



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. (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. (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 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
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

Trans Type	Svc Type	Name	Description	Interface
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
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	Telecom

Trans Type	Svc Type	Name	Description	Interface
			based on the number of trunks designated in the lines field. Used in conjunction with 59/41 and 59/566.)	
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-service fees, and termination account/service fees, but not for repair/service fees.	Telecom
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

Trans Type	Svc Type	Name	Description	Interface
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
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

Trans Type	Svc Type	Name	Description	Interface
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
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

Trans Type	Svc Type	Name	Description	Interface
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
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

Trans Type	Svc Type	Name	Description	Interface
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
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

Trans Type	Svc Type	Name	Description	Interface
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
1 Sales Tax	Sales and Use Taxes
2 Business and Occupation Tax	Business Taxes
3 Carrier Gross Receipts	Gross Receipts Taxes
4 District Tax	Sales and Use Taxes
5 Excise Tax	Excise Taxes
6 Federal Excise Tax	Excise Taxes
7 Fed USF A - School	Connectivity Charges
8 License Tax	Business Taxes
9 P.U.C. Fee	Regulatory Charges
10 E911 Tax	E-911 Charges
11 Service Tax	Sales and Use Taxes
12 Special Tax	Sales and Use Taxes
13 State Universal Service Fund	Connectivity Charges
14 Statutory Gross Receipts	Gross Receipts Taxes
15 Surcharge	Gross Receipts Taxes
16 Utility Users Tax	Utility User Taxes
17 Sales Web Hosting	Sales and Use Taxes
18 Fed Universal Service Fund	Connectivity Charges
19 State High Cost Fund	Connectivity Charges
20 State Deaf and Disabled Fund	Connectivity Charges
21 CA Teleconnect Fund	Connectivity Charges
22 Universal Lifeline Telephone Service Charge	Connectivity Charges
23 Telecom Relay Surcharge	Connectivity Charges
24 Telecommunications Infrastructure Maintenance Fee	Right of Way Fees
25 State Poison Control Fund	E-911 Charges
26 Telecommunications Infrastructure Fund	Right of Way Fees
27 NY MCTD 186c	Excise Taxes
28 NY MCTD 184a	Business Taxes
29 Franchise Tax	Business Taxes
30 Utility Users Tax - Business	Utility User Taxes
31 Fed Telecommunications Relay Service	Connectivity Charges
32 District Tax (Residential)	Sales and Use Taxes
33 Transit Tax	Sales and Use Taxes
34 Telecommunications Assistance Service Fund	Connectivity Charges
35 E911 Tax (Business)	E-911 Charges
36 TRS (Business)	Connectivity Charges
37 Universal Service Fund (Access/Trunk line)	Connectivity Charges
38 Universal Service Fund (Business Line)	Connectivity Charges
39 E911 Tax (PBX/Trunk line)	E-911 Charges
40 License Tax (Business)	Business Taxes
41 Optional Telecommunications Infrastructure Maintenance Fee	Right of Way Fees
42 Sales Tax (Business)	Sales and Use Taxes
43 E911 Tax (Residential)	E-911 Charges
44 E911 (Wireless)	E-911 Charges
45 NY Franchise 184	Business Taxes

Tax Types	Category Name
46 NY Franchise 184 Usage	Business Taxes
47 NY MCTD 184a Usage	Business Taxes
48 Universal Service Fund (Wireless)	Connectivity Charges
49 Use Tax	Sales and Use Taxes
50 Sales Tax (Data)	Sales and Use Taxes
51 Municipal Right of Way	Right of Way Fees
52 Municipal Right of Way (Business)	Right of Way Fees
53 Municipal Right of Way (Private Line)	Right of Way Fees
54 Utility Users Tax (Wireless)	Utility User Taxes
55 Fed USF Cellular	Connectivity Charges
56 Fed USF Paging	Connectivity Charges
57 Sales Tax (Interstate)	Sales and Use Taxes
58 Utility Users Tax PBX Trunk	Utility User Taxes
59 District Tax Web Hosting	Sales and Use Taxes
60 CA High Cost Fund A	Connectivity Charges
61 Telecommunications Education Access Fund	Connectivity Charges
62 Fed TRS Cellular	Connectivity Charges
63 Fed TRS Paging	Connectivity Charges
64 Communications Services Tax	Communications Services Tax
65 Value Added Tax (VAT)	Value Added Taxes
66 Goods and Services Tax (GST)	Sales and Use Taxes
67 Harmonized Sales Tax (HST)	Sales and Use Taxes
68 Provincial Sales Tax (PST)	Sales and Use Taxes
69 Quebec Sales Tax (QST)	Sales and Use Taxes
70 National Contribution Regime (NCR)	Connectivity Charges
71 Utility Users Tax (Cable Television)	Utility User Taxes
72 FCC Regulatory Fee (Cable Television)	Cable Regulatory Fees
73 Franchise Tax (Cable)	Cable Regulatory Fees
74 Universal Service Fund (Paging)	Connectivity Charges
75 Statutory Gross Receipts (Wireless)	Gross Receipts Taxes
82 Franchise Tax (Wireless)	Business Taxes
83 Reserved	Reserved
84 Public Education and Government (PEG) Access Fee	Cable Regulatory Fees
85 Communications Service Tax (Satellite)	Communications Services Tax
86 Franchise Tax (Satellite)	Business Taxes
87 Reserved	Reserved
88 Reserved	Reserved
89 TRS (Centrex)	Connectivity Charges
90 Utility Users Tax (Cable Television - Business)	Utility User Taxes
91 Utility Users Tax (Centrex)	Utility User Taxes
92 E911 (Centrex)	E-911 Charges
93 Utility Users Tax (Line)	Utility User Taxes
94 Crime Control District Tax	Sales and Use Taxes
95 Library District Tax	Sales and Use Taxes
96 Hospital District Tax	Sales and Use Taxes
97 Health Services District Tax	Sales and Use Taxes
98 Emergency Services District Tax	Sales and Use Taxes
99 Improvement District Tax	Sales and Use Taxes

Tax Types	Category Name
100 Development District Tax	Sales and Use Taxes
101 Transit Web Hosting Tax	Sales and Use Taxes
102 Ambulance District Tax	Sales and Use Taxes
103 Fire District Tax	Sales and Use Taxes
104 Police District Tax	Sales and Use Taxes
105 Football District Tax	Sales and Use Taxes
106 Baseball District Tax	Sales and Use Taxes
107 Crime Control District Web Hosting Tax	Sales and Use Taxes
108 Library District Web Hosting Tax	Sales and Use Taxes
109 Hospital District Web Hosting Tax	Sales and Use Taxes
110 Health Services District Web Hosting Tax	Sales and Use Taxes
111 Emergency Services District Web Hosting Tax	Sales and Use Taxes
112 Improvement District Web Hosting Tax	Sales and Use Taxes
113 Development District Web Hosting Tax	Sales and Use Taxes
114 Utility Users Tax (Interstate)	Utility User Taxes
115 Utility Users Tax (Telegraph)	Utility User Taxes
116 E911 Network and Database Surcharge	E-911 Charges
117 License Tax Emergency	Business Taxes
118 License Tax Emergency (Business)	Business Taxes
119 Educational Sales Tax	Sales And Use Taxes
120 Educational Use Tax	Sales And Use Taxes
121 E911 Operational Surcharge County Commission	E-911 Charges
122 E911 Operational Surcharge Voter Approved	E-911 Charges
123 Sales Tax Nine Hundred	Sales And Use Taxes
124 Convention Center Tax	Sales And Use Taxes
125 E911 High Capacity Trunk	E-911 Charges
126 School Board Tax A	Sales And Use Taxes
127 School Board Tax B	Sales And Use Taxes
128 School Board Tax C	Sales And Use Taxes
129 School Board Tax D	Sales And Use Taxes
130 School Board Tax E	Sales And Use Taxes
131 School Board Tax F	Sales And Use Taxes
132 School District Tax	Sales And Use Taxes
133 Police Jury Tax B	Sales And Use Taxes
134 Police Jury Tax C	Sales And Use Taxes
135 Police Jury Tax E	Sales And Use Taxes
136 Communications Services Tax (Wireless)	Communications Services Tax
137 Service Provider Tax	Business Taxes
138 Telecommunications Sales Tax	Sales And Use Taxes
139 Advanced Transit Tax	Sales And Use Taxes
140 Advanced Transit Web Hosting Tax	Sales And Use Taxes
141 Missouri Universal Service Fund	Connectivity Charges
142 Businesses and Occupation Tax (Wholesale)	Business Taxes
143 Telecommunications Education Access Fund (Centrex)	Connectivity Charges
144 Businesses and Occupation Tax (Other)	Business Taxes
145 Tribal Sales Tax	Sales And Use Taxes
146 Sales Tax (Data Processing)	Sales And Use Taxes
147 Transit Tax (Data Processing)	Sales And Use Taxes

Tax Types	Category Name
148 Crime Control District Tax (Data Processing)	Sales And Use Taxes
149 Library District Tax (Data Processing)	Sales And Use Taxes
150 Hospital District Tax (Data Processing)	Sales And Use Taxes
151 Health Services District Tax (Data Processing)	Sales And Use Taxes
152 Emergency Services District Tax (Data Processing)	Sales And Use Taxes
153 Improvement District Tax (Data Processing)	Sales And Use Taxes
154 Development District Tax (Data Processing)	Sales And Use Taxes
155 Advanced Transit Tax (Data Processing)	Sales And Use Taxes
156 CA PSPE Surcharge	Connectivity Charges
157 District Tax (Data Processing)	Sales And Use Taxes
158 Reserved	Reserved
159 Reserved	Reserved
160 Statutory Gross Receipts (Business)	Gross Receipts Taxes
161 E911 (VoIP)	E-911 Charges
162 FUSF (VoIP)	Connectivity Charges
163 FUSF	Connectivity Charges
164 Reserved	Reserved
165 Universal Service Fund (VoIP)	Connectivity Charges
166 Communications Service Tax (Cable)	Communications Services Tax
167 Municipal Right of Way (Cable)	Right Of Way Fees
168 Reserved	Reserved
169 FCC Regulatory Fee (Wireline)	Regulatory Charges
170 FCC Regulatory Fee (Wireless)	Regulatory Charges
171 Reserved	Reserved
172 Statutory Gross Receipts (Video)	Gross Receipts Taxes
173 Utility Users Tax - Lifeline	Utility User Taxes
174 TRS - Long Distance	Connectivity Charges
175 Telecom Relay Surcharge (Wireless)	Connectivity Charges
176 Sales Tax - Senior Citizen	Sales And Use Taxes
177 Regulatory Cost Charge - Local	Regulatory Charges
178 Regulatory Cost Charge - Intrastate	Regulatory Charges
179 Regulatory Cost Charge - Cable	Regulatory Charges
180 P.U.C. Fee - Cable	Regulatory Charges
181 Provincial Sales Tax (TOLL)	Sales And Use Taxes
182 UUT	Utility User Taxes
183 Reserved	Reserved
184 Sales Tax-Manufacturing	Sales And Use Taxes
185 Use Tax-Manufacturing	Sales And Use Taxes
186 Sales Tax-Motor Vehicles	Sales And Use Taxes
187 Use Tax-Motor Vehicles	Sales And Use Taxes
188 Rental Tax	Sales And Use Taxes
189 Rental Tax-Linen	Sales And Use Taxes
190 Sales Tax-Vending	Sales And Use Taxes
191 Rental Tax-Motor Vehicles	Sales And Use Taxes
192 Sales Tax-Wholesale	Sales And Use Taxes
193 Sales Tax-Food and Drugs	Sales And Use Taxes
194 Sales Tax-Food	Sales And Use Taxes
195 Fur Tax	Sales And Use Taxes

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

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

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

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

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

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

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

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

4. Tax Types and Descriptions

1	Sales Tax
	This is a tax on the privilege of purchasing goods and services.
2	Business and Occupation Tax
	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.
3	Carrier Gross Receipts
	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.
4	District Tax
	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.

5	Excise Tax
	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.
6	Federal Excise Tax
	Federal tax on telecommunications services.
7	Fed USF A - School
	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)
8	License Tax
	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.
9	P.U.C. Fee
	Public Utility Commission fees are used to fund the Public Utility Commission or Public Service Commission.
10	E911
	Provides funding for the emergency 911 systems.
11	Service Tax
	This tax is used to fund a service such as the telecommunications relay service for the deaf.
12	Special Tax
	Used to specify a tax that does not fit into a typical category.
13	State Universal Service Fund
	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.
14	Statutory Gross Receipts
	Tax based upon the gross receipts of one or more transaction and service type combinations.
15	Surcharge
	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.
16	Utility Users Tax
	This is a tax imposed upon users of utilities. In this case the utility is telecommunications.
17	Sales Web Hosting
	Similar to tax type 1 (Sales Tax) but applies only to web hosting services.
18	Fed Universal Service Fund
	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.

19	State High Cost Fund
	State high cost funds are used to subsidize the cost of telecommunications users in remote locations. For other than wireless or VoIP revenue.
20	State Deaf and Disabled Fund
	This fund is used to provide access to telecommunications services for deaf and disabled individuals.
21	CA Teleconnect Fund
	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.
22	Universal Lifeline Telephone Service Charge
	This California state charge funds a program that provides basic telephone service to qualifying low-income families. For other than wireless or VoIP revenue.
23	Telecom Relay Surcharge
	Surcharge to provide funding for telecommunications access for the hearing impaired.
24	Telecommunications Infrastructure Maintenance Fee
	Fee used to fund the maintenance of telecommunications infrastructure (network, switches, etc.).
25	State Poison Control Fund
	Fund used to establish and support a statewide poison control center network.
26	Telecommunications Infrastructure Fund
	Fund used to support the telecommunications infrastructure.
27	NY MCTD 186c
	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.
28	NY MCTD 184a
	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.
29	Franchise Tax
	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.
30	Utility Users Tax - Business
	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.
31	Fed Telecommunications Relay Service
	The tax funds the Federal Telecommunications Relay Services (TRS), which is required by Title IV of the Americans with Disabilities Act.

32	District Tax (Residential)
	Similar to tax type 4 (District Tax) but applies only to a residential customer.
33	Transit Tax
	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.
34	Telecommunications Assistance Service Fund
	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.
35	E911 (Business)
	Similar to tax type 10 (E911) but applies only to a business customer.
36	TRS (Business)
	Similar to tax type 23 (Telecommunications Relay Service Surcharge) but applies only to a business customer.
37	Universal Service Fund (Access/Trunk line)
	Similar to tax type 13 (State Universal Service Fund) but applies only on applicable local access or local trunk line.
38	Universal Service Fund (Business Line)
	Similar to tax type 13 (State Universal Service Fund) but applies only on a business local line.
39	E911 (PBX/Trunk line)
	Similar to tax type 10 (E911) but applies only on a local PBX or local trunk line.
40	License Tax (Business)
	Similar to tax type 8 (License Tax) but applies only to a business customer type.
41	Optional Telecommunications Infrastructure Maintenance Fee
	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.
42	Sales Tax (Business)
	Similar to tax type 1 (Sales Tax) but applies only to a business customer.
43	E911 (Residential)
	Similar to tax type 10 (E911) but applies only to a residential customer.
44	E911 (Wireless)
	Similar to tax type 10 (E911) but applies only on wireless telecommunications.
45	NY Franchise 184
	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.)

46	NY Franchise 184 Usage
	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.
47	NY MCTD 184a Usage
	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.
48	Universal Service Fund (Wireless)
	Similar to tax type 13 (State Universal Service Fund), but applies only on wireless telecommunications.
49	Use Tax
	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.
50	Sales Tax (Data)
	Similar to tax type 1 (Sales Tax) but applies only on data services.
51	Municipal Right of Way
	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.
52	Municipal Right of Way (Business)
	Similar to tax type 51 (Municipal Right of Way) but applies only to business customers of local exchange services.
53	Municipal Right of Way (Private Line)
	Similar to tax type 51 (Municipal Right of Way) but applies only to private line customers (Residential and Business).
54	Utility Users Tax (Wireless)
	Similar to tax type 16 (Utility Users Tax) but applies only on wireless telecommunications.
55	Fed USF Cellular
	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.
56	Fed USF Paging
	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.
57	Sales Tax (Interstate)
	Similar to tax type 1 (Sales Tax) but applies only on interstate telecom services.

58	Utility Users Tax PBX Trunk
	Similar to tax type 16 (Utility Users Tax) but applies only on PBX trunks.
59	District Tax Web Hosting
	Similar to tax type 4 (District Tax) but applies only on web hosting services.
60	CA High Cost Fund A
	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.
61	Telecommunications Education Access Fund
	State fund used to facilitate internet access and related telecom services to qualified schools and libraries.
62	Fed TRS Cellular
	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.
63	Fed TRS Paging
	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.
64	Communications Services Tax
	A tax on end users who consume communication services.
65	Value Added Tax (VAT)
	International based tax on the final consumption of certain goods and services.
66	Goods and Services Tax (GST)
	Goods and service tax based on consumption.
67	Harmonized Sales Tax (HST)
	Provincial sales tax applied in specific Canadian provinces. Rate is a combination of the provincial sales tax and the national GST.
68	Provincial Sales Tax (PST)
	Sales tax applied at the provincial level.
69	Quebec Sales Tax (QST)
	Specific sales tax applied only in the province of Quebec, Canada.
70	National Contribution Regime (NCR)
	National Canadian tax on telecom for the provisioning of universal service throughout Canada. Similar to the Federal USF.

71	Utility Users Tax (Cable Television)
	Similar to tax type 16 (Utility Users Tax) but applies only on cable television.
72	FCC Regulatory Fee (Cable Television)
	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.
73	Franchise Tax (Cable)
	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.
74	Universal Service Fund (Paging)
	Tax similar to tax type 13 (State Universal Service Fund), but applies only on paging telecommunications.
75	Statutory Gross Receipts (Wireless)
	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.
82	Franchise Tax (Wireless)
	Similar to tax type 29 (Franchise Tax) but applies on a wireless carrier for the granting of a franchise by the governing body.
83	Reserved
84	Public Education and Government (PEG) Access Fee
	Fee to subscribers for support of PEG access.
85	Communications Service Tax (Satellite)
	Similar to tax type 64 (Communications Service Tax) but applied only on satellite services.
86	Franchise Tax (Satellite)
	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.
87	Reserved
88	Reserved
89	TRS (Centrex)
	Similar to tax type 23 (Telecommunications Relay Service Surcharge) but only applied to a centrex extension.
90	Utility Users Tax (Cable Television - Business)
	Similar to tax type 71 (Utility users Tax – Cable Television) but only applies to cable television services for business customers.

91	Utility Users Tax (Centrex)
	Similar to tax type 16 (Utility users Tax) but only applies to a Centrex extension.
92	E911 (Centrex)
	Similar to tax type 10 (E911) but only applies to a Centrex extension.
93	Utility Users Tax (Line)
	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.
94	Crime Control District Tax
	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.
95	Library District Tax
	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.
96	Hospital District Tax
	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.
97	Health Services District Tax
	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.
98	Emergency Services District Tax
	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.
99	Improvement District Tax
	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.
100	Development District Tax
	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.
101	Transit Web Hosting Tax
	A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.
102	Ambulance District Tax
	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.
103	Fire District Tax
	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.

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

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

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

145	Tribal Sales Tax
	Sales tax imposed by an Indian Tribe.
146	Sales Tax (Data Processing)
	This is a tax imposed on the sale of data processing services.
147	Transit Tax (Data Processing)
	A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.
148	Crime Control District Tax (Data Processing)
	A specific district tax on data processing services that supports a crime control program. This district can overlap county and local jurisdictions.
149	Library District Tax (Data Processing)
	A specific district tax on data processing services that supports a library program. This district can overlap county and local jurisdictions.
150	Hospital District Tax (Data Processing)
	A specific district tax on data processing services that supports hospital program. This district can overlap county and local jurisdictions.
151	Health Services District Tax (Data Processing)
	A specific district tax on data processing services that supports a health services program. This district can overlap county and local jurisdictions.
152	Emergency Services District Tax (Data Processing)
	A specific district tax on data processing services that supports an emergency services program. This district can overlap county and local jurisdictions.
153	Improvement District Tax (Data Processing)
	A specific district tax on data processing services that supports a public improvement program. This district can overlap county and local jurisdictions.
154	Development District Tax (Data Processing)
	A specific district tax on data processing services that supports a development program. This district can overlap county and local jurisdictions.
155	Advanced Transit Tax (Data Processing)
	A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.
156	CA PSPE Surcharge
	Surcharge to fund the payphone tariff enforcement program.
157	District Tax (Data Processing)
	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.
158	Reserved

159	Reserved
160	Statutory Gross Receipts (Business) 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.
161	E911 (VoIP) Provides funding for emergency 911 systems. This tax type applies in jurisdictions that have enacted E911 charges specifically for VoIP service.
162	FUSF (VoIP) 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.
163	FUSF 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.
164	Reserved
165	Universal Service Fund (VoIP) Similar to tax type 13 (State Universal Service Fund), but applies only to interconnected VoIP services.
166	Communications Service Tax (Cable) A tax on end users who consume communication services. This tax type applies to cable only.
167	Municipal Right of Way (Cable) Tax imposed on cable television services to cover the municipal cost in managing and maintaining municipal rights-of-way.
168	Reserved
169	FCC Regulatory Fee (Wireline) 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.
170	FCC Regulatory Fee (Wireless) 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

	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.
171	Reserved
172	Statutory Gross Receipts (Video)
	Tax based upon the gross receipts of video services such as cable or satellite.
173	Utility Users Tax - Lifeline
	Similar to tax type 16 (Utility Users Tax) but only applies to lifeline customers.
174	TRS - Long Distance
	Similar to tax type 23 (Telecommunications Relay Service) but applies exclusively to long distance.
175	Telecom Relay Surcharge (Wireless)
	Similar to tax type 23 (Telecom Relay Surcharge) but applied only to wireless.
176	Sales Tax - Senior Citizen
	Similar to tax type 1 (Sales Tax) but only applies to Senior Citizens who meet certain age requirements.
177	Regulatory Cost Charge – Local
	Fee charged by the applicable regulatory agency to cover that agencies expenses for the upcoming year. This fee covers local phone service only.
178	Regulatory Cost Charge - Intrastate
	Same as Regulatory Cost Charge-Local. The fee would cover intrastate calling only.
179	Regulatory Cost Charge - Cable
	Same as Regulatory Cost Charge-Local. The fee would cover cable services only.
180	P.U.C. Fee - Cable
	Similar to Tax Type 9, but applies to Cable television revenues only.
181	Provincial Sales Tax (TOLL)
	Sales tax applied in various Canadian provinces. This tax type applies to Toll services only.
182	UUT
	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.
183	Reserved
184	Sales Tax-Manufacturing
	Refers to a sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items.

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

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

217	TRS (VoIP)
	Similar to Tax Type 23 (Telecommunications Relay Service Surcharge), but applies only to VoIP.
218	Consumer Counsel Fee
	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.
219	San Diego Underground Conversion Surcharge
	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.
220	RSPF Surcharge
	An Oregon Surcharge that funds the Telecommunications Relay Service, Telephone Assistance Program, and the Telecommunications Devices Access Program.
221	Reserved
222	Reserved
223	CASF
	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.
224	License Tax (Cable)
	Similar to Tax Type 8 (License Tax), but applies to providers of cable television services.
225	Relay Missouri Surcharge
	A Missouri Surcharge that funds the State Deaf and Disabled Fund.
226	FCC Regulatory Fee (VoIP)
	Similar to Tax Type 169 (FCC Regulatory Fee (Wireline)) but applies to VoIP Services.
227	Reserved
228	Municipal Right of Way (Extension)
	Similar to Tax Type 51 Municipal Right of Way, but applies only to Centrex and PBX Extensions.
229	Reserved
230	Sales Tax (Video)
	A sales tax charged on the provision of video services.
231	North Carolina Telecommunications Sales Tax
	Tax on privilege of purchasing telecommunication services in North Carolina.

232	Telecommunications Relay Surcharge (Cellular)
	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.
233	E-911 Prepaid Wireless
	Similar to tax type 10 (E911 Tax) but applies only on prepaid wireless telecommunications.
234	Telecommunications Relay Surcharge (Paging)
	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.
235	Telecommunications Relay Surcharge (VoIP)
	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.
236	TDAP
	Program designed to distribute appropriate telecommunications devices so that persons who have a disability may effectively use basic telephone service.
237	TAP Surcharge
	Surcharge to provide funding for telecommunications device for the deaf distribution program.
238	Communications Service Tax (Non-Facilities)
	Similar to Tax Type 64, but applies only to providers without facilities in the public right-of-way.
239	E-911 (VoIP) Alternate
	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.
240	E-911 (VoIP PBX)
	Similar to Tax Type 10 (E911) but applies only to VoIP PBX Service.
241	Utility Users Tax (VoIP)
	Similar to tax type 16 (Utility Users Tax) but applies only to users of VoIP services.
242	Utility Users Tax (VoIP-Business)
	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.
243	Solid Waste Collection Tax
	Tax on the service of removing solid waste.

244	E 911 (VoIP Business)
	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.
245	E 911 (VoIP Nomadic)
	Similar to tax type 10 (E911) but applies only to a nomadic VoIP customer.
246	E 911 Prepaid Wireless (Alternate)
	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.
247	Police and Fire Protection Fee
	A tax to fund public safety services.
248	San Francisco Access Line Tax
	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.
249	San Francisco Access Line Tax (PBX/Trunk line)
	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.
250	San Francisco Access Line Tax (VoIP)
	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.
251	San Francisco Access Line Tax (Wireless)
	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.
252	San Francisco Access Line Tax (High Cap Trunk)
	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.
253	City of San Jose Telephone Line Tax
	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.
254	City of San Jose Telephone Line Tax-PBX/Trunk line
	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.
255	City of San Jose Telephone Line Tax (VoIP)
	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.
256	City of San Jose Telephone Line Tax (Wireless)
	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.

257	San Leandro Emerg Com Sys Access Tax
	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.
258	San Leandro Emerg Com Sys Access Tax (PBX Trunk)
	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.
259	San Leandro Emerg Com Sys Access Tax (VoIP)
	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.
260	San Leandro Emerg Com Sys Access Tax (Wireless)
	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.
261	San Leandro Emerg Com Sys Access Tax-High Cap Trnk
	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.
262	Police and Fire Protection Fee (Prepaid)
	A tax to fund public safety services. This applies only to prepaid services.
263	Public Safety Communications Surcharge
	A tax to fund public safety services.
264	E 911 Technical Charge
	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.
265	Telecom Assistance Svc Fund (High Capacity Trunk)
	Similar to Tax Type 34 but applies only to High Capacity Trunks.
266	CRT Levy
	A fee used to fund the Canadian Radio-television and Telecommunications Commission.
267	Access Line Tax
	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.
268	Access Line Tax (PBX/Trunk Line)
	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.
269	Access Line Tax (VoIP)
	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.
270	Access Line Tax (Wireless)
	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.

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

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

300	TAP Surcharge (Wireless)
	Similar to Tax Type 237 (TAP Surcharge) but applied only to wireless services.
301	GA Universal Access Fund
	Similar to Tax Type 13, used in GA to provide funding for the cost of telecommunications in remote areas.
302	CA High Cost Fund A (Wireless)
	Similar to Tax Type 60. Used only for wireless service.
303	CA Teleconnect Fund (Wireless)
	Similar to Tax Type 21. Used only for wireless service.
304	CASF (Wireless)
	Similar to Tax Type 223. Used only for wireless service.
305	State High Cost Fund (Wireless)
	Similar to Tax Type 19. Used only for wireless service.
306	PUC Fee (Wireless)
	Similar to Tax Type 9. Used only for wireless service.
307	Universal Lifeline Telephone Svc Charge (Wireless)
	Similar to Tax Type 22. Used only for wireless service.
308	NY TAF
	Targeted Accessibility Fund of New York. Used to ensure proper funding of Lifeline, E 911, Public Interest Pay Phones and TRS.
309	Prepaid Wireless E911 TRS Surcharge
	A surcharge for E911 and TRS which is applied to Prepaid Wireless Service.
310	TRS-Prepaid Wireless
	Similar to tax type 23 (Telecommunications Relay Service Surcharge) but only applied to Prepaid Wireless services.
311	FUSF(Multi-line)
	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.
312	ND Gross Receipts Tax
	A North Dakota tax based upon the gross receipts of one or more transaction and service type combinations.
313	NY Sales Tax
	Similar to Tax Type 1 (Sales Tax) but applied only in New York.
314	NY Local Transit Tax
	Similar to Tax Type 33 (Transit Tax) but applied only in New York.

315	NY Local District Tax
	Similar to Tax Type 4 (District Tax) but applied only in New York.
316	Sales Tax-Satellite
	Similar to Tax Type 1 (Sales Tax), but applied only to Satellite Service.
317	Sales Tax-Commercial Lease
	Similar to Tax Type 1 (Sales Tax), but applied only to Commercial Leases.
318	Food and Beverage Tax
	A rate charged on the sale of food or beverages.
319	Reserved
320	Reserved
321	Vendor Use Tax
	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.
322	District Vendor Use Tax
	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.
323	Special Vendor Use Tax
	Used to specify a tax that does not fit into a typical category.
324	Transit Vendor Use Tax
	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.
325	Crime Control District Vendor Use Tax
	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.
326	Library District Vendor Use Tax
	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.
327	Hospital District Vendor Use Tax
	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.

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

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

354	NY Transit Vendor Use Tax
	Similar to Tax Type 33 (Transit Tax), but applied only in New York.
355	NY District Vendor Use Tax
	Similar to Tax Type 4 (District Tax), but applied only in New York.
356	Vendor Use Tax-Food and Beverage
	A rate charged on the sale of food or beverages.
357	Consumer Use Tax
	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.
358	District Consumer Use Tax
	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.
359	Special Consumer Use Tax
	Used to specify a tax that does not fit into a typical category.
360	Transit Consumer Use Tax
	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.
361	Crime Control District Consumer Use Tax
	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.
362	Library District Consumer Use Tax
	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.
363	Hospital District Consumer Use Tax
	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.
364	Health Services District Consumer Use Tax
	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.
365	Emergency Services District Consumer Use Tax
	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.

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

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

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

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

419	Education Consumer Use -- Manufacturing
	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
420	Education Vendor Use -- Manufacturing
	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
421	Rental Use Tax -- Motor Vehicles
	Refers to a use tax rate charged on the rental of motor vehicles.
422	Consumer Use Rental Tax -- Motor Vehicles
	Refers to a use tax rate charged on the rental of motor vehicles.
423	Vendor Use Rental Tax -- Motor Vehicles
	Refers to a use tax rate charged on the rental of motor vehicles.
424	Revenue Statement
	Reserved
425	NY MCTD 186c (Wireless)
	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.
426	WY USF
	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.
427	WY USF (Paging)
	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.
428	WY USF (Wireless)
	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.
429	FCC Regulatory Fee-Toll Free
	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.
430	FCC Regulatory (Satellite)
	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

	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.
431	Commerce Tax
	Tax on Gross Revenue for the privilege of engaging in business.
432	Telecom Assistance Svc Fund – VoIP
	Similar to Tax Type 34, but applies only to VoIP lines.
433	Telecom Assistance Svc Fund – VoIP High Cap Trnk
	Similar to Tax Type 34, but applies only to VoIP High Capacity Trunks.
434	E-911 (VoIP-Nomadic PBX)
	Similar to Tax Type 10 (E911), but applies only to VoIP Nomadic PBX Service.
435	E-911 Service Fee (NL 911 Bureau)
	Newfoundland and Labrador’s Provincial E911 Fee.
436	Copyright Fee (Rated)
	Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a percentage of revenue.
437	Copyright Fee (Fixed)
	Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a fixed amount.
438	Utility Tax
	This is a tax imposed upon utility services. In this case, the utility is telecommunications.
439	Audio-Video Service Tax
	This is a tax imposed upon service provided by a multi-channel video or audio service provider.
440	Swachh Bharat Cess
	A tax to collect funds for the Swachh Bharat (Clean India) Initiative.
441	PIS
	A social contribution tax targeted to finance unemployment insurance and allowance for low paid workers.
442	COFINS
	A contribution levied to finance social security, health and social care.
443	ICMS
	State tax for goods and services.

444	Federal USF (Centrex)
	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.
445	UUT (Prepaid Wireless)
	Similar to Utility Users Tax (UUT) (Tax Type 16) but only applied to prepaid wireless telecommunications.
446	Mobile Telephony Services Surcharge
	Mobile Telephony Services (MTS) Surcharge on prepaid wireless telecommunications recovering California PUC expenses on wireless communications services.
447	Access Line Tax (Prepaid Wireless)
	Similar to Access Line Tax (Tax Type 267) but only applied to prepaid wireless telecommunications.
448	San Leandro Emerg Com Sys Acc Tax (Ppd Wireless)
	Similar to San Leandro Emerg Com Sys Access Tax (Tax Type 257) but only applied to prepaid wireless telecommunications.
449	Rental Tax (Lower Rate)
	Similar to Rental Tax (Tax Type 188) but only applied to certain items at a reduced rate.
450	CA High Cost Fund A (VoIP)
	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.
451	State High Cost Fund (VoIP)
	State high cost funds are used to subsidize the cost of telecommunications users in remote locations. This Tax Type is for reporting VoIP revenues.
452	CA Teleconnect Fund (VoIP)
	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.
453	CASF (VoIP)
	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.

454 Universal Lifeline Telephone Service Charge (VoIP)	
	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.
455 FUNTEL	
	A telecommunications tax levied on providers of telecommunications services to encourage the process of technological innovation.
456 FUST	
	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.
457 Telecommunications Use Tax	
	Special use tax used for compliance reporting.
458 Krishi Kalyan Cess	
	A tax to generate funds for financing and promoting agricultural improvement initiatives.
459 School and Library Fund Surcharge	
	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.
460 State 911 Charge	
	Provides funding for the state emergency 911 system.
461 ITAC Assessment	
	The Illinois Telecommunications Access Corporation (ITAC) Assessment assists persons that have a hearing or speech disability.
462 State 911 Charge (Wireless)	
	Provides funding for the state emergency 911 system but applies only on wireless telecommunications.
463 E-911 (Advanced Services)	
	Similar to Tax Type 10 (E-911) but applied to Advanced Services.
464 VAT (Wireless)	
	Similar to Tax Type 65 (VAT) but only applied only to wireless services.
465 VAT (Communications)	

	Similar to Tax Type 65 (VAT) but only applied to communications services.
466 CA TRS	
	Similar to Tax Type 23 (TRS) but only applied in California.
467 CA TRS (Wireless)	
	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.
468 CA PUC Fee	
	Similar to Tax Type 9 (PUC Fee) but only applied in California.
469 Use Tax (Rental)	
	Similar to Tax Type 49 (Use Tax) but only applied only to rental services.
470 Use Tax (Other)	
	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.
471 Consumer Use Tax (Other)	
	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.
472 Vendor Use Tax (Other)	
	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.
473 SC USF	
	Similar to Tax Type 13 (State USF) but only applied in South Carolina.
474 USF (Prepaid Wireless)	
	Similar to Tax Type 13 (State USF) but only applied to prepaid wireless services.
475 E-911 (Lifeline)	
	Similar to Tax Type 10 (E-911) but only applied to a lifeline customer.
476 Utility Tax NF	
	Similar to Tax Type 438 (Utility Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.

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

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

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

511 District Vendor Use Tax NF
Similar to Tax Type 322 (District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
512 Hospital District Vendor Use Tax NF
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.
513 Improvement District Vendor Use Tax NF
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.
514 Mass Transit District Vendor Use Tax NF
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.
515 MHA Vendor Use Tax NF
Similar to Tax Type 406 (MHA Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
516 RTA Vendor Use Tax NF
Similar to Tax Type 404 (RTA Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
517 Transit Vendor Use Tax NF
Similar to Tax Type 321 (Transit Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
518 State USF (VoIP Alternate) NF
Similar to Tax Type 282 (State USF (VoIP Alternate)) but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
519 E-rate Broadband Program (VoIP Alternate)
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.
520 ConnectME Fund (VoIP Alternate)
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.

521 P.U.C. Fee (VoIP Alternate)
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.
522 P.U.C. Fee NF
Similar to Tax Type 9 (P.U.C. Fee) but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
523 Sales Tax (Tiered Rate)
Similar to Tax Type 1 (Sales Tax) but only applied for sales above a threshold.
524 Use Tax (Tiered Rate)
Similar to Tax Type 49 (Use Tax) but only applied for sales above a threshold.
525 Consumer Use Tax (Tiered Rate)
Similar to Tax Type 357 (Consumer Use Tax) but only applied for sales above a threshold.
526 Vendor Use Tax (Tiered Rate)
Similar to Tax Type 321 (Vendor Use Tax) but only applied for sales above a threshold.
527 National Sales Tax
Similar to Tax Type 1 (Sales Tax) but only applied to international jurisdictions levying sales tax.
528 National Service Tax
Similar to Tax Type 1 (Sales Tax) but only applied to international jurisdictions levying service tax separate from sales tax.
529 Communications Service Tax NF
Similar to Tax Type 64, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.
530 Communications Service Tax NF (Cable)
Similar to Tax Type 166, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.
531 Communications Service Tax NF (Satellite)
Similar to Tax Type 85, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.

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

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