <b>Copyright Fee (Fixed)</b>                                                                                                                                                                                                                                  |
|            | Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a fixed amount.                                                                                                                                           |
| <b>438</b> | <b>Utility Tax</b>                                                                                                                                                                                                                                            |
|            | This is a tax imposed upon utility services. In this case, the utility is telecommunications.                                                                                                                                                                 |
| <b>439</b> | <b>Audio-Video Service Tax</b>                                                                                                                                                                                                                                |
|            | This is a tax imposed upon service provided by a multi-channel video or audio service provider.                                                                                                                                                               |
| <b>440</b> | <b>Swachh Bharat Cess</b>                                                                                                                                                                                                                                     |
|            | A tax to collect funds for the Swachh Bharat (Clean India) Initiative.                                                                                                                                                                                        |
| <b>441</b> | <b>PIS</b>                                                                                                                                                                                                                                                    |
|            | A social contribution tax targeted to finance unemployment insurance and allowance for low paid workers.                                                                                                                                                      |
| <b>442</b> | <b>COFINS</b>                                                                                                                                                                                                                                                 |
|            | A contribution levied to finance social security, health and social care.                                                                                                                                                                                     |
| <b>443</b> | <b>ICMS</b>                                                                                                                                                                                                                                                   |
|            | State tax for goods and services.                                                                                                                                                                                                                             |

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| <b>444</b> | <b>Federal USF (Centrex)</b>                                                                                                                                                                                                                                                                                                                                 |
|            | Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon FCC Subscriber Line Charges applicable to Centrex service. This tax type allows for regulatory compliance with FCC regulations in regards to Centrex accounts. |
| <b>445</b> | <b>UUT (Prepaid Wireless)</b>                                                                                                                                                                                                                                                                                                                                |
|            | Similar to Utility Users Tax (UUT) (Tax Type 16) but only applied to prepaid wireless telecommunications.                                                                                                                                                                                                                                                    |
| <b>446</b> | <b>Mobile Telephony Services Surcharge</b>                                                                                                                                                                                                                                                                                                                   |
|            | Mobile Telephony Services (MTS) Surcharge on prepaid wireless telecommunications recovering California PUC expenses on wireless communications services.                                                                                                                                                                                                     |
| <b>447</b> | <b>Access Line Tax (Prepaid Wireless)</b>                                                                                                                                                                                                                                                                                                                    |
|            | Similar to Access Line Tax (Tax Type 267) but only applied to prepaid wireless telecommunications.                                                                                                                                                                                                                                                           |
| <b>448</b> | <b>San Leandro Emerg Com Sys Acc Tax (Ppd Wireless)</b>                                                                                                                                                                                                                                                                                                      |
|            | Similar to San Leandro Emerg Com Sys Access Tax (Tax Type 257) but only applied to prepaid wireless telecommunications.                                                                                                                                                                                                                                      |
| <b>449</b> | <b>Rental Tax (Lower Rate)</b>                                                                                                                                                                                                                                                                                                                               |
|            | Similar to Rental Tax (Tax Type 188) but only applied to certain items at a reduced rate.                                                                                                                                                                                                                                                                    |
| <b>450</b> | <b>CA High Cost Fund A (VoIP)</b>                                                                                                                                                                                                                                                                                                                            |
|            | CA state fund that provides subsidies to specific small independent telephone companies. Said fund is used to minimize any rate disparity of basic telephone service between rural and metropolitan areas. This Tax Type is for reporting VoIP revenues.                                                                                                     |
| <b>451</b> | <b>State High Cost Fund (VoIP)</b>                                                                                                                                                                                                                                                                                                                           |
|            | State high cost funds are used to subsidize the cost of telecommunications users in remote locations. This Tax Type is for reporting VoIP revenues.                                                                                                                                                                                                          |
| <b>452</b> | <b>CA Teleconnect Fund (VoIP)</b>                                                                                                                                                                                                                                                                                                                            |
|            | This fund supports California providers that offer discounts to schools, libraries, health care and community-based organizations with telecommunications services that qualify. This Tax Type is for reporting VoIP revenues.                                                                                                                               |
| <b>453</b> | <b>CASF (VoIP)</b>                                                                                                                                                                                                                                                                                                                                           |
|            | California Advanced Services Fund was created to encourage deployment of broadband facilities for use in provisioning advanced telecommunications service in unserved or underserved areas of California. This Tax Type is for reporting VoIP revenues.                                                                                                      |

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| <b>454 Universal Lifeline Telephone Service Charge (VoIP)</b> |                                                                                                                                                                                                                                  |
|                                                               | This California state charge funds a program that provides basic telephone service to qualifying low income families. This Tax Type is for reporting VoIP revenues.                                                              |
| <b>455 FUNTEL</b>                                             |                                                                                                                                                                                                                                  |
|                                                               | A telecommunications tax levied on providers of telecommunications services to encourage the process of technological innovation.                                                                                                |
| <b>456 FUST</b>                                               |                                                                                                                                                                                                                                  |
|                                                               | Fund of Universalization of Telecommunication Services imposed to cover costs of universal telecommunications services. It is applied on the gross operating revenue resulting from the provision of telecommunication services. |
| <b>457 Telecommunications Use Tax</b>                         |                                                                                                                                                                                                                                  |
|                                                               | Special use tax used for compliance reporting.                                                                                                                                                                                   |
| <b>458 Krishi Kalyan Cess</b>                                 |                                                                                                                                                                                                                                  |
|                                                               | A tax to generate funds for financing and promoting agricultural improvement initiatives.                                                                                                                                        |
| <b>459 School and Library Fund Surcharge</b>                  |                                                                                                                                                                                                                                  |
|                                                               | Required invoice presentation for the Maine Telecommunications Education Access Fund. This is a state fund used to facilitate internet access and related telecom services to qualified schools and libraries.                   |
| <b>460 State 911 Charge</b>                                   |                                                                                                                                                                                                                                  |
|                                                               | Provides funding for the state emergency 911 system.                                                                                                                                                                             |
| <b>461 ITAC Assessment</b>                                    |                                                                                                                                                                                                                                  |
|                                                               | The Illinois Telecommunications Access Corporation (ITAC) Assessment assists persons that have a hearing or speech disability.                                                                                                   |
| <b>462 State 911 Charge (Wireless)</b>                        |                                                                                                                                                                                                                                  |
|                                                               | Provides funding for the state emergency 911 system but applies only on wireless telecommunications.                                                                                                                             |
| <b>463 E-911 (Advanced Services)</b>                          |                                                                                                                                                                                                                                  |
|                                                               | Similar to Tax Type 10 (E-911) but applied to Advanced Services.                                                                                                                                                                 |
| <b>464 VAT (Wireless)</b>                                     |                                                                                                                                                                                                                                  |
|                                                               | Similar to Tax Type 65 (VAT) but only applied only to wireless services.                                                                                                                                                         |
| <b>465 VAT (Communications)</b>                               |                                                                                                                                                                                                                                  |

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|                                     | Similar to Tax Type 65 (VAT) but only applied to communications services.                                                                                                                                                                                                |
| <b>466 CA TRS</b>                   |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 23 (TRS) but only applied in California.                                                                                                                                                                                                             |
| <b>467 CA TRS (Wireless)</b>        |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 175 (TRS (Wireless)) but only applied in California. This tax type is assessed at the safe harbor taxing and remittance standards for wireless providers set by the FCC.                                                                             |
| <b>468 CA PUC Fee</b>               |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 9 (PUC Fee) but only applied in California.                                                                                                                                                                                                          |
| <b>469 Use Tax (Rental)</b>         |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 49 (Use Tax) but only applied only to rental services.                                                                                                                                                                                               |
| <b>470 Use Tax (Other)</b>          |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 49 (Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct use tax rate applies in a specific jurisdiction or on a temporary basis.                    |
| <b>471 Consumer Use Tax (Other)</b> |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 357 (Consumer Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct consumer use tax rate applies in a specific jurisdiction or on a temporary basis. |
| <b>472 Vendor Use Tax (Other)</b>   |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 321 (Vendor Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct vendor use tax rate applies in a specific jurisdiction or on a temporary basis.     |
| <b>473 SC USF</b>                   |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 13 (State USF) but only applied in South Carolina.                                                                                                                                                                                                   |
| <b>474 USF (Prepaid Wireless)</b>   |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 13 (State USF) but only applied to prepaid wireless services.                                                                                                                                                                                        |
| <b>475 E-911 (Lifeline)</b>         |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 10 (E-911) but only applied to a lifeline customer.                                                                                                                                                                                                  |
| <b>476 Utility Tax NF</b>           |                                                                                                                                                                                                                                                                          |
|                                     | Similar to Tax Type 438 (Utility Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                                                                                                                          |

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| <b>477 Telecommunications Sales Tax (Wholesale)</b>                                                                                     |
| Special sales tax used for sales of telecommunications services made on a wholesale basis.                                              |
| <b>478 E-rate Broadband Program</b>                                                                                                     |
| E-rate Broadband Program to assist schools and public libraries to fund broadband facilities and obtain broadband connectivity.         |
| <b>479 E-rate Broadband Program(Business Line)</b>                                                                                      |
| Similar to tax type 478 (E-rate Broadband Program) but only applied to a business local line.                                           |
| <b>480 E-rate Broadband Program (Line)</b>                                                                                              |
| Similar to tax type 478 (E-rate Broadband Program) but only applied to applicable local access or local trunk line.                     |
| <b>481 E-rate Broadband Program (Wireless)</b>                                                                                          |
| Similar to tax type 478 (E-rate Broadband Program) but only applied to wireless telecommunications.                                     |
| <b>482 IGST (Communications)</b>                                                                                                        |
| Integrated goods and service tax based on consumption but applied only to communications services.                                      |
| <b>483 CGST</b>                                                                                                                         |
| National goods and service tax based on consumption within the boundary of a state or territory.                                        |
| <b>484 CGST (Communications)</b>                                                                                                        |
| Similar to Tax Type 483 (CGST) but applied only to communications services.                                                             |
| <b>485 SGST</b>                                                                                                                         |
| State goods and service tax based on consumption within the boundary of a state or territory.                                           |
| <b>486 SGST (Communications)</b>                                                                                                        |
| Similar to Tax Type 485 (SGST) but applied only to communications services.                                                             |
| <b>487 Universal Service Fund (Other)</b>                                                                                               |
| Similar to Tax Type 13 (State Universal Service Fund) but only applied to transactions that do not fall into another existing tax type. |
| <b>488 IGST</b>                                                                                                                         |
| Integrated goods and service tax based on consumption.                                                                                  |
| <b>489 Kentucky Lifeline Surcharge</b>                                                                                                  |

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|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kentucky Universal Lifeline Telephone Service surcharge to provide basic telephone service to qualifying low income families. This is the required invoice presentation. |
| <b>490 Telecommunications Sales Tax NF</b>                                                                                                                               |
| Special Sales Tax used for Telecommunications Services, but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                         |
| <b>491 Public Safety Communications Surcharge (Prepaid)</b>                                                                                                              |
| A tax to fund public safety services but only applied to prepaid wireless service.                                                                                       |
| <b>492 Statutory Gross Receipts NF</b>                                                                                                                                   |
| Similar to Tax Type 14 (Statutory Gross Receipts), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                              |
| <b>493 PUC Franchise Fee (Video) NF</b>                                                                                                                                  |
| Similar to Tax Type 9 (P.U.C. Fee) but only applied to video services. This tax does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.      |
| <b>494 Sales Tax NF</b>                                                                                                                                                  |
| Similar to Tax Type 1 (Sales Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                              |
| <b>495 District Tax NF</b>                                                                                                                                               |
| Similar to Tax Type 4 (District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                           |
| <b>496 Hospital District Tax NF</b>                                                                                                                                      |
| Similar to Tax Type 96 (Hospital District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                 |
| <b>497 Improvement District Tax NF</b>                                                                                                                                   |
| Similar to Tax Type 99 (Improvement District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base                               |
| <b>498 Mass Transit District Tax NF</b>                                                                                                                                  |
| Similar to Tax Type 401 (Mass Transit District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                            |
| <b>499 Metropolitan District Tax NF</b>                                                                                                                                  |
| Similar to Tax Type 402 (Metropolitan District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                            |
| <b>500 MHA District Tax NF</b>                                                                                                                                           |

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Similar to Tax Type 399 (MHA District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base                             |
| <b>501 Public Safety Improvements District Tax NF</b>                                                                                                           |
| Similar to Tax Type 400 (Public Safety Improvements District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base      |
| <b>502 Rural Transportation Authority District Tax NF</b>                                                                                                       |
| Similar to Tax Type 398 (Rural Transportation Authority District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base. |
| <b>503 Transit Tax NF</b>                                                                                                                                       |
| Similar to Tax Type 33 (Transit Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                  |
| <b>504 District Consumer Use Tax NF</b>                                                                                                                         |
| Similar to Tax Type 358 (District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                   |
| <b>505 Hospital District Consumer Use Tax NF</b>                                                                                                                |
| Similar to Tax Type 363 (Hospital District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.          |
| <b>506 Improvement District Consumer Use Tax NF</b>                                                                                                             |
| Similar to Tax Type 366 (Improvement District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.       |
| <b>507 Mass Transit District Consumer Use Tax NF</b>                                                                                                            |
| Similar to Tax Type 407 (Mass Transit District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.      |
| <b>508 MHA Consumer Use Tax NF</b>                                                                                                                              |
| Similar to Tax Type 405 (MHA Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                        |
| <b>509 RTA Consumer Use Tax NF</b>                                                                                                                              |
| Similar to Tax Type 403 (RTA Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                        |
| <b>510 Transit Consumer Use Tax NF</b>                                                                                                                          |
| Similar to Tax Type 360 (Transit Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                    |

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| <b>511 District Vendor Use Tax NF</b>                                                                                                                                      |
| Similar to Tax Type 322 (District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                |
| <b>512 Hospital District Vendor Use Tax NF</b>                                                                                                                             |
| Similar to Tax Type 327 (Hospital District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                       |
| <b>513 Improvement District Vendor Use Tax NF</b>                                                                                                                          |
| Similar to Tax Type 330 (Improvement District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                    |
| <b>514 Mass Transit District Vendor Use Tax NF</b>                                                                                                                         |
| Similar to Tax Type 408 (Mass Transit District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                   |
| <b>515 MHA Vendor Use Tax NF</b>                                                                                                                                           |
| Similar to Tax Type 406 (MHA Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                     |
| <b>516 RTA Vendor Use Tax NF</b>                                                                                                                                           |
| Similar to Tax Type 404 (RTA Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                     |
| <b>517 Transit Vendor Use Tax NF</b>                                                                                                                                       |
| Similar to Tax Type 321 (Transit Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                 |
| <b>518 State USF (VoIP Alternate) NF</b>                                                                                                                                   |
| Similar to Tax Type 282 (State USF (VoIP Alternate)) but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                              |
| <b>519 E-rate Broadband Program (VoIP Alternate)</b>                                                                                                                       |
| Similar to Tax Type 478 (E-rate Broadband Program) but gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage. |
| <b>520 ConnectME Fund (VoIP Alternate)</b>                                                                                                                                 |
| Similar to Tax Type 215 (ConnectME Fund (VoIP)) but gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.    |



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| <b>521 P.U.C. Fee (VoIP Alternate)</b>                                                                                                                     |
| Similar to Tax Type 9 (P.U.C. Fee) but gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage. |
| <b>522 P.U.C. Fee NF</b>                                                                                                                                   |
| Similar to Tax Type 9 (P.U.C. Fee) but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.                                |
| <b>523 Sales Tax (Tiered Rate)</b>                                                                                                                         |
| Similar to Tax Type 1 (Sales Tax) but only applied for sales above a threshold.                                                                            |
| <b>524 Use Tax (Tiered Rate)</b>                                                                                                                           |
| Similar to Tax Type 49 (Use Tax) but only applied for sales above a threshold.                                                                             |
| <b>525 Consumer Use Tax (Tiered Rate)</b>                                                                                                                  |
| Similar to Tax Type 357 (Consumer Use Tax) but only applied for sales above a threshold.                                                                   |
| <b>526 Vendor Use Tax (Tiered Rate)</b>                                                                                                                    |
| Similar to Tax Type 321 (Vendor Use Tax) but only applied for sales above a threshold.                                                                     |
| <b>527 National Sales Tax</b>                                                                                                                              |
| Similar to Tax Type 1 (Sales Tax) but only applied to international jurisdictions levying sales tax.                                                       |
| <b>528 National Service Tax</b>                                                                                                                            |
| Similar to Tax Type 1 (Sales Tax) but only applied to international jurisdictions levying service tax separate from sales tax.                             |
| <b>529 Communications Service Tax NF</b>                                                                                                                   |
| Similar to Tax Type 64, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.                                            |
| <b>530 Communications Service Tax NF (Cable)</b>                                                                                                           |
| Similar to Tax Type 166, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.                                           |
| <b>531 Communications Service Tax NF (Satellite)</b>                                                                                                       |
| Similar to Tax Type 85, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.                                            |

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|------------------------------------------------------------------------------------------------------------------------|
| <b>532 Communications Service Tax NF (Wireless)</b>                                                                    |
| Similar to Tax Type 136, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.       |
| <b>533 Excise Tax NF</b>                                                                                               |
| Similar to Tax Type 5, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.         |
| <b>534 Statutory Gross Receipts NF (Video)</b>                                                                         |
| Similar to Tax Type 172, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.       |
| <b>535 License Tax NF</b>                                                                                              |
| Similar to Tax Type 8, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.         |
| <b>536 Communications Service Tax NFR</b>                                                                              |
| Similar to Tax Type 64 (Communications Service Tax) but excludes the FCC Reg Fee from its taxable measure.             |
| <b>537 Communications Service Tax NFR (Satellite)</b>                                                                  |
| Similar to Tax Type 85 (Communications Service Tax (Satellite)) but excludes the FCC Reg Fee from its taxable measure. |
| <b>538 Statutory Gross Receipts NFR</b>                                                                                |
| Similar to Tax Type 14 (Statutory Gross Receipts) but excludes the FCC Reg Fee from its taxable measure.               |
| <b>539 Statutory Gross Receipts NFR (Video)</b>                                                                        |
| Similar to Tax Type 172 (Statutory Gross Receipts (Video)) but excludes the FCC Reg Fee from its taxable measure.      |
| <b>540 Statutory Gross Receipts NFR (Wireless)</b>                                                                     |
| Similar to Tax Type 75 (Statutory Gross Receipts (Wireless)) but excludes the FCC Reg Fee from its taxable measure     |
| <b>541 Statutory Gross Receipts NFR (Business)</b>                                                                     |
| Similar to Tax Type 160 (Statutory Gross Receipts (Business)) but excludes the FCC Reg Fee from its taxable measure.   |
| <b>542 Sales Tax (Prepaid Wireless)</b>                                                                                |
| Similar to Tax Type 1 (Sales Tax) but only applied to the sale of prepaid wireless services.                           |

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|------------------------------------------------------------------------------------------------------------------|
| <b>543 CA High Cost Fund A (Prepaid Wireless)</b>                                                                |
| Similar to Tax Type 60 (CA High Cost Fund A) but used only for prepaid wireless service.                         |
| <b>544 CA Teleconnect Fund (Prepaid Wireless)</b>                                                                |
| Similar to Tax Type 21 (CA Teleconnect Fund) but used only for prepaid wireless service.                         |
| <b>545 CASF (Prepaid Wireless)</b>                                                                               |
| Similar to Tax Type 223 (CASF) but used only for prepaid wireless service.                                       |
| <b>546 PUC Fee (Prepaid Wireless)</b>                                                                            |
| Similar to Tax Type 9 (P.U.C. Fee) but used only for prepaid wireless service.                                   |
| <b>547 Universal Lifeline Telephone Svc (Prepaid Wireless)</b>                                                   |
| Similar to Tax Type 22 (Universal Lifeline Telephone Service Charge) but used only for prepaid wireless service. |
| <b>548 CA TRS (Prepaid Wireless)</b>                                                                             |
| Similar to Tax Type 466 (CA TRS) but used only for prepaid wireless service.                                     |
| <b>549 Sales Tax-Commercial Lease (Additional)</b>                                                               |
| Similar to Tax Type 317 (Sales Tax-Commercial Lease) but is imposed in addition to Tax Type 317.                 |
| <b>550 Telecommunications Levy</b>                                                                               |
| Telecommunications tax to be used for international jurisdictions                                                |
| <b>551 Telecommunications Levy (Internet)</b>                                                                    |
| Telecommunications tax on internet access to be used for international jurisdictions                             |

## 5. Category Definitions

The following definitions and Tax Type listings may assist users who wish to take advantage of exemption by category functionality.

| Category ID | Category Name              | Definition                                                                                                                                                                                               |
|-------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1           | Sales and Use Taxes        | Sales and Use Taxes include a variety of sales, district, transit, consumer use, vendor use, rental, e-waste, and special or improvement district taxes. This category also includes Canadian tax types. |
| 2           | Business Taxes             | Business Taxes are typically imposed for the right to do business within a jurisdiction. They include license taxes, business & occupation taxes, and franchise taxes.                                   |
| 3           | Gross Receipts Taxes       | Gross Receipts Taxes include Carrier and Statutory Gross Receipts taxes as well as several state specific surcharges and taxes.                                                                          |
| 4           | Excise Taxes               | Consumer or seller excise taxes, including those specific to communications services as well as those that apply broadly.                                                                                |
| 5           | Connectivity Charges       | Connectivity Charges cover federal and state universal service funds, high cost funds, and telecommunications relay service and surcharges.                                                              |
| 6           | Regulatory Charges         | Regulatory Charges include Public Utility Commission Fees and FCC Regulatory Fees. These charges typically fund the agencies that impose them.                                                           |
| 7           | E-911 Charges              | E-911 Charges cover the variety of enhanced 911 and poison control funds.                                                                                                                                |
| 8           | Utility User Taxes         | Utility User Taxes are passed by states where utilities are believed to be intangible. They apply in place of sales taxes and often at higher rates.                                                     |
| 9           | Right of Way Fees          | Right of Way Fees cover taxes to maintain telecommunications infrastructure and municipal right of ways.                                                                                                 |
| 10          | Communication Services Tax | Communications Services Tax includes related to satellite, wireless, cable and non-facilities.                                                                                                           |
| 11          | Cable Regulatory Fees      | Cable Regulatory Fees include FCC regulatory fees, franchise taxes and public education and government (PEG) access fees remitted by cable providers.                                                    |
| 12          | Reserved                   | Reserved tax types are created for unique customer situations or are for AFC development use.                                                                                                            |
| 13          | Value Added Taxes          | Value Added Taxes are payable on the consumption of goods and services, general in nature, neutral and exactly proportional to the price of the goods and services on which they are computed.           |

## 5.1 Category 1 – Sales and Use Taxes

This is a listing of the Tax Types included in **Category 1, Sales and Use Taxes**.

| Tax Type ID | Tax Type Name                   | Tax Type ID | Tax Type Name                                | Tax Type ID | Tax Type Name                                     |
|-------------|---------------------------------|-------------|----------------------------------------------|-------------|---------------------------------------------------|
| 1           | Sales Tax                       | 107         | Crime Control District Web Hosting Tax       | 150         | Hospital District Tax (Data Processing)           |
| 4           | District Tax                    | 108         | Library District Web Hosting Tax             | 151         | Health Services District Tax (Data Processing)    |
| 11          | Service Tax                     | 109         | Hospital District Web Hosting Tax            | 152         | Emergency Services District Tax (Data Processing) |
| 12          | Special Tax                     | 110         | Health Services District Web Hosting Tax     | 153         | Improvement District Tax (Data Processing)        |
| 17          | Sales (Web Hosting)             | 111         | Emergency Services District Web Hosting Tax  | 154         | Development District Tax (Data Processing)        |
| 32          | District Tax (Residential Only) | 112         | Improvement District Web Hosting Tax         | 155         | Advanced Transit Tax (Data Processing)            |
| 33          | Transit Tax                     | 113         | Development District Web Hosting Tax         | 157         | District Tax (Data Processing)                    |
| 42          | Sales Tax (Business)            | 119         | Educational Sales Tax                        | 176         | Sales Tax - Senior Citizen                        |
| 49          | Use Tax                         | 120         | Educational Use Tax                          | 181         | Provincial Sales Tax (TOLL)                       |
| 50          | Sales Tax (Data)                | 123         | Sales Tax Nine Hundred                       | 184         | Sales Tax-Manufacturing                           |
| 57          | Sales Tax (Interstate)          | 124         | Convention Center Tax                        | 185         | Use Tax-Manufacturing                             |
| 59          | District Tax (Web Hosting)      | 126         | School Board Tax A                           | 186         | Sales Tax-Motor Vehicles                          |
| 66          | Goods and Service Tax (GST)     | 127         | School Board Tax B                           | 187         | Use Tax-Motor Vehicles                            |
| 67          | Harmonized Sales Tax (HST)      | 128         | School Board Tax C                           | 188         | Rental Tax                                        |
| 68          | Provincial Sales Tax (PST)      | 129         | School Board Tax D                           | 189         | Rental Tax-Linen                                  |
| 69          | Quebec Sales Tax (QST)          | 130         | School Board Tax E                           | 190         | Sales Tax-Vending                                 |
| 94          | Crime Control District Tax      | 131         | School Board Tax F                           | 191         | Rental Tax-Motor Vehicles                         |
| 95          | Library District Tax            | 132         | School District Tax                          | 192         | Sales Tax-Wholesale                               |
| 96          | Hospital District Tax           | 133         | Police Jury Tax B                            | 193         | Sales Tax-Food and Drugs                          |
| 97          | Health Services District Tax    | 134         | Police Jury Tax C                            | 194         | Sales Tax-Food                                    |
| 98          | Emergency Services District Tax | 135         | Police Jury Tax E                            | 195         | Fur Tax                                           |
| 99          | Improvement District Tax        | 138         | Telecommunications Sales Tax                 | 197         | Lead Acid Battery Fee                             |
| 100         | Development District Tax        | 139         | Advanced Transit Tax                         | 198         | Sales Tax-Motor Fuel                              |
| 101         | Transit Web Hosting Tax         | 140         | Advanced Transit Web Hosting Tax             | 199         | Lead Acid Battery Fee-Larger Battery              |
| 102         | Ambulance District Tax          | 145         | Tribal Sales Tax                             | 200         | Sales Tax-Parking                                 |
| 103         | Fire District Tax               | 146         | Sales Tax (Data Processing)                  | 202         | Dry Cleaning Fee                                  |
| 104         | Police District Tax             | 147         | Transit Tax (Data Processing)                | 203         | White Goods Tax                                   |
| 105         | Football District Tax           | 148         | Crime Control District Tax (Data Processing) | 204         | Sales Tax-Medical Equipment                       |
| 106         | Baseball District Tax           | 149         | Library District Tax (Data Processing)       | 205         | Electronic Waste Recycling Fee-Small              |

| Tax Type ID | Tax Type Name                               | Tax Type ID | Tax Type Name                              | Tax Type ID | Tax Type Name                                |
|-------------|---------------------------------------------|-------------|--------------------------------------------|-------------|----------------------------------------------|
| 206         | Electronic Waste Recycling Fee-Medium       | 326         | Library District Vendor Use Tax            | 351         | Liquor Drink Vendor Use Tax                  |
| 207         | Electronic Waste Recycling Fee-Large        | 327         | Hospital District Vendor Use Tax           | 352         | Vendor Use Tax-Video                         |
| 208         | Alcoholic Beverage Tax                      | 328         | Health Services District Vendor Use Tax    | 353         | Premier Resort Area Vendor Use Tax           |
| 209         | Sales Tax-Alcohol                           | 329         | Emergency Services District Vendor Use Tax | 354         | NY Transit Vendor Use Tax                    |
| 210         | Liquor Drink Tax                            | 330         | Improvement District Vendor Use Tax        | 355         | NY District Vendor Use Tax                   |
| 230         | Sales Tax-Video                             | 331         | Development District Vendor Use Tax        | 356         | Vendor Use Tax-Food and Beverage             |
| 231         | North Carolina Telecommunications Sales Tax | 332         | Ambulance District Vendor Use Tax          | 357         | Consumer Use Tax                             |
| 243         | Solid Waste Collection Tax                  | 333         | Fire District Vendor Use Tax               | 358         | District Consumer Use Tax                    |
| 273         | Sales Tax - Other                           | 334         | Football District Vendor Use Tax           | 359         | Special Consumer Use Tax                     |
| 279         | Education Cess                              | 335         | Baseball District Vendor Use Tax           | 360         | Transit Consumer Use Tax                     |
| 280         | Secondary and Higher Education Cess         | 336         | Educational Vendor Use Tax                 | 361         | Crime Control District Consumer Use Tax      |
| 287         | Telecommunications Sales Tax-Prepaid        | 337         | School District Vendor Use Tax             | 362         | Library District Consumer Use Tax            |
| 294         | Oklahoma Sales Tax                          | 338         | Advanced Transit Vendor Use Tax            | 363         | Hospital District Consumer Use Tax           |
| 296         | Premier Resort Area Tax                     | 339         | Tribal Vendor Use Tax                      | 364         | Health Services District Consumer Use Tax    |
| 313         | NY Sales Tax                                | 340         | Vendor Use Tax-Senior Citizen              | 365         | Emergency Services District Consumer Use Tax |
| 314         | NY Local Transit Tax                        | 341         | Vendor Use Tax-Manufacturing               | 366         | Improvement District Consumer Use Tax        |
| 315         | NY Local District Tax                       | 342         | Vendor Use Tax-Motor Vehicles              | 367         | Development District Consumer Use Tax        |
| 316         | Sales Tax-Satellite                         | 343         | Vendor Use Tax-Vending                     | 368         | Ambulance District Consumer Use Tax          |
| 317         | Sales Tax-Commercial Lease                  | 344         | Vendor Use Tax-Food and Drugs              | 369         | Fire District Consumer Use Tax               |
| 318         | Food and Beverage Tax                       | 345         | Vendor Use Tax-Food                        | 370         | Football District Consumer Use Tax           |
| 321         | Vendor Use Tax                              | 346         | Vendor Use Tax-Motor Fuel                  | 371         | Baseball District Consumer Use Tax           |
| 322         | District Vendor Use Tax                     | 347         | Vendor Use Tax-Parking                     | 372         | Educational Consumer Use Tax                 |
| 323         | Special Vendor Use Tax                      | 348         | Vendor Use Tax-Medical Equipment           | 373         | School District Consumer Use Tax             |
| 324         | Transit Vendor Use Tax                      | 349         | Alcoholic Beverage Vendor Use Tax          | 374         | Advanced Transit Consumer Use Tax            |
| 325         | Crime Control District Vendor Use Tax       | 350         | Vendor Use Tax-Alcohol                     | 375         | Tribal Consumer Use Tax                      |

| Tax Type ID | Tax Type Name                               | Tax Type ID | Tax Type Name                            | Tax Type ID | Tax Type Name                                  |
|-------------|---------------------------------------------|-------------|------------------------------------------|-------------|------------------------------------------------|
| 376         | Consumer Use Tax-Senior Citizen             | 406         | MHA Vendor Use Tax                       | 485         | SGST                                           |
| 377         | Consumer Use Tax-Manufacturing              | 407         | Mass Transit District Consumer Use Tax   | 486         | SGST (Communications)                          |
| 378         | Consumer Use Tax-Motor Vehicles             | 408         | Mass Transit District Vendor Use Tax     | 488         | IGST                                           |
| 379         | Consumer Use Tax-Vending                    | 412         | Education Sales-Vending                  | 490         | Telecommunications Sales Tax NF                |
| 380         | Consumer Use Tax-Food and Drugs             | 413         | Education Sales-Motor Vehicles           | 494         | Sales Tax NF                                   |
| 381         | Consumer Use Tax-Food                       | 414         | Education Use-Motor Vehicles             | 495         | District Tax NF                                |
| 382         | Consumer Use Tax-Motor Fuel                 | 415         | Education Consumer Use-Motor Vehicles    | 496         | Hospital District Tax NF                       |
| 383         | Consumer Use Tax-Parking                    | 416         | Education Vendor Use-Motor Vehicles      | 497         | Improvement District Tax NF                    |
| 384         | Consumer Use Tax-Medical Equipment          | 417         | Education Sales-Manufacturing            | 498         | Mass Transit District Tax NF                   |
| 385         | Alcoholic Beverage Consumer Use Tax         | 418         | Education Use-Manufacturing              | 499         | Metropolitan District Tax NF                   |
| 386         | Consumer Use Tax-Alcohol                    | 419         | Education Consumer Use - Manufacturing   | 500         | MHA District Tax NF                            |
| 387         | Liquor Drink Consumer Use Tax               | 420         | Education Vendor Use - Manufacturing     | 501         | Public Safety Improvements District Tax NF     |
| 388         | Consumer Use Tax-Video                      | 421         | Rental Use Tax - Motor Vehicles          | 502         | Rural Transportation Authority District Tax NF |
| 389         | Premier Resort Area Consumer Use Tax        | 422         | Consumer Use Rental Tax - Motor Vehicles | 503         | Transit Tax NF                                 |
| 390         | NY Transit Consumer Use Tax                 | 423         | Vendor Use Rental Tax - Motor Vehicles   | 504         | District Consumer Use Tax NF                   |
| 391         | NY District Consumer Use Tax                | 449         | Rental Tax (Lower Rate)                  | 505         | Hospital District Consumer Use Tax NF          |
| 392         | Consumer Use Tax-Food and Beverage          | 457         | Telecommunications Use Tax               | 506         | Improvement District Consumer Use Tax NF       |
| 398         | Rural Transportation Authority District Tax | 469         | Use Tax (Rental)                         | 507         | Mass Transit District Consumer Use Tax NF      |
| 399         | MHA District Tax                            | 470         | Use Tax (Other)                          | 508         | MHA Consumer Use Tax NF                        |
| 400         | Public Safety Improvements District Tax     | 471         | Consumer Use Tax (Other)                 | 509         | RTA Consumer Use Tax NF                        |
| 401         | Mass Transit District Tax                   | 472         | Vendor Use Tax (Other)                   | 510         | Transit Consumer Use Tax NF                    |
| 402         | Metropolitan District Tax                   | 477         | Telecommunications Sales Tax (Wholesale) | 511         | District Vendor Use Tax NF                     |
| 403         | RTA Consumer Use Tax                        | 482         | IGST (Communications)                    | 512         | Hospital District Vendor Use Tax NF            |
| 404         | RTA Vendor Use Tax                          | 483         | CGST                                     | 513         | Improvement District Vendor Use Tax NF         |
| 405         | MHA Consumer Use Tax                        | 484         | CGST (Communications)                    | 514         | Mass Transit District Vendor Use Tax NF        |

| Tax Type ID | Tax Type Name             | Tax Type ID | Tax Type Name                  | Tax Type ID | Tax Type Name                           |
|-------------|---------------------------|-------------|--------------------------------|-------------|-----------------------------------------|
| 515         | MHA Vendor Use Tax NF     | 525         | Consumer Use Tax (Tiered Rate) | 549         | Sales Tax-Commercial Lease (Additional) |
| 516         | RTA Vendor Use Tax NF     | 526         | Vendor Use Tax (Tiered Rate)   | 550         | Telecommunications Levy                 |
| 517         | Transit Vendor Use Tax NF | 527         | National Sales Tax             | 551         | Telecommunications Levy (Internet)      |
| 523         | Sales Tax (Tiered Rate)   | 528         | National Service Tax           |             |                                         |
| 524         | Use Tax (Tiered Rate)     | 542         | Sales Tax (Prepaid Wireless)   |             |                                         |

## 5.2 Category 2 – Business Taxes

This is a listing of the Tax Types included in **Category 2, Business Taxes**.

| Tax Type ID | Tax Type Name               | Tax Type ID | Tax Type Name                           | Tax Type ID | Tax Type Name                                     |
|-------------|-----------------------------|-------------|-----------------------------------------|-------------|---------------------------------------------------|
| 2           | Business and Occupation Tax | 86          | Franchise Tax (Satellite)               | 295         | Business and Occupation Tax (Prtg and Publishing) |
| 8           | License Tax                 | 117         | License Tax Emergency                   | 395         | Business & Occupation Tax-Rent and Royalty        |
| 28          | NY MCTD 184a                | 118         | License Tax Emergency (Business)        | 396         | Business & Occupation Tax-Other Services          |
| 29          | Franchise Tax               | 137         | Service Provider Tax                    | 438         | Utility Tax                                       |
| 40          | License Tax (Business)      | 142         | Business and Occupation Tax (Wholesale) | 441         | PIS                                               |
| 45          | NY Franchise 184            | 144         | Business and Occupation Tax (Other)     | 442         | COFINS                                            |
| 46          | NY Franchise 184 Usage      | 196         | Privilege Tax-Manufacturing             | 476         | Utility Tax NF                                    |
| 47          | NY MCTD 184a Usage          | 201         | Privilege Tax-Recreation                | 535         | License Tax NF                                    |
| 82          | Franchise Tax (Wireless)    | 224         | License Tax (Cable)                     |             |                                                   |



### 5.3 Category 3 – Gross Receipts Taxes

This is a listing of the Tax Types included in **Category 3, Gross Receipts Taxes**.

| Tax Type ID | Tax Type Name                       | Tax Type ID | Tax Type Name                       | Tax Type ID | Tax Type Name                           |
|-------------|-------------------------------------|-------------|-------------------------------------|-------------|-----------------------------------------|
| 3           | Carrier Gross Receipts              | 214         | PA PURTA Surcharge                  | 538         | Statutory Gross Receipts NFR            |
| 14          | Statutory Gross Receipts            | 312         | ND Gross Receipts Tax               | 539         | Statutory Gross Receipts NFR (Video)    |
| 15          | Surcharge                           | 431         | Commerce Tax                        | 540         | Statutory Gross Receipts NFR (Wireless) |
| 75          | Statutory Gross Receipts (Wireless) | 439         | Audio-Video Service Tax             | 541         | Statutory Gross Receipts NFR (Business) |
| 160         | Statutory Gross Receipts (Business) | 492         | Statutory Gross Receipts NF         |             |                                         |
| 172         | Statutory Gross Receipts (Video)    | 534         | Statutory Gross Receipts NF (Video) |             |                                         |

### 5.4 Category 4 – Excise Taxes

This is a listing of the Tax Types included in **Category 4, Excise Taxes**.

| Tax Type ID | Tax Type Name      | Tax Type ID | Tax Type Name           | Tax Type ID | Tax Type Name      |
|-------------|--------------------|-------------|-------------------------|-------------|--------------------|
| 5           | Excise Tax         | 275         | Excise Tax (Wireless)   | 440         | Swachh Bharat Cess |
| 6           | Federal Excise Tax | 397         | Montana Excise Tax      | 458         | Krishi Kalyan Cess |
| 27          | NY MCTD 186c       | 425         | NY MCTD 186c (Wireless) | 533         | Excise Tax NF      |

### 5.5 Category 5 – Connectivity Charges

This is a listing of the Tax Types included in **Category 5, Connectivity Charges**.

| Tax Type ID | Tax Type Name                               | Tax Type ID | Tax Type Name                              | Tax Type ID | Tax Type Name                                      |
|-------------|---------------------------------------------|-------------|--------------------------------------------|-------------|----------------------------------------------------|
| 7           | Fed USF A - School                          | 34          | Telecommunications Assistance Service Fund | 62          | Fed TRS Cellular                                   |
| 13          | State Universal Service Fund                | 36          | TRS (Business)                             | 63          | Fed TRS Paging                                     |
| 18          | Fed Universal Service Fund                  | 37          | Universal Service Fund (Line)              | 70          | National Contribution Regime (NCR)                 |
| 19          | State High Cost Fund                        | 38          | Universal Service Fund (Business Line)     | 74          | Universal Service Fund (Paging)                    |
| 20          | State Deaf and Disabled Fund                | 48          | Universal Service Fund (Wireless)          | 89          | TRS (Centrex)                                      |
| 21          | CA Teleconnect Fund                         | 55          | Fed USF Cellular                           | 141         | Missouri Universal Service Fund                    |
| 22          | Universal Lifeline Telephone Service Charge | 56          | Fed USF Paging                             | 143         | Telecommunications Education Access Fund (Centrex) |
| 23          | Telecom Relay Surcharge                     | 60          | CA High Cost Fund A                        | 156         | CA PSPE Surcharge                                  |
| 31          | Fed Telecommunications Relay Service        | 61          | Telecommunications Education Access Fund   | 162         | FUSF (VoIP)                                        |

| Tax Type ID | Tax Type Name                                   | Tax Type ID | Tax Type Name                                      | Tax Type ID | Tax Type Name                                       |
|-------------|-------------------------------------------------|-------------|----------------------------------------------------|-------------|-----------------------------------------------------|
| 163         | FUSF                                            | 288         | CA High Cost Fund A (VoIP Actual)                  | 451         | State High Cost Fund (VoIP)                         |
| 165         | Universal Service Fund (VoIP)                   | 289         | State High Cost Fund (VoIP Actual)                 | 452         | CA Teleconnect Fund (VoIP)                          |
| 174         | TRS - Long Distance                             | 290         | Universal Lifeline Telephone Svc Chg (VoIP Actual) | 453         | CASF (VoIP)                                         |
| 175         | Telecom Relay Surcharge (Wireless)              | 291         | Telecommunications Relay Svc Charge (VoIP Actual)  | 454         | Universal Lifeline Telephone Service Charge (VoIP)  |
| 211         | IN Universal Service Charge                     | 292         | CA Teleconnect Fund (VoIP Actual)                  | 456         | FUST                                                |
| 212         | TRS (Paging)                                    | 293         | CASF (VoIP Actual)                                 | 459         | School and Library Fund Surcharge                   |
| 213         | ConnectME Fund                                  | 298         | Universal Service Fee                              | 461         | ITAC Assessment                                     |
| 215         | ConnectME Fund (VoIP)                           | 299         | NE Universal Service                               | 466         | CA TRS                                              |
| 216         | ConnectME Fund (Cable)                          | 300         | TAP Surcharge (Wireless)                           | 467         | CA TRS (Wireless)                                   |
| 217         | TRS (VoIP)                                      | 301         | GA Universal Access Fund                           | 473         | SC USF                                              |
| 220         | RSPF Surcharge                                  | 302         | CA High Cost Fund A (Wireless)                     | 474         | USF (Prepaid Wireless)                              |
| 223         | CASF                                            | 303         | CA Teleconnect Fund (Wireless)                     | 478         | E-rate Broadband Program                            |
| 225         | Relay Missouri Surcharge                        | 304         | CASF (Wireless)                                    | 479         | E-rate Broadband Program (Business Line)            |
| 232         | Telecommunications Relay Surcharge (Cellular)   | 305         | State High Cost Fund (Wireless)                    | 480         | E-rate Broadband Program (Line)                     |
| 234         | Telecommunications Relay Surcharge (Paging)     | 307         | Universal Lifeline Telephone Svc Charge (Wireless) | 481         | E-rate Broadband Program (Wireless)                 |
| 235         | Telecommunications Relay Surcharge (VoIP)       | 308         | NY TAF                                             | 487         | Universal Service Fund (Other)                      |
| 236         | TDAP                                            | 310         | TRS-Prepaid Wireless                               | 489         | Kentucky Lifeline Surcharge                         |
| 237         | TAP Surcharge                                   | 311         | FUSF (Multi-line)                                  | 518         | State USF (VoIP Alternate) NF                       |
| 265         | Telecom Assistance Svc Fund-High Capacity Trunk | 394         | Radio Rights Fee                                   | 519         | E-rate Broadband Program (VoIP Alternate)           |
| 271         | WI USF                                          | 426         | WY USF                                             | 520         | ConnectME Fund (VoIP Alternate)                     |
| 277         | Federal Universal Service Fund (Non-Billable)   | 427         | WY USF (Paging)                                    | 543         | CA High Cost Fund A (Prepaid Wireless)              |
| 282         | State USF (VoIP Alternate)                      | 428         | WY USF (Wireless)                                  | 544         | CA Teleconnect Fund (Prepaid Wireless)              |
| 283         | TRS (VoIP Business)                             | 432         | Telecom Assistance Svc Fund - VoIP                 | 545         | CASF (Prepaid Wireless)                             |
| 284         | TRS (Trunk)                                     | 433         | Telecom Assistance Svc Fund - VoIP High Cap Trnk   | 547         | Universal Lifeline Telephone Svc (Prepaid Wireless) |
| 285         | Deaf and Disabled Fund (Wireless)               | 450         | CA High Cost Fund A (VoIP)                         | 548         | CA TRS (Prepaid Wireless)                           |

## 5.6 Category 6 – Regulatory Charges

This is a listing of the Tax Types included in **Category 6, Regulatory Charges**.

| Tax Type ID | Tax Type Name                       | Tax Type ID | Tax Type Name                    | Tax Type ID | Tax Type Name                       |
|-------------|-------------------------------------|-------------|----------------------------------|-------------|-------------------------------------|
| 9           | P.U.C. Fee                          | 226         | FCC Regulatory Fee (VoIP)        | 446         | Mobile Telephony Services Surcharge |
| 169         | FCC Regulatory Fee (Wireline)       | 266         | CRT Levy                         | 455         | FUNTEL                              |
| 170         | FCC Regulatory Fee (Wireless)       | 306         | PUC Fee (Wireless)               | 468         | CA PUC Fee                          |
| 177         | Regulatory Cost Charge - Local      | 393         | Tasa de Control                  | 493         | PUC Franchise Fee (Video) NF        |
| 178         | Regulatory Cost Charge - Intrastate | 411         | State Inspection and Supervision | 521         | P.U.C. Fee (VoIP Alternate)         |
| 179         | Regulatory Cost Charge - Cable      | 429         | FCC Regulatory Fee-Toll Free     | 522         | P.U.C. Fee NF                       |
| 180         | P.U.C. Fee - Cable                  | 430         | FCC Regulatory Fee (Satellite)   | 546         | PUC Fee (Prepaid Wireless)          |
| 218         | Consumer Counsel Fee                | 444         | Federal USF (Centrex)            |             |                                     |

## 5.7 Category 7 – E-911 Charges

This is a listing of the Tax Types included in **Category 7, E-911 Charges**.

| Tax Type ID | Tax Type Name                                | Tax Type ID | Tax Type Name                                  | Tax Type ID | Tax Type Name                                      |
|-------------|----------------------------------------------|-------------|------------------------------------------------|-------------|----------------------------------------------------|
| 10          | E-911                                        | 233         | E-911 Prepaid Wireless                         | 253         | City of San Jose Telephone Line Tax                |
| 25          | Poison Control Fund                          | 239         | E-911 (VoIP) Alternate                         | 254         | City of San Jose Telephone Line Tax-PBX/Trunk Line |
| 35          | E911 (Business)                              | 240         | E-911 (VoIP PBX)                               | 255         | City of San Jose Telephone Line Tax (VoIP)         |
| 39          | E911 (PBX/Trunk line)                        | 244         | E-911 (VoIP Business)                          | 256         | City of San Jose Telephone Line Tax (Wireless)     |
| 43          | E911 (Residential)                           | 245         | E-911 (VoIP-Nomadic)                           | 257         | San Leandro Emerg Com Sys Access Tax               |
| 44          | E911 (Wireless)                              | 246         | E-911 Prepaid Wireless (Alternate)             | 258         | San Leandro Emerg Com Sys Access Tax (PBX Trunk)   |
| 92          | E911 (Centrex)                               | 247         | Police and Fire Protection Fee                 | 259         | San Leandro Emerg Com Sys Access Tax (VoIP)        |
| 116         | E911 Network And Database Surcharge          | 248         | San Francisco Access Line Tax                  | 260         | San Leandro Emerg Com Sys Access Tax (Wireless)    |
| 121         | E911 Operational Surcharge County Commission | 249         | San Francisco Access Line Tax (PBX/Trunk Line) | 261         | San Leandro Emerg Com Sys Access Tax-High Cap Trnk |
| 122         | E911 Operational Surcharge Voter Approved    | 250         | San Francisco Access line Tax (VoIP)           | 262         | Police and Fire Protection Fee (Prepaid)           |
| 125         | E911 High Capacity Trunk                     | 251         | San Francisco Access Line Tax (Wireless)       | 263         | Public Safety Communications Surcharge             |
| 161         | E911 (VoIP)                                  | 252         | San Francisco Access Line Tax (High Cap Trunk) | 264         | E-911 Technical Charge                             |

| Tax Type ID | Tax Type Name                       | Tax Type ID | Tax Type Name                                    | Tax Type ID | Tax Type Name                                    |
|-------------|-------------------------------------|-------------|--------------------------------------------------|-------------|--------------------------------------------------|
| 267         | Access Line Tax                     | 410         | Poison Control Fund (Wireless)                   | 462         | State 911 Charge (Wireless)                      |
| 268         | Access Line Tax (PBX/Trunk Line)    | 434         | E-911 (VoIP-Nomadic PBX)                         | 463         | E-911 (Advanced Services)                        |
| 269         | Access Line Tax (VoIP)              | 435         | E-911 Service Fee (NL 911 Bureau)                | 475         | E-911 (Lifeline)                                 |
| 270         | Access Line Tax (Wireless)          | 447         | Access Line Tax (Prepaid Wireless)               | 491         | Public Safety Communications Surcharge (Prepaid) |
| 297         | E911 Equalization Surcharge         | 448         | San Leandro Emerg Com Sys Acc Tax (Ppd Wireless) |             |                                                  |
| 309         | Prepaid Wireless E911 TRS Surcharge | 460         | State 911 Charge                                 |             |                                                  |

## 5.8 Category 8 – Utility User Taxes

This is a listing of the Tax Types included in **Category 8, Utility User Taxes**.

| Tax Type ID | Tax Type Name                                   | Tax Type ID | Tax Type Name                  | Tax Type ID | Tax Type Name                        |
|-------------|-------------------------------------------------|-------------|--------------------------------|-------------|--------------------------------------|
| 16          | Utility Users Tax                               | 91          | Utility Users Tax (Centrex)    | 241         | Utility Users Tax (VoIP)             |
| 30          | Utility Users Tax - Business                    | 93          | Utility Users Tax (Line)       | 242         | Utility Users Tax (VoIP-Business)    |
| 54          | Utility Users Tax - Wireless                    | 114         | Utility Users Tax (Interstate) | 281         | Utility Users Tax (Video)            |
| 58          | Utility Users Tax (PBX Trunk)                   | 115         | Utility Users Tax (Telegraph)  | 286         | Utility Users Tax-Wireless(Business) |
| 71          | Utility Users Tax (Cable Television)            | 173         | Utility Users Tax - Lifeline   | 445         | UUT (Prepaid Wireless)               |
| 90          | Utility Users Tax (Cable Television - Business) | 182         | UUT                            |             |                                      |

## 5.9 Category 9 – Right of Way Fees

This is a listing of the Tax Types included in **Category 9, Right of Way Fees**.

| Tax Type ID | Tax Type Name                                     | Tax Type ID | Tax Type Name                              | Tax Type ID | Tax Type Name                              |
|-------------|---------------------------------------------------|-------------|--------------------------------------------|-------------|--------------------------------------------|
| 24          | Telecommunications Infrastructure Maintenance Fee | 52          | Municipal Right of Way (Business)          | 228         | Municipal Right of Way (Extension)         |
| 26          | Telecommunications Infrastructure Fund            | 53          | Municipal Right of Way (Private Line)      | 278         | Municipal Right of Way-High Capacity Trunk |
| 41          | Optional TIMF                                     | 167         | Municipal Right of Way (Cable)             |             |                                            |
| 51          | Municipal Right of Way                            | 219         | San Diego Underground Conversion Surcharge |             |                                            |

## 5.10 Category 10 – Communications Services Tax

This is a listing of the Tax Types included in **Category 10, Communications Services Tax**.

| Tax Type ID | Tax Type Name                          | Tax Type ID | Tax Type Name                               | Tax Type ID | Tax Type Name                              |
|-------------|----------------------------------------|-------------|---------------------------------------------|-------------|--------------------------------------------|
| 64          | Communications Service Tax             | 238         | Communications Service Tax (Non-Facilities) | 532         | Communications Service Tax NF (Wireless)   |
| 85          | Communications Service Tax (Satellite) | 529         | Communications Service Tax NF               | 536         | Communications Service Tax NFR             |
| 136         | Communications Service Tax (Wireless)  | 530         | Communications Service Tax NF (Cable)       | 537         | Communications Service Tax NFR (Satellite) |
| 166         | Communications Service Tax (Cable)     | 531         | Communications Service Tax NF (Satellite)   |             |                                            |

## 5.11 Category 11 – Cable Regulatory Fees

This is a listing of the Tax Types included in **Category 11, Cable Regulatory Fees**.

| Tax Type ID | Tax Type Name      | Tax Type ID | Tax Type Name         | Tax Type ID | Tax Type Name                                    |
|-------------|--------------------|-------------|-----------------------|-------------|--------------------------------------------------|
| 72          | FCC Regulatory Fee | 73          | Franchise Tax (Cable) | 84          | Public Education and Government (PEG) Access Fee |

### 5.12 Category 12 - Reserved

This is a listing of the Tax Types included in **Category 12, Reserved**.

| Tax Type ID | Tax Type Name                  | Tax Type ID | Tax Type Name           | Tax Type ID | Tax Type Name                       |
|-------------|--------------------------------|-------------|-------------------------|-------------|-------------------------------------|
| 76          | Sage E911 Tax                  | 158         | Eschelon UUT            | 229         | Carrier Cost Recovery (VoIP)        |
| 77          | Sage E911 Tax (Business)       | 159         | Cable Franchise Fee     | 272         | Network Access Fee-Interstate       |
| 78          | Sage E911 Tax (PBX/Trunk line) | 164         | Cost Recovery Surcharge | 274         | FCC Regulatory fee (VoIP Alternate) |
| 79          | Sage E911 Tax (Residential)    | 168         | Reserved                | 276         | Reserved_276                        |
| 80          | Sage E911 Tax (Wireless)       | 171         | Reserved                | 319         | Network Access Fee LD-Interstate    |
| 81          | Sage License Tax               | 183         | Reserved                | 320         | Network Access Fee LD-Intrastate    |
| 83          | Federal USF (Alternate)        | 221         | Network Access Fee      | 424         | Revenue Statement                   |
| 87          | Carrier Cost Recovery          | 222         | Franchise Fee           | 436         | Copyright Fee (Rated)               |
| 88          | Federal TRS (Alternate)        | 227         | Reserved                | 437         | Copyright Fee (Fixed)               |

### 5.13 Category 13 – Value Added Taxes

This is a listing of the Tax Types included in **Category 13, Value Added Taxes**.

| Tax Type ID | Tax Type Name         | Tax Type ID | Tax Type Name  | Tax Type ID | Tax Type Name        |
|-------------|-----------------------|-------------|----------------|-------------|----------------------|
| 65          | Value Added Tax (VAT) | 443         | ICMS           | 465         | VAT (Communications) |
| 409         | VAT (Reduced Rate)    | 464         | VAT (Wireless) |             |                      |

## 6. Attributes and Properties

The following attribute and property combinations are available for use with Transaction/Service Pairs indicated as available on the Telecom and SAU Interface. They are available for use with Rest V2 and SaaS Standard. They are not currently available to view in the AvaTax for Communications Viewer (Telecom) and are available within the United States only.

| Attribute Property List |           |                        |                                                                                                                                                                                                                                                                                                                                  |
|-------------------------|-----------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute | Properties             | Description                                                                                                                                                                                                                                                                                                                      |
| 4                       | Deposits  | Charged                | <i>Deposits Charged</i> are amounts charged to the customer that will be refunded upon the safe return of the product or property being rented or sold.                                                                                                                                                                          |
| 5                       | Deposits  | Refunded               | <i>Deposits Refunded</i> are amounts refunded upon the safe return of the product or property being rented or sold.                                                                                                                                                                                                              |
| 7                       | Discounts | Coupons Third Party    | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Third party coupons</i> - Those issued by a party other than the vendor. As part of this issuance, the third party will reimburse the vendor for any discount granted to a user of the coupon.                                                             |
| 8                       | Discounts | Coupons Vendor         | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Vendor Coupons</i> – Coupons issued by the vendor. As part of this issuance, the vendor does not get reimbursed for any discount granted to a user of the coupon.                                                                                          |
| 9                       | Discounts | Discount Card          | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Discount cards</i> - Cards given to the customer by an issuing retailer. Using this card entitles the user to get discounts only open to card holders. An example of this is a grocery store card where certain food items are discounted to card holders. |
| 10                      | Discounts | Manufacturing Rebate   | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Manufacturing Rebate</i> - A rebate/reduction of price where a retailer or seller is reimbursed for the value of the amount being rebated.                                                                                                                 |
| 12                      | Discounts | Retailer Rebate        | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Retailer Rebate</i> - A rebate/reduction of price where there is no party being reimbursed for the value of the amount being rebated.                                                                                                                      |
| 13                      | Discounts | Cash Discount          | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Cash Discount</i> - A non-reimbursable discount offered to reduce the <i>price</i> of the taxable item or service being sold.                                                                                                                              |
| 14                      | Discounts | Early Payment Discount | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Early Payment Discount</i> - A non-reimbursable discount granted to individuals who pay before a preset date.                                                                                                                                              |
| 15                      | Discounts | Quantity Discount      | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Quantity Discount</i> - A non-reimbursable discount granted to parties who purchase above a certain amount of items or services.                                                                                                                           |
| 16                      | Discounts | Term Discount          | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Term Discount</i> - A non-reimbursable discount granted to parties who meet the terms and conditions of a sales contract between the vendor and the purchaser.                                                                                             |
| 17                      | Discounts | Trade Discount         | <i>Discounts</i> – Reductions to the purchase price of an item.                                                                                                                                                                                                                                                                  |

| Attribute Property List |                       |                            |                                                                                                                                                                                                                                                                                                            |
|-------------------------|-----------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute             | Properties                 | Description                                                                                                                                                                                                                                                                                                |
|                         |                       |                            | <i>Trade Discount</i> - A non-reimbursable discount granted to those parties in certain industries or trades.                                                                                                                                                                                              |
| 18                      | Discounts             | Coupon Book Redemption     | <i>Discounts</i> – Reductions to the purchase price of an item.<br><i>Coupon Book Redemption</i> – A non-reimbursable discount granted to those parties who use a coupon from a coupon book or redeem a gift certificate. The book or the certificate was purchased from either a retailer or third party. |
| 21                      | Finance-Charge        | Original Interest          | <i>Finance Charge</i> - Fees that are charged to the purchaser based on the extension of credit on a transaction.<br><i>Original Interest</i> - A one-time or recurring fee charged to the purchaser based on the extension of credit on a transaction.                                                    |
| 22                      | Finance-Charge        | Third Party Interest       | <i>Finance Charge</i> - Fees that are charged to the purchaser based on the extension of credit on a transaction.<br><i>Third Party Interest</i> - Financing for a transaction is obtained from a party other than the seller or purchaser.                                                                |
| 23                      | Finance-Charge        | Re-billed Interest         | <i>Finance Charge</i> - Fees that are charged to the purchaser based on the extension of credit on a transaction.<br><i>Re-billed Interest</i> - A one-time or recurring fee charged to the purchaser after the sales transaction has occurred, usually based on a late payment or failure to pay.         |
| 37                      | Installation          | General SSTP Rule          | <i>Installation</i> - A service that attaches an item to other property.<br><i>General SSTP Rule</i> - General installation not covered by any other listed rule. In an SSTP state, the SSTP Matrix definition for that state will be used.                                                                |
| 38                      | Installation          | Expenses from Installation | <i>Installation</i> - A service that attaches an item to other property.<br><i>Expenses from Installation</i> - Miscellaneous expenses incurred for an installation such as inbound freight charge or supplies consumed in the installation.                                                               |
| 39                      | Installation          | Public Utility Service     | <i>Installation</i> - A service that attaches an item to other property.<br><i>Public Utility Service</i> - The installation of a service covered by the appropriate utility regulators in that state.                                                                                                     |
| 40                      | Installation          | Re-install TPP             | <i>Installation</i> - A service that attaches an item to other property.<br><i>Re-install TPP</i> - The process of uninstalling a Tangible Personal Property item and reinstalling it either in the same or at a different place.                                                                          |
| 41                      | Installation          | Install in Real Property   | <i>Installation</i> - A service that attaches an item to other property.<br><i>Install in Real Property</i> - The act of attaching personal property to real property. The real property qualifies as new construction.                                                                                    |
| 42                      | Installation          | Radio/Television           | <i>Installation</i> - A service that attaches an item to other property.<br><i>Radio/Television</i> - The act of installing a television set or radio to either real or tangible personal property.                                                                                                        |
| 50                      | Shipping and Handling | Optional                   | <i>Shipping and Handling</i> - Charge for combined shipping and processing of an item by the seller.<br><i>Optional</i> - Shipping that is combined with a charge for the processing of the item by the seller. The buyer has the option on whether to accept the charge.                                  |
| 51                      | Shipping and Handling | Mandatory                  | <i>Shipping and Handling</i> - Charge for combined shipping and processing of an item by the seller.<br><i>Mandatory</i> - Shipping that is combined with a charge for the processing of the item by the seller. The buyer does not have the option on whether to accept the charge.                       |



| Attribute Property List |                                |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------|--------------------------------|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute                      | Properties              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 52                      | Trade-Ins                      | General Rule            | <i>Trade In</i> - A sale where part of the transaction price is reduced by another product that is being transferred from the purchaser to the seller.                                                                                                                                                                                                                                                                                                                                                                                             |
| 54                      | Software Maintenance Agreement | Optional - Updates      | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Optional - Updates</i> -- An agreement that strictly involves updates to the software sold. This would not include any agreement that covers service of any kind. The agreement is purchased with the software at the option of the buyer.</p>                                                                                                                       |
| 55                      | Software Maintenance Agreement | Optional – Service      | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Optional – Service</i> -- An agreement that strictly involves service that would include all needed services including customer support needed to service the software. This would not include any service that only includes use of a customer support or customer help phone service. The agreement is purchased with the software at the option of the buyer.</p> |
| 56                      | Software Maintenance Agreement | Optional – Upd and Svc  | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Optional – Upd and Svc</i> -- An agreement that covers both updates and services, including those that cover updates along with only a customer support or customer help phone service. The agreement is purchased with the software at the option of the buyer.</p>                                                                                                 |
| 57                      | Software Maintenance Agreement | Optional - Tangible     | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Optional – Tangible</i> -- Agreement that strictly involves updates to the software sold. The updates are delivered by using a physical medium (i.e. updates sent to a customer by CD or disk). The agreement is purchased with the software at the option of the buyer.</p>                                                                                         |
| 58                      | Software Maintenance Agreement | Optional - Electronic   | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Optional – Electronic</i> -- Agreement that strictly involves updates to the software sold. The updates are delivered by using an electronic medium (i.e. updates sent over the internet). The agreement is purchased with the software at the option of the buyer.</p>                                                                                              |
| 59                      | Software Maintenance Agreement | Optional – Cust Support | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Optional –Cust Support</i> -- An agreement that only covers call to a customer support or customer help phone service. The agreement is purchased with the software at the option of the buyer.</p>                                                                                                                                                                  |

| Attribute Property List |                                |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------|--------------------------------|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute                      | Properties               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 61                      | Service Contract               | Mandatory - Service      | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Mandatory - Service</i> - The service contract is required as part of the sale of property.</p>                                                                                                                                                                         |
| 62                      | Software Maintenance Agreement | Mandatory - Upd and Svc  | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Mandatory - Upd and Svc</i> -- An agreement that covers both updates and services, including those that cover updates along with only a customer support or customer help phone service. The agreement is required to be purchased as part of the sale.</p>         |
| 63                      | Software Maintenance Agreement | Mandatory - Tangible     | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Mandatory - Tangible</i> -- Agreement that strictly involves updates to the software sold. The updates are delivered by using a physical medium (i.e. updates sent to a customer by CD or disk). The agreement is required to be purchased as part of the sale.</p> |
| 64                      | Software Maintenance Agreement | Mandatory - Electronic   | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Mandatory - Electronic</i> -- Agreement that strictly involves updates to the software sold. The updates are delivered by using an electronic medium (i.e. updates sent over the internet). The agreement is required to be purchased as part of the sale.</p>      |
| 65                      | Software Maintenance Agreement | Mandatory - Cust Support | <p><i>Software Maintenance Agreement</i> - Often sold to a software user to cover future updates and services that may be needed to enhance or repair the software.</p> <p><i>Mandatory - Cust Support</i> -- An agreement that only covers call to a customer support or customer help phone service. The agreement is required to be purchased as part of the sale.</p>                                                                         |
| 67                      | Service Contract               | Optional - Parts During  | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Optional - Parts During – (During Initial Sale)</i> The service contract is sold at the same time the property being covered is sold. The service contract is not required as part of the sale of property.</p>                                                         |
| 68                      | Service Contract               | Optional - Labor During  | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Optional - Labor During – (During Initial Sale)</i> The service contract is sold at the same time the property being covered is sold. The service contract is not required as part of the sale of property</p>                                                          |

| Attribute Property List |                                |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-------------------------|--------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute                      | Properties                        | Description                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 69                      | Service Contract               | Optional - Parts and Labor During | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Optional – Parts and Labor During – (During Initial Sale)</i> The service contract is sold at the same time the property being covered is sold. The service contract is not required as part of the sale of property.</p>                                           |
| 70                      | Service Contract               | Optional - Parts After            | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Optional - Parts After</i> - The service contract is sold after the property being covered is sold. The service contract is not required as part of the sale of property.</p>                                                                                       |
| 71                      | Service Contract               | Optional - Labor After            | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Optional - Labor After</i> - The service contract is sold after the property being covered is sold. The service contract is not required as part of the sale of property.</p>                                                                                       |
| 73                      | Service Contract               | Mandatory - Parts                 | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Mandatory - Parts</i> - The service contract only covers parts needed to maintain or repair the property involved. It would not cover labor used to maintain or repair the property involved. The service contract is required as part of the sale of property.</p> |
| 74                      | Service Contract               | Mandatory - Labor                 | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Mandatory - Labor</i> - The service contract only covers labor needed to maintain or repair the property involved. It would not cover parts used to maintain or repair the property involved. The service contract is required as part of the sale of property.</p> |
| 75                      | Service Contract               | Mandatory - Parts and Labor       | <p><i>Service Contract</i> - Covers service that could be considered ongoing maintenance but in addition would cover service that would be considered a repair.</p> <p><i>Mandatory - Parts and Labor</i> - The service contract covers both parts and labor needed to maintain or repair the property involved. The service contract is required as part of the sale of property</p>                                                         |
| 79                      | Standard Maintenance Agreement | Optional - Parts During           | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Parts During – (During Initial Sale)</i> The maintenance agreement is sold at the same time the property being covered is sold. The maintenance agreement is not required as part of the sale of property.</p>                             |
| 80                      | Standard Maintenance Agreement | Optional - Labor During           | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Labor During – (During Initial Sale)</i> The maintenance agreement is sold at the same time the property being covered is sold. The maintenance agreement is not required as part of the sale of property.</p>                             |

| Attribute Property List |                                |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------------|--------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute                      | Properties                        | Description                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 81                      | Standard Maintenance Agreement | Optional - Parts and Labor During | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Parts and Labor During – (During Initial Sale)</i> The maintenance agreement is sold at the same time the property being covered is sold. The maintenance agreement is not required as part of the sale of property.</p>                       |
| 82                      | Standard Maintenance Agreement | Optional - Service During         | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Service During – (Service Only)</i> The maintenance agreement covers only the service needed to maintain the property involved. The maintenance agreement is not required as part of the sale of property.</p>                                 |
| 83                      | Standard Maintenance Agreement | Optional - Parts After            | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Parts After – (After Initial Sale)</i> The maintenance agreement is sold after the property being covered is sold. The maintenance agreement is not required as part of the sale of property.</p>                                              |
| 84                      | Standard Maintenance Agreement | Optional - Labor After            | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Labor After – (After Initial Sale)</i> The maintenance agreement is sold after the property being covered is sold. The maintenance agreement is not required as part of the sale of property.</p>                                              |
| 85                      | Standard Maintenance Agreement | Optional - Parts and Labor After  | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Parts and Labor After – (After Initial Sale)</i> The maintenance agreement is sold after the property being covered is sold. The maintenance agreement is not required as part of the sale of property.</p>                                    |
| 86                      | Standard Maintenance Agreement | Optional - Service After          | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Optional - Service After – (Service Only)</i> The maintenance agreement covers only the service needed to maintain the property involved. The maintenance agreement is not required as part of the sale of property.</p>                                  |
| 87                      | Standard Maintenance Agreement | Mandatory - Parts                 | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Mandatory - Parts</i> - The maintenance agreement only covers parts needed to maintain the property involved. It would not cover labor used to maintain the property involved. The maintenance agreement is required as part of the sale of property.</p> |
| 88                      | Standard Maintenance Agreement | Mandatory - Labor                 | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Mandatory - Labor</i> - The maintenance agreement only covers labor needed to maintain the property involved. It would not cover parts used to maintain the property involved. The maintenance agreement is required as part of the sale of property.</p> |

| Attribute Property List |                                |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------------------|--------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute                      | Properties                  | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 89                      | Standard Maintenance Agreement | Mandatory - Parts and Labor | <p><i>Maintenance Agreement</i> - Covers ongoing routine maintenance of property or a previously performed service. It would not cover services that are considered a repair.</p> <p><i>Mandatory - Parts and Labor</i> - The maintenance agreement covers both parts and labor needed to maintain the property involved. The maintenance agreement is required as part of the sale of property.</p>                                                                                                                                    |
| 93                      | Factory Warranty               | Optional - Parts            | <p><i>Factory Warranty</i> - A warranty that is sold by the original manufacturer and covers repairs in the event of a defect involving a certain part of the property. This warranty is sold along with the underlying property.</p> <p><i>Optional - Parts</i> - The factory warranty only covers parts needed to repair the property involved. It would not cover labor used to repair the property involved. The factory warranty is not required as part of the sale of property.</p>                                              |
| 94                      | Factory Warranty               | Optional - Labor            | <p><i>Factory Warranty</i> - A warranty that is sold by the original manufacturer and covers repairs in the event of a defect involving a certain part of the property. This warranty is sold along with the underlying property.</p> <p><i>Optional - Labor</i> - The factory warranty only covers labor needed to repair the property involved. It would not cover parts used to maintain the property involved. The factory warranty is not required as part of the sale of property.</p>                                            |
| 95                      | Factory Warranty               | Optional - Parts and Labor  | <p><i>Factory Warranty</i> - A warranty that is sold by the original manufacturer and covers repairs in the event of a defect involving a certain part of the property. This warranty is sold along with the underlying property.</p> <p><i>Optional – Parts and Labor During</i> - The factory warranty covers both parts and labor needed to repair the property involved. The factory warranty is not required as part of the sale of property.</p>                                                                                  |
| 96                      | Factory Warranty               | Mandatory - Parts           | <p><i>Factory Warranty</i> - A warranty that is sold by the original manufacturer and covers repairs in the event of a defect involving a certain part of the property. This warranty is sold along with the underlying property.</p> <p><i>Mandatory - Parts</i> - The factory warranty only covers parts needed to repair the property involved. It would not cover labor used to repair the property involved. The factory warranty is required as part of the sale of property.</p>                                                 |
| 97                      | Factory Warranty               | Mandatory - Labor           | <p><i>Factory Warranty</i> - A warranty that is sold by the original manufacturer and covers repairs in the event of a defect involving a certain part of the property. This warranty is sold along with the underlying property.</p> <p><i>Mandatory - Labor</i> - The factory warranty only covers labor needed to repair the property involved. It would not cover parts used to maintain the property involved. The factory warranty is required as part of the sale of property.</p>                                               |
| 98                      | Factory Warranty               | Mandatory - Parts and Labor | <p><i>Factory Warranty</i> - A warranty that is sold by the original manufacturer and covers repairs in the event of a defect involving a certain part of the property. This warranty is sold along with the underlying property.</p> <p><i>Mandatory – Parts and Labor</i> - The factory warranty covers both parts and labor needed to repair the property involved. The factory warranty is required as part of the sale of property.</p>                                                                                            |
| 100                     | Extended Warranty              | Optional - Parts During     | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Parts During</i> - The extended warranty only covers parts needed to repair the property involved. It would not cover labor used to repair the property involved. The extended warranty is sold at the same time the property being covered is sold; the extended warranty is not required as part of the sale of property.</p> |

| Attribute Property List |                   |                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------|-------------------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute         | Properties                        | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 101                     | Extended Warranty | Optional - Labor During           | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Labor During</i> - The extended warranty only covers labor needed to repair the property involved. It would not cover parts used to maintain the property involved. The extended warranty is sold at the same time the property being covered is sold; the extended warranty is not required as part of the sale of property.</p> |
| 102                     | Extended Warranty | Optional - Parts and Labor During | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Parts and Labor During</i> - The extended warranty covers both parts and labor needed to repair the property involved. The extended warranty is sold at the same time the property being covered is sold; the extended warranty is not required as part of the sale of property.</p>                                              |
| 103                     | Extended Warranty | Optional - Service During         | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Parts and Labor During</i> - The extended warranty covers both parts and labor needed to repair the property involved. The extended warranty is sold at the same time the property being covered is sold; the extended warranty is not required as part of the sale of property.</p>                                              |
| 104                     | Extended Warranty | Optional - Parts After            | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Parts After</i> - The extended warranty only covers parts needed to repair the property involved. It would not cover labor used to repair the property involved. The extended warranty is not required as part of the sale of property and is sold after the property being covered is sold.</p>                                  |
| 105                     | Extended Warranty | Optional - Labor After            | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Labor After</i> - The extended warranty only covers labor needed to repair the property involved. It would not cover parts used to maintain the property involved. The extended warranty is not required as part of the sale of property and is sold after the property being covered is sold.</p>                                |
| 106                     | Extended Warranty | Optional - Parts and Labor After  | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Parts and Labor After</i> - The extended warranty covers both parts and labor needed to repair the property involved. The extended warranty is not required as part of the sale of property and is sold after the property being covered is sold.</p>                                                                             |
| 107                     | Extended Warranty | Optional - Service After          | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Optional – Service After</i> - The extended warranty covers only the Service needed to repair the property involved. The extended warranty is not required as part of the sale of property and is sold after the property being covered is sold.</p>                                                                                         |

| Attribute Property List |                   |                             |                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------------|-------------------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ID                      | Attribute         | Properties                  | Description                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 108                     | Extended Warranty | Mandatory - Parts           | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Mandatory - Parts</i> - The extended warranty only covers parts needed to repair the property involved. It would not cover labor used to repair the property involved. The extended warranty is required as part of the sale of property.</p>   |
| 109                     | Extended Warranty | Mandatory - Labor           | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Mandatory - Labor</i> - The extended warranty only covers labor needed to repair the property involved. It would not cover parts used to maintain the property involved. The extended warranty is required as part of the sale of property.</p> |
| 110                     | Extended Warranty | Mandatory - Parts and Labor | <p><i>Extended Warranty</i> - A warranty that is sold by a party other than the manufacturer and covers repairs in the event of a defect involving a certain part of the property.</p> <p><i>Mandatory – Parts and Labor</i> - The extended warranty covers both parts and labor needed to repair the property involved. The extended warranty is required as part of the sale of property.</p>                                              |