



# **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. Quick List Reference for Transaction Service Type Valid Pairs

Trans Type	Svc Type	Name
0	0	<a href="#">NoTax/NoTax</a>
1	1	<a href="#">Interstate/Toll</a>
1	2	<a href="#">Interstate/Toll-Free</a>
1	3	<a href="#">Interstate/WATS</a>
1	4	<a href="#">Interstate/Private Line</a>
1	12	<a href="#">Interstate/International Toll</a>
1	14	<a href="#">Interstate/Late Charge</a>
1	16	<a href="#">Interstate/900</a>
1	27	<a href="#">Interstate/Data</a>
1	54	<a href="#">Interstate/Directory Assistance</a>
1	562	<a href="#">Interstate/Local Loop</a>
1	635	<a href="#">Interstate/Toll Free Number</a>
2	1	<a href="#">Intrastate/Toll</a>
2	2	<a href="#">Intrastate/Toll-Free</a>
2	3	<a href="#">Intrastate/WATS</a>
2	4	<a href="#">Intrastate/Private Line</a>
2	5	<a href="#">Intrastate/Local Exchange</a>
2	14	<a href="#">Intrastate/Late Charge</a>
2	16	<a href="#">Intrastate/900</a>
2	27	<a href="#">Intrastate/Data</a>
2	54	<a href="#">Intrastate/Directory Assistance</a>
2	630	<a href="#">Intrastate/Private Line (10% Rule)</a>
2	631	<a href="#">Intrastate/Data (10% Rule)</a>
2	635	<a href="#">Intrastate/Toll Free Number</a>
3	6	<a href="#">Other/Access Charge</a>
		<a href="#">Other/Local Loop</a>
3	9	<a href="#">Other/Directory Ads</a>
3	14	<a href="#">Other/Late Charge</a>
3	34	<a href="#">Other/Conference Bridge</a>
3	37	<a href="#">Other/Equipment Rental</a>
3	38	<a href="#">Other/Wire Maintenance</a>
3	46	<a href="#">Other/PICC</a>
3	47	<a href="#">Other/No Pick PICC</a>
3	57	<a href="#">Other/Data Processing</a>
3	96	<a href="#">Other/No Pick PICC Bundle</a>
3	97	<a href="#">Other/PICC Bundle</a>
3	570	<a href="#">Other/Directory Listing</a>
3	575	<a href="#">Other/Conference Bridge-Intrastate</a>
3	576	<a href="#">Other/Conference Bridge-Intrastate w Dial In</a>
3	589	<a href="#">Other/Conference Bridge-Interstate</a>
3	593	<a href="#">Other/Info Svcs-Private Physical Trans</a>
3	594	<a href="#">Other/Info Svcs-Private Electronic Trans</a>
3	597	<a href="#">Other/Info Svcs-Public Electronic Trans</a>
3	598	<a href="#">Other/Info Svcs-Public Physical Trans</a>
3	599	<a href="#">Other/E-mail Hosting Service</a>
3	600	<a href="#">Other/Real Property Rental</a>
3	602	<a href="#">Other/Services-Professional</a>
3	603	<a href="#">Other/Online Services</a>
3	608	<a href="#">Other/Conference Bridge Interstate w Dial In</a>
3	614	<a href="#">Other/Telecom Equipment Rental</a>
3	632	<a href="#">Other/Service Contracts</a>
3	638	<a href="#">Other/Security Monitoring Services</a>
3	639	<a href="#">Other/Streaming Internet Video</a>
3	644	<a href="#">Other/Info Svcs-Pub Elec Trans (Fin &amp; Securities)</a>
4	7	<a href="#">Non-recurring/Service</a>
4	8	<a href="#">Non-recurring/Install</a>
4	11	<a href="#">Non-recurring/ Local Activation</a>

4	14	<a href="#">Non-recurring/Late Charge</a>
5	6	<a href="#">Internet/Access Charge</a>
5	7	<a href="#">Internet/Service</a>
5	8	<a href="#">Internet/Install</a>
5	10	<a href="#">Internet/Usage</a>
5	11	<a href="#">Internet/Activation</a>
5	29	<a href="#">Internet/Web Hosting</a>
5	58	<a href="#">Internet/Access Line</a>
6	6	<a href="#">Paging/Access Charge</a>
6	10	<a href="#">Paging/Usage</a>
6	11	<a href="#">Paging/Activation</a>
6	13	<a href="#">Paging/Equipment Repair</a>
7	4	<a href="#">Local/Private Line</a>
7	5	<a href="#">Local/Local Exchange Services</a>
7	14	<a href="#">Local/Late Charge</a>
7	20	<a href="#">Local/FCC Subscriber Line Fee</a>
7	21	<a href="#">Local/Lines</a>
7	24	<a href="#">Local/PBX/Trunk</a>
7	27	<a href="#">Local/Data</a>
7	30	<a href="#">Local/Local Feature Charges</a>
7	40	<a href="#">Local/Centrex / DID Extension</a>
7	41	<a href="#">Local/PBX Extension</a>
7	42	<a href="#">Local/Trunk (Alias as Local Centrex)</a>
7	43	<a href="#">Local/Invoice</a>
7	45	<a href="#">Local/High Capacity Trunk</a>
7	84	<a href="#">Local/Late Charge Bundle</a>
7	85	<a href="#">Local/Local Exchange Bundle</a>
7	86	<a href="#">Local/FCC Subscriber Line Fee Bundle</a>
7	87	<a href="#">Local/Lines Bundle</a>
7	89	<a href="#">Local/PBX Trunk Bundle</a>
7	90	<a href="#">Local/Local Feature Charge Bundle</a>
7	91	<a href="#">Local/Centrex Extension Bundle</a>
7	92	<a href="#">Local/PBX Extension Bundle</a>
7	93	<a href="#">Local/Centrex Trunk Bundle</a>
7	94	<a href="#">Local/Invoice Bundle</a>
7	95	<a href="#">Local/High Capacity Trunk Bundle</a>
7	566	<a href="#">Local/PBX Outbound Channel</a>
7	567	<a href="#">Local/PBX Outbound Channel Bundle</a>
7	580	<a href="#">Local/High Capacity Extension</a>
7	581	<a href="#">Local/High Capacity Extension Bundle</a>
7	582	<a href="#">Local/High Capacity Outbound Channel</a>
7	583	<a href="#">Local/High Capacity Outbound Channel Bundle</a>
7	587	<a href="#">Local/Centrex Outbound Channel</a>
7	588	<a href="#">Local/Centrex Outbound Channel Bundle</a>
7	612	<a href="#">Local/FCC Subscriber Line Charge Multi-line</a>
7	613	<a href="#">Local/FCC Subscriber Line Charge Multi-line Bundle</a>
7	623	<a href="#">Local/Centrex Invoice</a>
7	625	<a href="#">Local/Customer Premise Equip Rental</a>
7	641	<a href="#">Local/FCC Subscriber Line Charge Centrex</a>
7	642	<a href="#">Local/FCC Subscriber Line Charge Centrex Bundle</a>
8	10	<a href="#">Fax/Usage</a>
9	6	<a href="#">Voice Mail/Access Charge</a>
9	10	<a href="#">Voice Mail/Usage</a>
9	11	<a href="#">Voice Mail/Activation</a>
9	14	<a href="#">Voice Mail/Late Charge</a>
10	15	<a href="#">Sales/Product</a>
10	31	<a href="#">Sales/Use</a>
10	32	<a href="#">Sales/Debit</a>
10	63	<a href="#">Sales/Restocking Fee – Rental</a>
10	64	<a href="#">Sales/Restocking Fee – Purchase</a>
10	65	<a href="#">Sales/Partial Credit</a>
10	103	<a href="#">Sales/Sales Tax and FUSE</a>

10	565	<a href="#">Sales/Debit-Wireless</a>
10	568	<a href="#">Sales/Central Office Equipment-Sales</a>
10	569	<a href="#">Sales/Central Office Equipment-Use</a>
10	643	<a href="#">Sales/Debit-Wireless (Indirect Non-Carrier Sale)</a>
10	655	<a href="#">Sales/Locked Cell Phone</a>
11	17	<a href="#">Shipping/FOB Origin</a>
11	18	<a href="#">Shipping/FOB Destination</a>
13	6	<a href="#">Cellular/Access Charge</a>
13	10	<a href="#">Cellular/Usage</a>
13	11	<a href="#">Cellular/Activation</a>
13	14	<a href="#">Cellular/Late Charge</a>
13	30	<a href="#">Cellular/Feature Charges</a>
13	33	<a href="#">Cellular/Roaming Charge</a>
13	43	<a href="#">Cellular/Invoice</a>
13	49	<a href="#">Cellular/Interstate Usage</a>
13	50	<a href="#">Cellular/Intrastate Usage</a>
13	51	<a href="#">Cellular/International Usage</a>
13	98	<a href="#">Cellular/Access Number</a>
13	99	<a href="#">Cellular/Interstate Access Charge</a>
13	100	<a href="#">Cellular/Intrastate Access Charge</a>
13	101	<a href="#">Cellular/Interstate Roaming</a>
13	102	<a href="#">Cellular/Intrastate Roaming</a>
13	572	<a href="#">Cellular/Digital Download</a>
13	577	<a href="#">Cellular/Enhanced Features</a>
13	591	<a href="#">Cellular/Access Charge-No Contract</a>
13	592	<a href="#">Cellular/Access Number-No Contract</a>
13	610	<a href="#">Cellular/Early Termination Fees</a>
13	622	<a href="#">Cellular/Text Message</a>
14	15	<a href="#">International/Product</a>
14	25	<a href="#">International/USA Inbound</a>
14	658	<a href="#">International/Product - India Interstate Supply</a>
14	659	<a href="#">International/Product - India Intrastate Supply</a>
15	7	<a href="#">Telephony/Service</a>
15	624	<a href="#">Telephony/Wireless Service</a>
15	627	<a href="#">Telephony/Internet Access</a>
15	629	<a href="#">Telephony/Messaging Services</a>
15	656	<a href="#">Telephony/Service - India Interstate Supply</a>
15	657	<a href="#">Telephony/Service - India Intrastate Supply</a>
16	6	<a href="#">Cable Television/Access Charge</a>
16	8	<a href="#">Cable Television/Install</a>
16	13	<a href="#">Cable Television/Equipment Repair</a>
16	14	<a href="#">Cable Television/Late Charge</a>
16	35	<a href="#">Cable Television/Premium Service</a>
16	36	<a href="#">Cable Television/Pay Per View</a>
16	37	<a href="#">Cable Television/Equipment Rental</a>
16	39	<a href="#">Cable Television/TV Guide</a>
16	584	<a href="#">Cable Television/Digital Channel Tier</a>
16	610	<a href="#">Cable Television/Early Termination Fees</a>
16	615	<a href="#">Cable Television/Equipment Sales</a>
16	654	<a href="#">Cable Television/Equipment Rental Basic</a>
18	6	<a href="#">Satellite Television/Access Charge</a>
18	8	<a href="#">Satellite Television/Install</a>
18	13	<a href="#">Satellite Television/Equipment Repair</a>
18	14	<a href="#">Satellite Television/Late Charge</a>
18	35	<a href="#">Satellite Television/Premium Service</a>
18	36	<a href="#">Satellite Television/Pay Per View</a>
18	37	<a href="#">Satellite Television/Equipment Rental</a>
18	39	<a href="#">Satellite Television/TV Guide</a>
19	6	<a href="#">VoIP/Access Charge</a>
19	8	<a href="#">VoIP/Install</a>
19	11	<a href="#">VoIP/Activation</a>
19	13	<a href="#">VoIP/Equipment Repair</a>
19	14	<a href="#">VoIP/Late Charge</a>

19	21	<a href="#">VoIP/Lines</a>
19	30	<a href="#">VoIP/Feature Charge</a>
19	37	<a href="#">VoIP/Equipment Rental</a>
19	41	<a href="#">VoIP/PBX Extension</a>
19	43	<a href="#">VoIP/Invoice</a>
19	48	<a href="#">VoIP/Wireless Access Charge</a>
19	49	<a href="#">VoIP/Interstate Usage</a>
19	50	<a href="#">VoIP/Intrastate Usage</a>
19	51	<a href="#">VoIP/International Usage</a>
19	52	<a href="#">VoIP/Wireless Lines</a>
19	53	<a href="#">VoIP/LNP</a>
19	566	<a href="#">VoIP/PBX Outbound Channel</a>
19	577	<a href="#">VoIP/Enhanced Features</a>
19	578	<a href="#">VoIP/PBX</a>
19	579	<a href="#">VoIP/PBX High Capacity</a>
19	580	<a href="#">VoIP/High Capacity Extension</a>
19	582	<a href="#">VoIP/High Capacity Outbound Channel</a>
19	596	<a href="#">VoIP/Access-Local Only Service</a>
19	635	<a href="#">VoIP/Toll Free Number</a>
20	6	<a href="#">VoIP/Access Charge</a>
20	8	<a href="#">VoIP/Install</a>
20	11	<a href="#">VoIP/Activation</a>
20	13	<a href="#">VoIP/Equipment Repair</a>
20	14	<a href="#">VoIP/Late Charge</a>
20	21	<a href="#">VoIP/Lines</a>
20	30	<a href="#">VoIP/Feature Charge</a>
20	37	<a href="#">VoIP/Equipment Rental</a>
20	41	<a href="#">VoIP/PBX Extension</a>
20	43	<a href="#">VoIP/Invoice</a>
20	48	<a href="#">VoIP/Wireless Access Charge</a>
20	49	<a href="#">VoIP/Interstate Usage</a>
20	50	<a href="#">VoIP/Intrastate Usage</a>
20	51	<a href="#">VoIP/International Usage</a>
20	52	<a href="#">VoIP/Wireless Lines</a>
20	53	<a href="#">VoIP/LNP</a>
20	566	<a href="#">VoIP/PBX Outbound Channel</a>
20	577	<a href="#">VoIP/Enhanced Features</a>
20	578	<a href="#">VoIP/PBX</a>
20	579	<a href="#">VoIP/PBX High Capacity</a>
20	580	<a href="#">VoIP/High Capacity Extension</a>
20	582	<a href="#">VoIP/High Capacity Outbound Channel</a>
20	596	<a href="#">VoIP/Access-Local Only Service</a>
20	635	<a href="#">VoIP/Toll Free Number</a>
21	21	<a href="#">Payphone/Lines</a>
21	49	<a href="#">Payphone/Interstate Usage</a>
21	50	<a href="#">Payphone/Intrastate Usage</a>
21	55	<a href="#">Payphone/Local Usage</a>
21	56	<a href="#">Payphone/Provisioning</a>
24	59	<a href="#">Software/Licensed Software</a>
24	60	<a href="#">Software/Software Maintenance Agreement</a>
24	61	<a href="#">Software/Report on CD or Paper form</a>
24	595	<a href="#">Software/Downloaded Licensed Software</a>
24	636	<a href="#">Software/Remotely Accessed Software</a>
25	62	<a href="#">Timesharing/Information Retrieval</a>
25	646	<a href="#">Timesharing/Information Retrieval (Provider Data)</a>
58	563	<a href="#">Dark Fiber/Lease-Facilities</a>
58	564	<a href="#">Dark Fiber/Lease-Non-Facilities</a>
58	604	<a href="#">Dark Fiber/Lease-Facilities-Local Svc</a>
58	605	<a href="#">Dark Fiber/Lease-Non-Facilities-Local Svc</a>
59	6	<a href="#">VoIP-Nomadic/Access Charge</a>
59	8	<a href="#">VoIP-Nomadic/Install</a>
59	11	<a href="#">VoIP-Nomadic/Activation</a>
59	13	<a href="#">VoIP-Nomadic/Equipment Repair</a>



59	14	<a href="#"><i>VoIP-Nomadic/Late Charge</i></a>
59	21	<a href="#"><i>VoIP-Nomadic/Lines</i></a>
59	30	<a href="#"><i>VoIP-Nomadic/Feature Charge</i></a>
59	37	<a href="#"><i>VoIP-Nomadic/Equipment Rental</i></a>
59	41	<a href="#"><i>VoIP-Nomadic/PBX Extension</i></a>
59	43	<a href="#"><i>VoIP-Nomadic/Invoice</i></a>
59	49	<a href="#"><i>VoIP-Nomadic/Interstate Usage</i></a>
59	50	<a href="#"><i>VoIP-Nomadic/Intrastate Usage</i></a>
59	51	<a href="#"><i>VoIP-Nomadic/International Usage</i></a>
59	53	<a href="#"><i>VoIP-Nomadic/LNP</i></a>
59	566	<a href="#"><i>VoIP-Nomadic/PBX Outbound Channel</i></a>
59	577	<a href="#"><i>VoIP-Nomadic/Enhanced Features</i></a>
59	578	<a href="#"><i>VoIP-Nomadic/PBX</i></a>
59	579	<a href="#"><i>VoIP-Nomadic/PBX High Capacity</i></a>
59	580	<a href="#"><i>VoIP-Nomadic/High Capacity Extension</i></a>
59	582	<a href="#"><i>VoIP-Nomadic/High Capacity Outbound Channel</i></a>
59	635	<a href="#"><i>VoIP-Nomadic/Toll Free Number</i></a>
60	10	<a href="#"><i>Satellite Phone/Usage</i></a>
61	585	<a href="#"><i>VPN/Interstate MPLS</i></a>
61	586	<a href="#"><i>VPN/Intrastate MPLS</i></a>
61	650	<a href="#"><i>VPN/MPLS Intrastate Activation</i></a>
61	651	<a href="#"><i>VPN/MPLS Install</i></a>
61	652	<a href="#"><i>VPN/MPLS Service</i></a>
61	653	<a href="#"><i>VPN/MPLS Intrastate Activation</i></a>
64	648	<a href="#"><i>Conferencing/Intrastate with FCC Jurisdiction</i></a>
64	649	<a href="#"><i>Conferencing/Interstate without FCC Jurisdiction</i></a>
65	6	<a href="#"><i>Non-Interconnected VoIP/Access Charge</i></a>
65	11	<a href="#"><i>Non-Interconnected VoIP/Activation</i></a>
65	14	<a href="#"><i>Non-Interconnected VoIP/Late Charge</i></a>
65	30	<a href="#"><i>Non-Interconnected VoIP/Local Feature Charge</i></a>
65	43	<a href="#"><i>Non-Interconnected VoIP/Invoice</i></a>
65	49	<a href="#"><i>Non-Interconnected VoIP/Interstate Usage</i></a>
65	50	<a href="#"><i>Non-Interconnected VoIP/Intrastate Usage</i></a>
65	51	<a href="#"><i>Non-Interconnected VoIP/International Usage</i></a>
65	577	<a href="#"><i>Non-Interconnected VoIP/Enhanced Features</i></a>

### 3. Transaction and Service Types in Valid Pairing

Trans Type	Svc Type	Name	Description
0	0	No Tax/No Tax	Usage of this mapping combination will ensure that no federal, state or local taxes are returned.
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.)
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.)
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.)
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.)
1	12	Interstate/International Toll	International calls that originate in the US, terminate outside the US, and are billed to a US address.
1	14	Interstate/Late Charge	Late charge imposed on customers of interstate or international LD services.
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.)
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.)
1	54	Interstate/Directory Assistance	Charges for Directory Assistance calls that cross state boundaries.
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.
1	635	Interstate/Toll Free Number	Monthly recurring charge for access to a toll free number. This represents the interstate portion.

Trans Type	Svc Type	Name	Description
2	1	Intrastate/Toll	Intrastate toll call, MRCs, and other related service types charges and features. (Call originates and terminates within the same state.)
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.)
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.)
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.)
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.)
2	14	Intrastate/Late Charge	Late charge imposed on customers of intrastate LD services.
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.)
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.)
2	54	Intrastate/Directory Assistance	Charges for Directory Assistance calls that are contained wholly in one state.
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.
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.

Trans Type	Svc Type	Name	Description
2	635	Intrastate/Toll Free Number	Monthly recurring charge for access to a toll free number. This represents the intrastate portion.
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.
		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].)
3	9	Other/Directory Ads	Directory advertisement charges.
3	14	Other/Late Charge	Category for late charges that were originally taxed using one of the "Other" (03) transaction categories.
3	34	Other/Conference Bridge	Charges for connecting conference participants utilizing a conferencing bridge. This transaction should be used when transactions are interstate or cannot be separated from intrastate services.
3	37	Other/Equipment Rental	Charges for Rental of Equipment.
3	38	Other/Wire Maintenance Plan	Monthly recurring charges for inside wiring maintenance between customer phone and the local carrier's demarc box.
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.
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.
3	57	Other/Data Processing	Charge for the manipulation of user's data. This is not to be confused with the transmission of data.
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.
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
3	570	Other/Directory Listing	Directory listing charges.
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.
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.

Trans Type	Svc Type	Name	Description
3	589	Other/Conference Bridge-Interstate	Charges for connecting interstate conference participants utilizing a conferencing bridge.
3	593	Other/Info Svcs-Private Physical Trans	A service providing information to private customers by physical means such as paper.
3	594	Other/Info Svcs-Private Electronic Trans	A service providing information to private customers by electronic means.
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.
3	598	Other/Info Svcs-Public Physical Trans	A service providing information to the public by physical means such as paper.
3	599	Other/E-mail Hosting Service	A service providing e-mail hosting to customers.
3	600	Other/Real Property Rental	Rental of Real Property space.
3	602	Other/Services-Professional	A service rendered for a fee in one of the learned professions.
3	603	Other/Online Services	Access to a computer through a remote terminal that allows retrieval of stored data created by the service provider.
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.
3	614	Other/Telecom Equipment Rental	Charge for renting telecommunications equipment.
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.
3	638	Other/Security Monitoring Services	A fee paid for the service of monitoring the security of real or tangible personal property.
3	639	Other/Streaming Internet Video	The purchase of video via the internet. The purchaser does not retain possession of the video.
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.
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.)

Trans Type	Svc Type	Name	Description
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.)
4	11	Non-recurring/Activation	One-time charge for the activation of a local exchange service account. (mutually exclusive of the other local charges.)
4	14	Non-recurring/Late Charge	Category for late charges that were originally taxed using one of the "Non-Recurring" (04) transaction categories.
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.)
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.
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.)
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.
5	11	Internet/Activation	One-time charge for the activation of an internet service account. It is mutually exclusive of the other internet charges.
5	29	Internet/Web Hosting	Charges for internet web hosting, MRC, and other related service type charges and features.
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.
6	6	Paging/Access Charge	Basic monthly flat-rate charges for paging services. (Mutually exclusive of the other paging charges.)
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.)
6	11	Paging/Activation	One-time charges for activating a paging account. (Mutually exclusive of the other paging charges.)
6	13	Paging/Equipment Repair	Charges for paging equipment repair and service. (Mutually exclusive of the other paging charges.)
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.)

Trans Type	Svc Type	Name	Description
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)
7	14	Local/Late Charge	Category for late charges that were originally taxed using one of the "Local" (07) transaction categories.
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.
		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.
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.)
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.)
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.)
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.)
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.)
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.)

Trans Type	Svc Type	Name	Description
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.)
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.)
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.)
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.
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.
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).
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.
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.
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.



Trans Type	Svc Type	Name	Description
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.
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.
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.
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.
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.
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.
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.)
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.
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.)

Trans Type	Svc Type	Name	Description
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.
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.)
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.
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)
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.
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.
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).
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.)
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.
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

Trans Type	Svc Type	Name	Description
			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).
8	10	Fax/Usage	Charges for fax services, MRCs, or other related service-type fee and charges.
9	6	Voice Mail/Access Charge	Basic monthly flat-rate charges for voice mail services.
9	10	Voice Mail/Usage	Voice mail charges for usage. Charges are in addition to any services provided in the monthly access charge.
9	11	Voice Mail/Activation	One-time charge for activating a voice mail account.
9	14	Voice Mail/Late Charge	Category for late charges that were originally taxed using one of the "Voice Mail" (09) transaction categories.
10	15	Sales/Product	General sales tax rates.
10	31	Sales/Use	General use tax rates.
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.
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.
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.
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.
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.
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.
10	568	Sales/Central Office Equipment-Sales	Sale of tangible property to a telecommunications provider for the provision of phone service.
10	569	Sales/Central Office Equipment-Use	Use of tangible property to a telecommunications provider for the provision of phone service.

Trans Type	Svc Type	Name	Description
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.
10	655	Sales/Locked Cell Phone	Purchase of cell phone equipment restricted to a particular cell phone network by a locking code.
11	17	Shipping/FOB Origin	Shipping charge for FOB origin transactions. (Shipping charges only.)
11	18	Shipping/FOB Destination	Shipping charge for FOB destination transactions. (Shipping charges only.)
13	6	Cellular/Access Charge	Basic monthly flat-rate charge for cellular/wireless service.
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.
13	11	Cellular/Activation	One-time charge for activating a cellular/wireless account.
13	14	Cellular/Late Charge	Category for late charges that were originally taxed using one of the "Cellular" (13) transaction categories.
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.)
13	33	Cellular/Roaming Charge	Per-use, per-minute charges for cellular use outside of the designated service area of the providing carrier.
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.)
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.
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.
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.
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.
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.
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.
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.

Trans Type	Svc Type	Name	Description
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.
13	572	Cellular/Digital Download	The purchase of goods such as ringtones downloaded to a cell phone.
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.)
13	591	Cellular/Access Charge-No Contract	Basic monthly flat rate charge for cellular/wireless service that is sold without a contract.
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.
13	610	Cellular/Early Termination Fees	A fee charged to cellular customers for early termination of services.
13	622	Cellular/Text Message	A fee charged to cellular customers for Text Messaging services.
14	15	International/Product	Supply of goods for consideration within countries other than Canada, USA, and US territories.
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.)
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.
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.
15	7	Telephony/Service	All telephone service in countries other than the USA, Canada, Puerto Rico and the Virgin Islands.
15	624	Telephony/Wireless Service	All wireless telephone service in countries other than the USA, Canada, Puerto Rico and the Virgin Islands.
15	627	Telephony/Internet Access	All Internet Access in countries other than Canada, USA and US territories.
15	629	Telephony/Messaging Services	All Messaging Services in countries other than Canada, USA and US territories.
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.

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

Trans Type	Svc Type	Name	Description
19	8	VoIP/Install	Charge for installation of VoIP services.
19	11	VoIP/Activation	One-time charges for activating a VoIP account. (Mutually exclusive of the other VoIP charges.)
19	13	VoIP/Equipment Repair	Charge for repair of equipment necessary to make VoIP calls.
19	14	VoIP/Late Charge	Category for late charges that were originally taxed using one of the "VoIP" (19) transaction categories.
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.
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.)
19	37	VoIP/Equipment Rental	Charge for renting equipment necessary to make VoIP phone calls.
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.
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.)
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.
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.
19	50	VoIP/Intrastate Usage	Portion of MRC, or per-minute charges, attributable to calls that do not cross state lines.
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.
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.
19	53	VoIP/LNP	Fixed, monthly charge associated with transferring an existing phone number to a VoIP service provider.

Trans Type	Svc Type	Name	Description
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.
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.)
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.
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.
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.
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.
19	596	VoIP/Access-Local Only Service	Basic monthly flat rate charge for Local Only Service VoIP.
19	635	VoIP/Toll Free Number	Monthly recurring charge for access to a VoIP toll free number.
20	6	VoIPA/Access Charge	Basic monthly flat rate for VoIP service.
20	8	VoIPA/Install	Charge for installation of VoIP services.
20	11	VoIPA/Activation	One-time charges for activating a VoIP account. (Mutually exclusive of the other VoIP charges.)
20	13	VoIPA/Equipment Repair	Charge for repair of equipment necessary to make VoIP calls.
20	14	VoIPA/Late Charge	Category for late charges that were originally taxed using one of the "VoIPA" (20) transaction categories.
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.
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.)



Trans Type	Svc Type	Name	Description
20	37	VoIPA/Equipment Rental	Charge for renting equipment necessary to make VoIP phone calls.
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.
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.)
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.
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.
20	50	VoIPA/Intrastate Usage	Portion of MRC, or per-minute charges, attributable to calls that do not cross state lines.
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.
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.
20	53	VoIPA/LNP	Fixed, monthly charge associated with transferring an existing phone number to a VoIP service provider.
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.
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.)
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.)
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.
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

Trans Type	Svc Type	Name	Description
			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.
20	596	VoIP/Access Local Only Service	Basic monthly flat rate charge for Local Only Service VoIP.
20	635	VoIP/Toll Free Number	Monthly recurring charge for access to a VoIP toll free number.
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.)
21	49	Payphone/Interstate Usage	Charges for calls that cross state boundaries from a coin operated phone.
21	50	Payphone/Intrastate Usage	Charges for calls that do not cross state boundaries from a coin operated phone.
21	55	Payphone/Local Usage	Charges for local calls from a coin operated phone.
21	56	Payphone/Provisioning	MRC related charges for the provisioning of service to a coin-operated phone.
24	59	Software/Licensed Software	An agreement for the use of software for a specified period.
24	60	Software/Software Maintenance Agreement	A contract that covers the contract holder for the expense of maintaining and updating software.
24	61	Software/Report on CD or Paper Form	Report generated and provided to end user delivered on CD or paper.
24	595	Software/Downloaded Licensed Software	An agreement for the use of software for a specified period. Transferable to the computer by electronic means.
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.
25	62	Timesharing/Information Retrieval	Access to computer through a remote terminal that allows retrieval of stored data created by the user.
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.
58	563	Dark Fiber/Lease-Facilities	Lease of Dark Fiber installed on property owned by the lessor.
58	564	Dark Fiber/Lease-Non-Facilities	Lease of Dark Fiber installed on property not owned by the lessor.
58	604	Dark Fiber/Lease-Facilities-Local Svc	Lease of Dark Fiber installed on property owned by the lessor used for local telecommunications service.
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.
59	6	VoIP-Nomadic/Access Charge	Basic monthly flat rate for VoIP service.

Trans Type	Svc Type	Name	Description
59	8	VoIP-Nomadic/Install	Charge for installation of VoIP services.
59	11	VoIP-Nomadic/Activation	One-time charges for activating a VoIP account. (Mutually exclusive of the other VoIP charges.)
59	13	VoIP-Nomadic/Equipment Repair	Charge for repair of equipment necessary to make VoIP calls.
59	14	VoIP-Nomadic/Late Charge	Category for late charges that were originally taxed using one of the "VoIP-Nomadic" transaction categories.
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.)
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.)
59	37	VoIP-Nomadic/Equipment Rental	Charge for renting equipment necessary to make VoIP phone calls.
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.
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.)
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.
59	50	VoIP-Nomadic/Intrastate Usage	Portion of MRC, or per-minute charges, attributable to calls that do not cross state lines.
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.
59	53	VoIP-Nomadic/LNP	Fixed, monthly charge associated with transferring an existing phone number to a VoIP service provider.
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.
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.)
59	578	VoIP-Nomadic/PBX	Designates the number of PBX trunks a VoIP customer is using. (Taxable amount is irrelevant for this transaction/service type. Tax is calculated based on the number of trunks designated in the lines field. Used in conjunction with 59/41 and 59/566.)
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.

Trans Type	Svc Type	Name	Description
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.
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.
59	635	VoIP-Nomadic/Toll Free Number	Monthly recurring charge for access to a VoIP-Nomadic toll free number.
60	10	Satellite Phone/Usage	Satellite per minute and/or per use charges.
61	585	VPN/Interstate MPLS	Charge for Interstate Virtual Private Network using MPLS.
61	586	VPN/Intrastate MPLS	Charge for Intrastate Virtual Private Network using MPLS.
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.
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.
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.
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.
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.
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.
65	6	Non-Interconnected VoIP/Access Charge	Basic monthly flat rate for non-interconnected VoIP service.
65	11	Non-Interconnected VoIP/Activation	One-time charges for activating a non-interconnected VoIP account. (Mutually exclusive of the other VoIP charges.)
65	14	Non-Interconnected VoIP/Late Charge	Category for late charges that were originally taxed using one of the "Non-Interconnected VoIP" transaction categories.
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.)

Trans Type	Svc Type	Name	Description
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.)
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.
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.
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.
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.)

## 4. Quick List Reference for AFC Tax Types

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

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

Tax Types	Category Name
<a href="#">100 Development District Tax</a>	Sales and Use Taxes
<a href="#">101 Transit Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">102 Ambulance District Tax</a>	Sales and Use Taxes
<a href="#">103 Fire District Tax</a>	Sales and Use Taxes
<a href="#">104 Police District Tax</a>	Sales and Use Taxes
<a href="#">105 Football District Tax</a>	Sales and Use Taxes
<a href="#">106 Baseball District Tax</a>	Sales and Use Taxes
<a href="#">107 Crime Control District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">108 Library District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">109 Hospital District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">110 Health Services District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">111 Emergency Services District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">112 Improvement District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">113 Development District Web Hosting Tax</a>	Sales and Use Taxes
<a href="#">114 Utility Users Tax (Interstate)</a>	Utility User Taxes
<a href="#">115 Utility Users Tax (Telegraph)</a>	Utility User Taxes
<a href="#">116 E911 Network and Database Surcharge</a>	E-911 Charges
<a href="#">117 License Tax Emergency</a>	Business Taxes
<a href="#">118 License Tax Emergency (Business)</a>	Business Taxes
<a href="#">119 Educational Sales Tax</a>	Sales And Use Taxes
<a href="#">120 Educational Use Tax</a>	Sales And Use Taxes
<a href="#">121 E911 Operational Surcharge County Commission</a>	E-911 Charges
<a href="#">122 E911 Operational Surcharge Voter Approved</a>	E-911 Charges
<a href="#">123 Sales Tax Nine Hundred</a>	Sales And Use Taxes
<a href="#">124 Convention Center Tax</a>	Sales And Use Taxes
<a href="#">125 E911 High Capacity Trunk</a>	E-911 Charges
<a href="#">126 School Board Tax A</a>	Sales And Use Taxes
<a href="#">127 School Board Tax B</a>	Sales And Use Taxes
<a href="#">128 School Board Tax C</a>	Sales And Use Taxes
<a href="#">129 School Board Tax D</a>	Sales And Use Taxes
<a href="#">130 School Board Tax E</a>	Sales And Use Taxes
<a href="#">131 School Board Tax F</a>	Sales And Use Taxes
<a href="#">132 School District Tax</a>	Sales And Use Taxes
<a href="#">133 Police Jury Tax B</a>	Sales And Use Taxes
<a href="#">134 Police Jury Tax C</a>	Sales And Use Taxes
<a href="#">135 Police Jury Tax E</a>	Sales And Use Taxes
<a href="#">136 Communications Services Tax (Wireless)</a>	Communications Services Tax
<a href="#">137 Service Provider Tax</a>	Business Taxes
<a href="#">138 Telecommunications Sales Tax</a>	Sales And Use Taxes
<a href="#">139 Advanced Transit Tax</a>	Sales And Use Taxes
<a href="#">140 Advanced Transit Web Hosting Tax</a>	Sales And Use Taxes
<a href="#">141 Missouri Universal Service Fund</a>	Connectivity Charges
<a href="#">142 Businesses and Occupation Tax (Wholesale)</a>	Business Taxes
<a href="#">143 Telecommunications Education Access Fund (Centrex)</a>	Connectivity Charges
<a href="#">144 Businesses and Occupation Tax (Other)</a>	Business Taxes
<a href="#">145 Tribal Sales Tax</a>	Sales And Use Taxes
<a href="#">146 Sales Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">147 Transit Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">148 Crime Control District Tax (Data Processing)</a>	Sales And Use Taxes



Tax Types	Category Name
<a href="#">149 Library District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">150 Hospital District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">151 Health Services District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">152 Emergency Services District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">153 Improvement District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">154 Development District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">155 Advanced Transit Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">156 CA PSPE Surcharge</a>	Connectivity Charges
<a href="#">157 District Tax (Data Processing)</a>	Sales And Use Taxes
<a href="#">158 Reserved</a>	Reserved
<a href="#">159 Reserved</a>	Reserved
<a href="#">160 Statutory Gross Receipts (Business)</a>	Gross Receipts Taxes
<a href="#">161 E911 (VoIP)</a>	E-911 Charges
<a href="#">162 FUSF (VoIP)</a>	Connectivity Charges
<a href="#">163 FUSF</a>	Connectivity Charges
<a href="#">164 Reserved</a>	Reserved
<a href="#">165 Universal Service Fund (VoIP)</a>	Connectivity Charges
<a href="#">166 Communications Service Tax (Cable)</a>	Communications Services Tax
<a href="#">167 Municipal Right of Way (Cable)</a>	Right Of Way Fees
<a href="#">168 Reserved</a>	Reserved
<a href="#">169 FCC Regulatory Fee (Wireline)</a>	Regulatory Charges
<a href="#">170 FCC Regulatory Fee (Wireless)</a>	Regulatory Charges
<a href="#">171 Reserved</a>	Reserved
<a href="#">172 Statutory Gross Receipts (Video)</a>	Gross Receipts Taxes
<a href="#">173 Utility Users Tax - Lifeline</a>	Utility User Taxes
<a href="#">174 TRS - Long Distance</a>	Connectivity Charges
<a href="#">175 Telecom Relay Surcharge (Wireless)</a>	Connectivity Charges
<a href="#">176 Sales Tax - Senior Citizen</a>	Sales And Use Taxes
<a href="#">177 Regulatory Cost Charge - Local</a>	Regulatory Charges
<a href="#">178 Regulatory Cost Charge - Intrastate</a>	Regulatory Charges
<a href="#">179 Regulatory Cost Charge - Cable</a>	Regulatory Charges
<a href="#">180 P.U.C. Fee - Cable</a>	Regulatory Charges
<a href="#">181 Provincial Sales Tax (TOLL)</a>	Sales And Use Taxes
<a href="#">182 UUT</a>	Utility User Taxes
<a href="#">183 Reserved</a>	Reserved
<a href="#">184 Sales Tax-Manufacturing</a>	Sales And Use Taxes
<a href="#">185 Use Tax-Manufacturing</a>	Sales And Use Taxes
<a href="#">186 Sales Tax-Motor Vehicles</a>	Sales And Use Taxes
<a href="#">187 Use Tax-Motor Vehicles</a>	Sales And Use Taxes
<a href="#">188 Rental Tax</a>	Sales And Use Taxes
<a href="#">189 Rental Tax-Linen</a>	Sales And Use Taxes
<a href="#">190 Sales Tax-Vending</a>	Sales And Use Taxes
<a href="#">191 Rental Tax-Motor Vehicles</a>	Sales And Use Taxes
<a href="#">192 Sales Tax-Wholesale</a>	Sales And Use Taxes
<a href="#">193 Sales Tax-Food and Drugs</a>	Sales And Use Taxes
<a href="#">194 Sales Tax-Food</a>	Sales And Use Taxes
<a href="#">195 Fur Tax</a>	Sales And Use Taxes
<a href="#">196 Privilege Tax-Manufacturing</a>	Business Taxes
<a href="#">197 Lead Acid Battery Fee</a>	Sales And Use Taxes

Tax Types	Category Name
<a href="#">198 Sales Tax-Motor Fuel</a>	Sales And Use Taxes
<a href="#">199 Lead Acid Battery Fee-Larger Battery</a>	Sales And Use Taxes
<a href="#">200 Sales Tax-Parking</a>	Sales And Use Taxes
<a href="#">201 Privilege Tax-Recreation</a>	Business Taxes
<a href="#">202 Dry Cleaning Fee</a>	Sales And Use Taxes
<a href="#">203 White Goods Tax</a>	Sales And Use Taxes
<a href="#">204 Sales Tax-Medical Equipment</a>	Sales And Use Taxes
<a href="#">205 Electronic Waste Recycling Fee-Small</a>	Sales And Use Taxes
<a href="#">206 Electronic Waste Recycling Fee-Medium</a>	Sales And Use Taxes
<a href="#">207 Electronic Waste Recycling Fee-Large</a>	Sales And Use Taxes
<a href="#">208 Alcoholic Beverage Tax</a>	Sales And Use Taxes
<a href="#">209 Sales Tax-Alcohol</a>	Sales And Use Taxes
<a href="#">210 Liquor Drink Tax</a>	Sales And Use Taxes
<a href="#">211 IN Universal Service Charge</a>	Connectivity Charges
<a href="#">212 TRS (Paging)</a>	Connectivity Charges
<a href="#">213 ConnectME Fund</a>	Connectivity Charges
<a href="#">214 PA PURTA Surcharge</a>	Gross Receipts Taxes
<a href="#">215 ConnectME Fund (VoIP)</a>	Connectivity Charges
<a href="#">216 ConnectME Fund (Cable)</a>	Connectivity Charges
<a href="#">217 TRS (VoIP)</a>	Connectivity Charges
<a href="#">218 Consumer Counsel Fee</a>	Regulatory Charges
<a href="#">219 San Diego Underground Conversion Surcharge</a>	Right Of Way Fees
<a href="#">220 RSPF Surcharge</a>	Connectivity Charges
<a href="#">221 Reserved</a>	Reserved
<a href="#">222 Reserved</a>	Reserved
<a href="#">223 CASF</a>	Connectivity Charges
<a href="#">224 License Tax (Cable)</a>	Business Taxes
<a href="#">225 Relay Missouri Surcharge</a>	Connectivity Charges
<a href="#">226 FCC Regulatory Fee (VoIP)</a>	Regulatory Charges
<a href="#">227 Reserved</a>	Reserved
<a href="#">228 Municipal Right of Way (Extension)</a>	Right Of Way Fees
<a href="#">229 Reserved</a>	Reserved
<a href="#">230 Sales Tax (Video)</a>	Sales And Use Taxes
<a href="#">231 North Carolina Telecommunications Sales Tax</a>	Sales And Use Taxes
<a href="#">232 Telecommunications Relay Surcharge (Cellular)</a>	Connectivity Charges
<a href="#">233 E-911 Prepaid Wireless</a>	E-911 Charges
<a href="#">234 Telecommunications Relay Surcharge (Paging)</a>	Connectivity Charges
<a href="#">235 Telecommunications Relay Surcharge (VoIP)</a>	Connectivity Charges
<a href="#">236 TDAP</a>	Connectivity Charges
<a href="#">237 TAP Surcharge</a>	Connectivity Charges
<a href="#">238 Communications Service Tax (Non-Facilities)</a>	Communications Services Tax
<a href="#">239 E-911 (VoIP) Alternate</a>	E-911 Charges
<a href="#">240 E-911 (VoIP PBX)</a>	E-911 Charges
<a href="#">241 Utility Users Tax (VoIP)</a>	Utility User Taxes
<a href="#">242 Utility Users Tax (VoIP-Business)</a>	Utility User Taxes
<a href="#">243 Solid Waste Collection Tax</a>	Sales And Use Taxes
<a href="#">244 E 911 (VoIP Business)</a>	E-911 Charges
<a href="#">245 E 911 (VoIP Nomadic)</a>	E-911 Charges
<a href="#">246 E 911 Prepaid Wireless (Alternate)</a>	E-911 Charges

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

Tax Types	Category Name
<a href="#">296 Premier Resort Area Tax</a>	Sales And Use Taxes
<a href="#">297 911 Equalization Surcharge</a>	E-911 Charges
<a href="#">298 Universal Service Fee</a>	Connectivity Charges
<a href="#">299 NE Universal Service</a>	Connectivity Charges
<a href="#">300 TAP Surcharge (Wireless)</a>	Connectivity Charges
<a href="#">301 GA Universal Access Fund</a>	Connectivity Charges
<a href="#">302 CA High Cost Fund A (Wireless)</a>	Connectivity Charges
<a href="#">303 CA Teleconnect Fund (Wireless)</a>	Connectivity Charges
<a href="#">304 CASF (Wireless)</a>	Connectivity Charges
<a href="#">305 State High Cost Fund (Wireless)</a>	Connectivity Charges
<a href="#">306 PUC Fee (Wireless)</a>	Regulatory Charges
<a href="#">307 Universal Lifeline Telephone Svc Charge (Wireless)</a>	Connectivity Charges
<a href="#">308 NY TAF</a>	Connectivity Charges
<a href="#">309 Prepaid Wireless E911 TRS Surcharge</a>	E-911 Charges
<a href="#">310 TRS-Prepaid Wireless</a>	Connectivity Charges
<a href="#">311 FUSF (Multi-line)</a>	Connectivity Charges
<a href="#">312 ND Gross Receipts Tax</a>	Gross Receipts Taxes
<a href="#">313 NY Sales Tax</a>	Sales And Use Taxes
<a href="#">314 NY Local Transit Tax</a>	Sales And Use Taxes
<a href="#">315 NY Local District Tax</a>	Sales And Use Taxes
<a href="#">316 Sales Tax-Satellite</a>	Sales And Use Taxes
<a href="#">317 Sales Tax-Commercial Lease</a>	Sales And Use Taxes
<a href="#">318 Food and Beverage Tax</a>	Sales And Use Taxes
<a href="#">319 Reserved</a>	Reserved
<a href="#">320 Reserved</a>	Reserved
<a href="#">321 Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">322 District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">323 Special Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">324 Transit Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">325 Crime Control District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">326 Library District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">327 Hospital District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">328 Health Services District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">329 Emergency Services District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">330 Improvement District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">331 Development District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">332 Ambulance District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">333 Fire District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">334 Football District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">335 Baseball District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">336 Educational Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">337 School District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">338 Advanced Transit Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">339 Tribal Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">340 Vendor Use Tax-Senior Citizen</a>	Sales And Use Taxes
<a href="#">341 Vendor Use Tax-Manufacturing</a>	Sales And Use Taxes
<a href="#">342 Vendor Use Tax-Motor Vehicles</a>	Sales And Use Taxes
<a href="#">343 Vendor Use Tax-Vending</a>	Sales And Use Taxes
<a href="#">344 Vendor Use Tax-Food and Drugs</a>	Sales And Use Taxes

Tax Types	Category Name
<a href="#">345 Vendor Use Tax-Food</a>	Sales And Use Taxes
<a href="#">346 Vendor Use Tax-Motor Fuel</a>	Sales And Use Taxes
<a href="#">347 Vendor Use Tax-Parking</a>	Sales And Use Taxes
<a href="#">348 Vendor Use Tax-Medical Equipment</a>	Sales And Use Taxes
<a href="#">349 Alcoholic Beverage Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">350 Vendor Use Tax-Alcohol</a>	Sales And Use Taxes
<a href="#">351 Liquor Drink Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">352 Vendor Use Tax-Video</a>	Sales And Use Taxes
<a href="#">353 Premier Resort Area Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">354 NY Transit Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">355 NY District Vendor Use Tax</a>	Sales And Use Taxes
<a href="#">356 Vendor Use Tax-Food and Beverage</a>	Sales And Use Taxes
<a href="#">357 Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">358 District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">359 Special Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">360 Transit Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">361 Crime Control District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">362 Library District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">363 Hospital District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">364 Health Services District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">365 Emergency Services District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">366 Improvement District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">367 Development District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">368 Ambulance District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">369 Fire District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">370 Football District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">371 Baseball District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">372 Educational Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">373 School District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">374 Advanced Transit Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">375 Tribal Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">376 Consumer Use Tax-Senior Citizen</a>	Sales And Use Taxes
<a href="#">377 Consumer Use Tax-Manufacturing</a>	Sales And Use Taxes
<a href="#">378 Consumer Use Tax-Motor Vehicles</a>	Sales And Use Taxes
<a href="#">379 Consumer Use Tax-Vending</a>	Sales And Use Taxes
<a href="#">380 Consumer Use Tax-Food and Drugs</a>	Sales And Use Taxes
<a href="#">381 Consumer Use Tax-Food</a>	Sales And Use Taxes
<a href="#">382 Consumer Use Tax-Motor Fuel</a>	Sales And Use Taxes
<a href="#">383 Consumer Use Tax-Parking</a>	Sales And Use Taxes
<a href="#">384 Consumer Use Tax-Medical Equipment</a>	Sales And Use Taxes
<a href="#">385 Alcoholic Beverage Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">386 Consumer Use Tax-Alcohol</a>	Sales And Use Taxes
<a href="#">387 Liquor Drink Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">388 Consumer Use Tax-Video</a>	Sales And Use Taxes
<a href="#">389 Premier Resort Area Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">390 NY Transit Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">391 NY District Consumer Use Tax</a>	Sales And Use Taxes
<a href="#">392 Consumer Use Tax-Food and Beverage</a>	Sales And Use Taxes
<a href="#">393 Tasa de Control</a>	Regulatory Charges

Tax Types	Category Name
394 <a href="#">Radio Rights Fee</a>	Connectivity Charges
395 <a href="#">Business &amp; Occupation Tax-Rent and Royalty</a>	Business Taxes
396 <a href="#">Business &amp; Occupation Tax-Other Services</a>	Business Taxes
397 <a href="#">Montana Excise Tax</a>	Excise Taxes
398 <a href="#">Rural Transportation Authority District Tax</a>	Sales And Use Taxes
399 <a href="#">MHA District Tax</a>	Sales And Use Taxes
400 <a href="#">Public Safety Improvements District Tax</a>	Sales And Use Taxes
401 <a href="#">Mass Transit District Tax</a>	Sales And Use Taxes
402 <a href="#">Metropolitan District Tax</a>	Sales And Use Taxes
403 <a href="#">RTA Consumer Use Tax</a>	Sales And Use Taxes
404 <a href="#">RTA Vendor Use Tax</a>	Sales And Use Taxes
405 <a href="#">MHA Consumer Use Tax</a>	Sales And Use Taxes
406 <a href="#">MHA Vendor Use Tax</a>	Sales And Use Taxes
407 <a href="#">Mass Transit District Consumer Use Tax</a>	Sales And Use Taxes
408 <a href="#">Mass Transit District Vendor Use Tax</a>	Sales And Use Taxes
409 <a href="#">VAT (Reduced Rate)</a>	Value Added Taxes
410 <a href="#">Poison Control Fund (Wireless)</a>	E-911 Charges
411 <a href="#">State Inspection and Supervision</a>	Regulatory Charges
412 <a href="#">Education Sales - Vending</a>	Sales And Use Taxes
413 <a href="#">Education Sales – Motor Vehicles</a>	Sales And Use Taxes
414 <a href="#">Education Use – Motor Vehicles</a>	Sales And Use Taxes
415 <a href="#">Education Consumer Use – Motor Vehicles</a>	Sales And Use Taxes
416 <a href="#">Education Vendor Use – Motor Vehicles</a>	Sales And Use Taxes
417 <a href="#">Education Sales – Manufacturing</a>	Sales And Use Taxes
418 <a href="#">Education Use -- Manufacturing</a>	Sales And Use Taxes
419 <a href="#">Education Consumer Use -- Manufacturing</a>	Sales And Use Taxes
420 <a href="#">Education Vendor Use -- Manufacturing</a>	Sales And Use Taxes
421 <a href="#">Rental Use Tax – Motor Vehicles</a>	Sales And Use Taxes
422 <a href="#">Consumer Use Rental Tax – Motor Vehicles</a>	Sales And Use Taxes
423 <a href="#">Vendor Use Rental Tax – Motor Vehicles</a>	Sales And Use Taxes
424 <a href="#">Revenue Statement</a>	Reserved
425 <a href="#">NY MCTD 186c (Wireless)</a>	Excise Taxes
426 <a href="#">WY USF</a>	Connectivity Charges
427 <a href="#">WY USF (Paging)</a>	Connectivity Charges
428 <a href="#">WY USF (Wireless)</a>	Connectivity Charges
429 <a href="#">FCC Regulatory Fee-Toll Free</a>	Regulatory Charges
430 <a href="#">FCC Regulatory Fee (Satellite)</a>	Regulatory Charges
431 <a href="#">Commerce Tax</a>	Gross Receipts Taxes
432 <a href="#">Telecom Assistance Svc Fund – VoIP</a>	Connectivity Charges
433 <a href="#">Telecom Assistance Svc Fund – VoIP High Cap Trnk</a>	Connectivity Charges
434 <a href="#">E-911 (VoIP-Nomadic PBX)</a>	E-911 Charges
435 <a href="#">E-911 Service Fee (NL 911 Bureau)</a>	E-911 Charges
436 <a href="#">Copyright Fee (Rated)</a>	Reserved
437 <a href="#">Copyright Fee (Fixed)</a>	Reserved
438 <a href="#">Utility Tax</a>	Business Taxes
439 <a href="#">Audio-Video Service Tax</a>	Gross Receipts Taxes
440 <a href="#">Swachh Bharat Cess</a>	Excise Taxes
441 <a href="#">PIS</a>	Business Taxes
442 <a href="#">COFINS</a>	Business Taxes



Tax Types	Category Name
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
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

Tax Types	Category Name
<a href="#">492 Statutory Gross Receipts NF</a>	Gross Receipts Taxes



## 5. Tax Types and Descriptions

<b>1</b>	<b>Sales Tax</b>
	This is a tax on the privilege of purchasing goods and services.
<b>2</b>	<b>Business and Occupation Tax</b>
	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.
<b>3</b>	<b>Carrier Gross Receipts</b>
	This is a tax based upon gross receipts of the telecommunications carrier. Each portion of the tax is passed on to consumers based upon the amount of their phone bill.
<b>4</b>	<b>District Tax</b>
	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.
<b>5</b>	<b>Excise Tax</b>
	Excise taxes are imposed at the manufacturer and/or retail level and are virtually indistinguishable from a sales tax to the consumer. However, many excise taxes are considered part of the sale or gross receipts and are therefore taxes by sales and/or gross receipts taxes.
<b>6</b>	<b>Federal Excise Tax</b>
	Federal tax on telecommunications services.
<b>7</b>	<b>Fed USF A - School</b>
	A federal universal service fund imposed by the Federal Communications Commission to fund schools, libraries and rural health care support mechanisms. (See also type 18)
<b>8</b>	<b>License Tax</b>
	Tax based upon the granting of a license to perform a service to the community. In many cases, this tax can be passed on to consumers.
<b>9</b>	<b>P.U.C. Fee</b>
	Public Utility Commission fees are used to fund the Public Utility Commission or Public Service Commission.
<b>10</b>	<b>E911</b>
	Provides funding for the emergency 911 systems.
<b>11</b>	<b>Service Tax</b>
	This tax is used to fund a service such as the telecommunications relay service for the deaf.
<b>12</b>	<b>Special Tax</b>
	Used to specify a tax that does not fit into a typical category.
<b>13</b>	<b>State Universal Service Fund</b>
	The purpose of the fund depends upon the state, however these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations.

<b>14</b>	<b>Statutory Gross Receipts</b>
	Tax based upon the gross receipts of one or more transaction and service type combinations.
<b>15</b>	<b>Surcharge</b>
	Surcharge imposed by a taxing jurisdiction upon telecommunications services. Typically these are taxed by the federal excise tax and may be taxes by other taxes as well.
<b>16</b>	<b>Utility Users Tax</b>
	This is a tax imposed upon users of utilities. In this case the utility is telecommunications.
<b>17</b>	<b>Sales Web Hosting</b>
	Similar to tax type 1 (Sales Tax) but applies only to web hosting services.
<b>18</b>	<b>Fed Universal Service Fund</b>
	Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon interstate and international telephone revenue and FCC Subscriber Line Fee charges.
<b>19</b>	<b>State High Cost Fund</b>
	State high cost funds are used to subsidize the cost of telecommunications users in remote locations. For other than wireless or VoIP revenue.
<b>20</b>	<b>State Deaf and Disabled Fund</b>
	This fund is used to provide access to telecommunications services for deaf and disabled individuals.
<b>21</b>	<b>CA Teleconnect Fund</b>
	This fund supports California providers that offer discounts to schools, libraries, health care and community-based organizations with telecommunications services that qualify. For other than wireless or VoIP revenue.
<b>22</b>	<b>Universal Lifeline Telephone Service Charge</b>
	This California state charge funds a program that provides basic telephone service to qualifying low-income families. For other than wireless or VoIP revenue.
<b>23</b>	<b>Telecom Relay Surcharge</b>
	Surcharge to provide funding for telecommunications access for the hearing impaired.
<b>24</b>	<b>Telecommunications Infrastructure Maintenance Fee</b>
	Fee used to fund the maintenance of telecommunications infrastructure (network, switches, etc.).
<b>25</b>	<b>State Poison Control Fund</b>
	Fund used to establish and support a statewide poison control center network.
<b>26</b>	<b>Telecommunications Infrastructure Fund</b>
	Fund used to support the telecommunications infrastructure.
<b>27</b>	<b>NY MCTD 186c</b>
	New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable telephone services subject to the NY 186e excise tax on telecommunications and said services have occurred solely within the specific NY counties that comprise the NY MCTD.

<b>28</b>	<b>NY MCTD 184a</b>
	New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable local telephone services subject to the NY Franchise 184 tax (tax type 45 below) and said services have occurred solely within the specific NY counties that comprise the NY MCTD.
<b>29</b>	<b>Franchise Tax</b>
	Tax imposed upon a telecommunications carrier for granting of a telecommunications franchise by the governing body. Many of these can and are passed on to the consumer.
<b>30</b>	<b>Utility Users Tax - Business</b>
	Similar to tax type 16 (Utility Users Tax) but applies only to business subscribers. This will occur when different rates exist for utility users based upon their being a business or residential user.
<b>31</b>	<b>Fed Telecommunications Relay Service</b>
	The tax funds the Federal Telecommunications Relay Services (TRS), which is required by Title IV of the Americans with Disabilities Act.
<b>32</b>	<b>District Tax (Residential)</b>
	Similar to tax type 4 (District Tax) but applies only to a residential customer.
<b>33</b>	<b>Transit Tax</b>
	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.
<b>34</b>	<b>Telecommunications Assistance Service Fund</b>
	Similar to tax type 13 (State Universal Service Fund) but the funding is usually focused on helping low income and elderly telecommunication users. Typically this charge is accessed as a per line charge on local lines.
<b>35</b>	<b>E911 (Business)</b>
	Similar to tax type 10 (E911) but applies only to a business customer.
<b>36</b>	<b>TRS (Business)</b>
	Similar to tax type 23 (Telecommunications Relay Service Surcharge) but applies only to a business customer.
<b>37</b>	<b>Universal Service Fund (Access/Trunk line)</b>
	Similar to tax type 13 (State Universal Service Fund) but applies only on applicable local access or local trunk line.
<b>38</b>	<b>Universal Service Fund (Business Line)</b>
	Similar to tax type 13 (State Universal Service Fund) but applies only on a business local line.
<b>39</b>	<b>E911 (PBX/Trunk line)</b>
	Similar to tax type 10 (E911) but applies only on a local PBX or local trunk line.
<b>40</b>	<b>License Tax (Business)</b>
	Similar to tax type 8 (License Tax) but applies only to a business customer type.

<b>41</b>	<b>Optional Telecommunications Infrastructure Maintenance Fee</b>
	Similar to tax type 24 (Telecommunications Infrastructure Maintenance Fee) but applies only in the state of Illinois and at the option of the carrier for municipalities in Illinois who do not impose a local TIMF charge.
<b>42</b>	<b>Sales Tax (Business)</b>
	Similar to tax type 1 (Sales Tax) but applies only to a business customer.
<b>43</b>	<b>E911 (Residential)</b>
	Similar to tax type 10 (E911) but applies only to a residential customer.
<b>44</b>	<b>E911 (Wireless)</b>
	Similar to tax type 10 (E911) but applies only on wireless telecommunications.
<b>45</b>	<b>NY Franchise 184</b>
	NY State imposed franchise tax on local telephone carriers who are principally engaged in the conduct of local telephone business (i.e. 50% or more of the carrier's operating revenues are derived from local telephone business revenues.)
<b>46</b>	<b>NY Franchise 184 Usage</b>
	Similar to tax type 45 (NY Franchise 184) but only applicable to separately charged intraLATA toll services. Said charge is still subject to the "principally engaged in the conduct of local telephone business" standard as described above in tax type 45 description.
<b>47</b>	<b>NY MCTD 184a Usage</b>
	Similar to tax type 28 (NY MCTD 184a) but only applicable to separately charged intraLATA toll services. Said charge is still subject to the "principally engaged in the conduct of local telephone business" standard as described above in tax type 45 description.
<b>48</b>	<b>Universal Service Fund (Wireless)</b>
	Similar to tax type 13 (State Universal Service Fund), but applies only on wireless telecommunications.
<b>49</b>	<b>Use Tax</b>
	An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.
<b>50</b>	<b>Sales Tax (Data)</b>
	Similar to tax type 1 (Sales Tax) but applies only on data services.
<b>51</b>	<b>Municipal Right of Way</b>
	Tax imposed on local exchange telephone services to cover the municipal cost in managing and maintaining municipal rights-of-way. Typically these charges are accessed through a per line fee.
<b>52</b>	<b>Municipal Right of Way (Business)</b>
	Similar to tax type 51 (Municipal Right of Way) but applies only to business customers of local exchange services.
<b>53</b>	<b>Municipal Right of Way (Private Line)</b>
	Similar to tax type 51 (Municipal Right of Way) but applies only to private line customers (Residential and Business).

<b>54</b>	<b>Utility Users Tax (Wireless)</b>
	Similar to tax type 16 (Utility Users Tax) but applies only on wireless telecommunications.
<b>55</b>	<b>Fed USF Cellular</b>
	Similar to tax type 18 (Fed USF Combined High Cost and School) but applies only on wireless telecommunications. Following the "safe harbor" taxing and remittance standards for cellular providers set by the FCC, this tax type is assessed at a rate of thirty seven and one tenth percent (37.1%) of the current Federal USF rate as established by the FCC.
<b>56</b>	<b>Fed USF Paging</b>
	Similar to tax type 18 (Fed USF Combined High Cost and School) but applies only on paging services. Following the "safe harbor" taxing and remittance standards for paging service providers set by the FCC, this tax type is assessed at a rate of twelve percent (12%) of the current Federal USF rate as established by the FCC.
<b>57</b>	<b>Sales Tax (Interstate)</b>
	Similar to tax type 1 (Sales Tax) but applies only on interstate telecom services.
<b>58</b>	<b>Utility Users Tax PBX Trunk</b>
	Similar to tax type 16 (Utility Users Tax) but applies only on PBX trunks.
<b>59</b>	<b>District Tax Web Hosting</b>
	Similar to tax type 4 (District Tax) but applies only on web hosting services.
<b>60</b>	<b>CA High Cost Fund A</b>
	CA state fund that provides subsidies to specific small independent telephone companies. Said fund is used to minimize any rate disparity of basic telephone service between rural and metropolitan areas. For other than wireless or VoIP revenue.
<b>61</b>	<b>Telecommunications Education Access Fund</b>
	State fund used to facilitate internet access and related telecom services to qualified schools and libraries.
<b>62</b>	<b>Fed TRS Cellular</b>
	Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on wireless services. Following "safe harbor" taxing and remittance standards for cellular providers set by the FCC, this tax type is assessed at a rate of fifteen percent (15%) of the current Federal TRS rate as established by the FCC.
<b>63</b>	<b>Fed TRS Paging</b>
	Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on paging services. Following "safe harbor" taxing and remittance standards for paging service providers set by the FCC, this tax type is assessed at a rate of twelve percent (12%) of the current Federal TRS rate as established by the FCC.
<b>64</b>	<b>Communications Services Tax</b>
	A tax on end users who consume communication services.
<b>65</b>	<b>Value Added Tax (VAT)</b>
	International based tax on the final consumption of certain goods and services.

<b>66</b>	<b>Goods and Services Tax (GST)</b>
	Goods and service tax based on consumption.
<b>67</b>	<b>Harmonized Sales Tax (HST)</b>
	Provincial sales tax applied in specific Canadian provinces. Rate is a combination of the provincial sales tax and the national GST.
<b>68</b>	<b>Provincial Sales Tax (PST)</b>
	Sales tax applied in various Canadian provinces.
<b>69</b>	<b>Quebec Sales Tax (QST)</b>
	Specific sales tax applied only in the province of Quebec, Canada.
<b>70</b>	<b>National Contribution Regime (NCR)</b>
	National Canadian tax on telecom for the provisioning of universal service throughout Canada. Similar to the Federal USF.
<b>71</b>	<b>Utility Users Tax (Cable Television)</b>
	Similar to tax type 16 (Utility Users Tax) but applies only on cable television.
<b>72</b>	<b>FCC Regulatory Fee (Cable Television)</b>
	A fee paid by Cable Television Service providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is only an estimate only of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.
<b>73</b>	<b>Franchise Tax (Cable)</b>
	Similar to tax type 29 (Franchise Tax) but applies on a cable television carrier for the granting of a cable television franchise by the governing body.
<b>74</b>	<b>Universal Service Fund (Paging)</b>
	Tax similar to tax type 13 (State Universal Service Fund), but applies only on paging telecommunications.
<b>75</b>	<b>Statutory Gross Receipts (Wireless)</b>
	Tax similar to tax type 14 (Statutory Gross Receipts) based upon the gross receipts of one or more cellular-only transaction and service type combinations.
<b>82</b>	<b>Franchise Tax (Wireless)</b>
	Similar to tax type 29 (Franchise Tax) but applies on a wireless carrier for the granting of a franchise by the governing body.
<b>83</b>	<b>Reserved</b>
<b>84</b>	<b>Public Education and Government (PEG) Access Fee</b>
	Fee to subscribers for support of PEG access.
<b>85</b>	<b>Communications Service Tax (Satellite)</b>
	Similar to tax type 64 (Communications Service Tax) but applied only on satellite services.

<b>86</b>	<b>Franchise Tax (Satellite)</b>
	Similar to tax type 29 (Franchise Tax) but applies on a satellite television carrier for granting of a satellite TV franchise by the governing body.
<b>87</b>	<b>Reserved</b>
<b>88</b>	<b>Reserved</b>
<b>89</b>	<b>TRS (Centrex)</b>
	Similar to tax type 23 (Telecommunications Relay Service Surcharge) but only applied to a centrex extension.
<b>90</b>	<b>Utility Users Tax (Cable Television - Business)</b>
	Similar to tax type 71 (Utility users Tax – Cable Television) but only applies to cable television services for business customers.
<b>91</b>	<b>Utility Users Tax (Centrex)</b>
	Similar to tax type 16 (Utility users Tax) but only applies to a Centrex extension.
<b>92</b>	<b>E911 (Centrex)</b>
	Similar to tax type 10 (E911) but only applies to a Centrex extension.
<b>93</b>	<b>Utility Users Tax (Line)</b>
	This is a tax imposed upon users of utilities based on the number of lines. This tax should not be confused with tax type 16 (Utility Users Tax), which is based on a rate.
<b>94</b>	<b>Crime Control District Tax</b>
	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.
<b>95</b>	<b>Library District Tax</b>
	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.
<b>96</b>	<b>Hospital District Tax</b>
	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.
<b>97</b>	<b>Health Services District Tax</b>
	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.
<b>98</b>	<b>Emergency Services District Tax</b>
	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.
<b>99</b>	<b>Improvement District Tax</b>
	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.

<b>100</b>	<b>Development District Tax</b>
	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.
<b>101</b>	<b>Transit Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.
<b>102</b>	<b>Ambulance District Tax</b>
	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.
<b>103</b>	<b>Fire District Tax</b>
	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.
<b>104</b>	<b>Police District Tax</b>
	A specific district tax that supports a police district. This district can overlap county and local jurisdictions.
<b>105</b>	<b>Football District Tax</b>
	A specific district tax that supports a football program. This district can overlap county and local jurisdictions.
<b>106</b>	<b>Baseball District Tax</b>
	A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.
<b>107</b>	<b>Crime Control District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a crime control program. This district can overlap county and local jurisdictions.
<b>108</b>	<b>Library District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a library program. This district can overlap county and local jurisdictions.
<b>109</b>	<b>Hospital District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports hospital program. This district can overlap county and local jurisdictions.
<b>110</b>	<b>Health Services District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a health services program. This district can overlap county and local jurisdictions.
<b>111</b>	<b>Emergency Services District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports an emergency services program. This district can overlap county and local jurisdictions.
<b>112</b>	<b>Improvement District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a public improvement program. This district can overlap county and local jurisdictions.



<b>113</b>	<b>Development District Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a development program. This district can overlap county and local jurisdictions.
<b>114</b>	<b>Utility Users Tax (Interstate)</b>
	This tax is similar to tax type 16 (Utility Users Tax) but applies only to the interstate portion of transactions.
<b>115</b>	<b>Utility Users Tax (Telegraph)</b>
	This tax is similar to tax type 16 (Utility Users Tax) but applies only to telegraph transactions.
<b>116</b>	<b>E911 Network and Database Surcharge</b>
	Charge assessed on each access line to pay the cost of developing and maintaining a network and database for a 911 emergency system.
<b>117</b>	<b>License Tax Emergency</b>
	Utility tax for emergency budgetary purposes.
<b>118</b>	<b>License Tax Emergency (Business)</b>
	Utility tax for emergency budgetary purposes. (Applies to business accounts.)
<b>119</b>	<b>Educational Sales Tax</b>
	Sales tax designated specifically for education and reported apart from the general sales tax.
<b>120</b>	<b>Educational Use Tax</b>
	Use tax designated specifically for education and reported apart from the general use tax.
<b>121</b>	<b>E911 Operational Surcharge County Commission</b>
	Portion of E911 voted upon and approved by the County Commission.
<b>122</b>	<b>E911 Operational Surcharge Voter Approved</b>
	Portion of E911 voted upon and approved by the Voters in a county.
<b>123</b>	<b>Sales Tax Nine Hundred</b>
	Similar to Sales Tax (Type 1) but applies to 900 calls.
<b>124</b>	<b>Convention Center Tax</b>
	Sales Tax designated for convention or conference centers.
<b>125</b>	<b>E911 High Capacity Trunk</b>
	This tax is used to fund the emergency 911 systems. This tax type is used in jurisdictions that have a different rate for High Capacity Trunks.
<b>126</b>	<b>School Board Tax A</b>
	Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>127</b>	<b>School Board Tax B</b>
	Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.

<b>128</b>	<b>School Board Tax C</b>
	Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>129</b>	<b>School Board Tax D</b>
	Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>130</b>	<b>School Board Tax E</b>
	Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>131</b>	<b>School Board Tax F</b>
	Tax to fund School Board. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>132</b>	<b>School District Tax</b>
	Tax to fund a School District. This is typically a Sales Tax.
<b>133</b>	<b>Police Jury Tax B</b>
	Tax to fund Police jurisdictions. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>134</b>	<b>Police Jury Tax C</b>
	Tax to fund Police jurisdictions. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>135</b>	<b>Police Jury Tax E</b>
	Tax to fund Police jurisdictions. This is typically a Sales Tax. The letter designation is used in compliance reporting.
<b>136</b>	<b>Communications Services Tax (Wireless)</b>
	A tax on end users who consume communication services. This tax type applies to wireless only.
<b>137</b>	<b>Service Provider Tax</b>
	Tax imposed upon the seller for providing services in a particular jurisdiction.
<b>138</b>	<b>Telecommunications Sales Tax</b>
	Tax on privilege of purchasing telecommunication services. Occasionally tax jurisdictions impose an alternate sales tax rate on sales of telecommunication services. This tax type will be returned in instances where such distinction exists.
<b>139</b>	<b>Advanced Transit Tax</b>
	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.
<b>140</b>	<b>Advanced Transit Web Hosting Tax</b>
	A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.

<b>141</b>	<b>Missouri Universal Service Fund</b>
	Fund established by the Missouri PSC to help low-income and disabled Missourians receive discounts for basic local telephone service.
<b>142</b>	<b>Businesses and Occupation Tax (Wholesale)</b>
	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries. This tax type pertains to wholesale transactions only.
<b>143</b>	<b>Telecommunications Education Access Fund (Centrex)</b>
	State fund used to facilitate Internet access and related telecom services to qualified schools and libraries. This tax type pertains to Centrex rates only.
<b>144</b>	<b>Businesses and Occupation Tax (Other)</b>
	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.
<b>145</b>	<b>Tribal Sales Tax</b>
	Sales tax imposed by an Indian Tribe.
<b>146</b>	<b>Sales Tax (Data Processing)</b>
	This is a tax imposed on the sale of data processing services.
<b>147</b>	<b>Transit Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.
<b>148</b>	<b>Crime Control District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a crime control program. This district can overlap county and local jurisdictions.
<b>149</b>	<b>Library District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a library program. This district can overlap county and local jurisdictions.
<b>150</b>	<b>Hospital District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports hospital program. This district can overlap county and local jurisdictions.
<b>151</b>	<b>Health Services District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a health services program. This district can overlap county and local jurisdictions.
<b>152</b>	<b>Emergency Services District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports an emergency services program. This district can overlap county and local jurisdictions.
<b>153</b>	<b>Improvement District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a public improvement program. This district can overlap county and local jurisdictions.

<b>154</b>	<b>Development District Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a development program. This district can overlap county and local jurisdictions.
<b>155</b>	<b>Advanced Transit Tax (Data Processing)</b>
	A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.
<b>156</b>	<b>CA PSPE Surcharge</b>
	Surcharge to fund the payphone tariff enforcement program.
<b>157</b>	<b>District Tax (Data Processing)</b>
	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.
<b>158</b>	<b>Reserved</b>
<b>159</b>	<b>Reserved</b>
<b>160</b>	<b>Statutory Gross Receipts (Business)</b>
	Tax based upon the gross receipts of one or more transaction and service type combinations. This tax type is returned when there is a difference between the business rate and other rates.
<b>161</b>	<b>E911 (VoIP)</b>
	Provides funding for emergency 911 systems. This tax type applies in jurisdictions that have enacted E911 charges specifically for VoIP service.
<b>162</b>	<b>FUSF (VoIP)</b>
	Similar to tax type 18 (Fed USF Combined High Cost and School) but applies only on interconnected VoIP services. Following the "safe harbor" taxing and remittance standards for interconnected VoIP providers set by the FCC, this tax type is assessed at a rate of sixty four and nine tenths percent (64.9%) of the current Federal USF rate as established by the FCC.
<b>163</b>	<b>FUSF</b>
	This tax type gives interconnected VoIP carriers the ability to report actual interstate/international revenues subject to the FUSF as opposed to using the Safe Harbor percentage. Those who wish to use this method of reporting should override Tax Type 162 to 0% and override Tax Type 163 to the current FUSF rate.
<b>164</b>	<b>Reserved</b>
<b>165</b>	<b>Universal Service Fund (VoIP)</b>
	Similar to tax type 13 (State Universal Service Fund), but applies only to interconnected VoIP services.
<b>166</b>	<b>Communications Service Tax (Cable)</b>
	A tax on end users who consume communication services. This tax type applies to cable only.

<b>167</b>	<b>Municipal Right of Way (Cable)</b>
	Tax imposed on cable television services to cover the municipal cost in managing and maintaining municipal rights-of-way.
<b>168</b>	<b>Reserved</b>
<b>169</b>	<b>FCC Regulatory Fee (Wireline)</b>
	A fee paid by Interstate Telecommunications Service Providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon 499 revenues from a prior period, therefore it is only an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.
<b>170</b>	<b>FCC Regulatory Fee (Wireless)</b>
	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.
<b>171</b>	<b>Reserved</b>
<b>172</b>	<b>Statutory Gross Receipts (Video)</b>
	Tax based upon the gross receipts of video services such as cable or satellite.
<b>173</b>	<b>Utility Users Tax - Lifeline</b>
	Similar to tax type 16 (Utility Users Tax) but only applies to lifeline customers.
<b>174</b>	<b>TRS - Long Distance</b>
	Similar to tax type 23 (Telecommunications Relay Service) but applies exclusively to long distance.
<b>175</b>	<b>Telecom Relay Surcharge (Wireless)</b>
	Similar to tax type 23 (Telecom Relay Surcharge) but applied only to wireless.
<b>176</b>	<b>Sales Tax - Senior Citizen</b>
	Similar to tax type 1 (Sales Tax) but only applies to Senior Citizens who meet certain age requirements.
<b>177</b>	<b>Regulatory Cost Charge – Local</b>
	Fee charged by the applicable regulatory agency to cover that agencies expenses for the upcoming year. This fee covers local phone service only.
<b>178</b>	<b>Regulatory Cost Charge - Intrastate</b>
	Same as Regulatory Cost Charge-Local. The fee would cover intrastate calling only.
<b>179</b>	<b>Regulatory Cost Charge - Cable</b>
	Same as Regulatory Cost Charge-Local. The fee would cover cable services only.

<b>180</b>	<b>P.U.C. Fee - Cable</b>
	Similar to Tax Type 9, but applies to Cable television revenues only.
<b>181</b>	<b>Provincial Sales Tax (TOLL)</b>
	Sales tax applied in various Canadian provinces. This tax type applies to Toll services only.
<b>182</b>	<b>UUT</b>
	This is a tax imposed upon users of utilities. In this case the utility is telecommunications. This tax type was added to handle special instances where Tax Type 16 couldn't be used.
<b>183</b>	<b>Reserved</b>
<b>184</b>	<b>Sales Tax-Manufacturing</b>
	Refers to a sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>185</b>	<b>Use Tax-Manufacturing</b>
	Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>186</b>	<b>Sales Tax-Motor Vehicles</b>
	Refers to a sales tax rate charged on the sale of motor vehicles.
<b>187</b>	<b>Use Tax-Motor Vehicles</b>
	Refers to a use tax rate charged on the sale of motor vehicles.
<b>188</b>	<b>Rental Tax</b>
	Tax on the rental of any item not specifically taxed by another rental tax.
<b>189</b>	<b>Rental Tax-Linen</b>
	Tax covering the rental of linen based supplies.
<b>190</b>	<b>Sales Tax-Vending</b>
	Sales Tax that applies to the retail sale of items sold through vending machines.
<b>191</b>	<b>Rental Tax-Motor Vehicles</b>
	Tax covering the rental of motor vehicles.
<b>192</b>	<b>Sales Tax-Wholesale</b>
	Sales Tax applying to wholesale transactions.
<b>193</b>	<b>Sales Tax-Food and Drugs</b>
	Refers to a rate charged on the sale of food, drugs or beverages.
<b>194</b>	<b>Sales Tax-Food</b>
	Refers to a rate charged on the sale of food or beverages.
<b>195</b>	<b>Fur Tax</b>
	Tax charged on the sale of furs.

<b>196</b>	<b>Privilege Tax-Manufacturing</b>
	Tax on the privilege of purchasing items to be used in the manufacturing process.
<b>197</b>	<b>Lead Acid Battery Fee</b>
	Fee charged to cover the cost involved in the disposing of lead based batteries.
<b>198</b>	<b>Sales Tax-Motor Fuel</b>
	Refers to a sales tax rate charged on the sale of motor fuel.
<b>199</b>	<b>Lead Acid Battery Fee-Larger Battery</b>
	Fee charged for batteries over a certain pre-described voltage to cover the cost involved in disposing lead based batteries.
<b>200</b>	<b>Sales Tax-Parking</b>
	Tax on the fee charged for the parking of motor vehicles.
<b>201</b>	<b>Privilege Tax-Recreation</b>
	Tax charged for recreational events such as sporting events or any similar type of endeavor.
<b>202</b>	<b>Dry Cleaning Fee</b>
	Fee charged on the sale of dry cleaning services.
<b>203</b>	<b>White Goods Tax</b>
	A fee applied to the sale of certain appliance and appliance type items to cover the disposal of such items.
<b>204</b>	<b>Sales Tax-Medical Equipment</b>
	Sales Tax that applies exclusively to the sale of medical equipment.
<b>205</b>	<b>Electronic Waste Recycling Fee-Small</b>
	A fee charged for smaller monitors to cover the disposal of such items.
<b>206</b>	<b>Electronic Waste Recycling Fee-Medium</b>
	A fee charged for certain sized monitors fitting between certain dimensions to cover the disposal of such items.
<b>207</b>	<b>Electronic Waste Recycling Fee-Large</b>
	A fee charged for larger monitors to cover the disposal of such items.
<b>208</b>	<b>Alcoholic Beverage Tax</b>
	Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.
<b>209</b>	<b>Sales Tax-Alcohol</b>
	Refers to a sales tax rate charged on the sale of alcohol.
<b>210</b>	<b>Liquor Drink Tax</b>
	Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.
<b>211</b>	<b>IN Universal Service Charge</b>
	Indiana fee used to fund schools and underserved areas of the state.

<b>212</b>	<b>TRS (Paging)</b>
	Similar to Tax Type 23 (Telecommunications Relay Service Surcharge) but only applied to paging.
<b>213</b>	<b>ConnectME Fund</b>
	Assessment on state revenues to provide service to underserved areas of Maine.
<b>214</b>	<b>PA PURTA Surcharge</b>
	Similar to Tax Type 14 in PA, but this surcharge applies only to intrastate revenues.
<b>215</b>	<b>ConnectME Fund (VoIP)</b>
	Similar to Tax Type 213 in Maine, but this surcharge applies only to VoIP.
<b>216</b>	<b>ConnectME Fund (Cable)</b>
	Similar to Tax Type 213 in Maine, but this surcharge applies only to Cable.
<b>217</b>	<b>TRS (VoIP)</b>
	Similar to Tax Type 23 (Telecommunications Relay Service Surcharge), but applies only to VoIP.
<b>218</b>	<b>Consumer Counsel Fee</b>
	This fee provides funding for the Consumer Counsel, which represents public utility consumers before the PSC and similar groups in matters concerning public utility regulation.
<b>219</b>	<b>San Diego Underground Conversion Surcharge</b>
	Surcharge imposed to pay for costs associated with undergrounding aerial telephone facilities in San Diego pursuant to the City of San Diego Underground Utilities Procedural Ordinance and the San Diego Surcharge for Underground Conversion Costs.
<b>220</b>	<b>RSPF Surcharge</b>
	An Oregon Surcharge that funds the Telecommunications Relay Service, Telephone Assistance Program, and the Telecommunications Devices Access Program.
<b>221</b>	<b>Reserved</b>
<b>222</b>	<b>Reserved</b>
<b>223</b>	<b>CASF</b>
	California Advanced Services Fund was created to encourage deployment of broadband facilities for use in provisioning advanced telecommunications service in unserved or underserved areas of California. For other than wireless or VoIP revenue.
<b>224</b>	<b>License Tax (Cable)</b>
	Similar to Tax Type 8 (License Tax), but applies to providers of cable television services.
<b>225</b>	<b>Relay Missouri Surcharge</b>
	A Missouri Surcharge that funds the State Deaf and Disabled Fund.
<b>226</b>	<b>FCC Regulatory Fee (VoIP)</b>
	Similar to Tax Type 169 (FCC Regulatory Fee (Wireline)) but applies to VoIP Services.



<b>227</b>	<b>Reserved</b>
<b>228</b>	<b>Municipal Right of Way (Extension)</b> Similar to Tax Type 51 Municipal Right of Way, but applies only to Centrex and PBX Extensions.
<b>229</b>	<b>Reserved</b>
<b>230</b>	<b>Sales Tax (Video)</b> A sales tax charged on the provision of video services.
<b>231</b>	<b>North Carolina Telecommunications Sales Tax</b> Tax on privilege of purchasing telecommunication services in North Carolina.
<b>232</b>	<b>Telecommunications Relay Surcharge (Cellular)</b> Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on wireless services. This tax type is assessed at the “safe harbor” taxing and remittance standards for cellular providers set by the FCC.
<b>233</b>	<b>E-911 Prepaid Wireless</b> Similar to tax type 10 (E911 Tax) but applies only on prepaid wireless telecommunications.
<b>234</b>	<b>Telecommunications Relay Surcharge (Paging)</b> Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on paging services. This tax type is assessed at the “safe harbor” taxing and remittance standards for paging providers set by the FCC.
<b>235</b>	<b>Telecommunications Relay Surcharge (VoIP)</b> Similar to tax type 31 (Fed Telecommunications Relay Service) but applies only on VoIP services. This tax type is assessed at the “safe harbor” taxing and remittance standards for VoIP providers set by the FCC.
<b>236</b>	<b>TDAP</b> Program designed to distribute appropriate telecommunications devices so that persons who have a disability may effectively use basic telephone service.
<b>237</b>	<b>TAP Surcharge</b> Surcharge to provide funding for telecommunications device for the deaf distribution program.
<b>238</b>	<b>Communications Service Tax (Non-Facilities)</b> Similar to Tax Type 64, but applies only to providers without facilities in the public right-of-way.
<b>239</b>	<b>E-911 (VoIP) Alternate</b> This tax type gives interconnected VoIP carriers the ability to report actual interstate/international revenues subject to the E-911 as opposed to using the Safe Harbor percentage. Those who wish to use this method of reporting should override Tax Type 161 to 0% and override Tax Type 239 to the current E-911 rate.

<b>240</b>	<b>E-911 (VoIP PBX)</b>
	Similar to Tax Type 10 (E911) but applies only to VoIP PBX Service.
<b>241</b>	<b>Utility Users Tax (VoIP)</b>
	Similar to tax type 16 (Utility Users Tax) but applies only to users of VoIP services.
<b>242</b>	<b>Utility Users Tax (VoIP-Business)</b>
	Similar to tax type 241 (Utility Users Tax (VoIP)) but applies only to VoIP business subscribers. This tax type will be used when different rates exist for utility users based upon business versus residential use.
<b>243</b>	<b>Solid Waste Collection Tax</b>
	Tax on the service of removing solid waste.
<b>244</b>	<b>E 911 (VoIP Business)</b>
	This tax is used to fund emergency 911 systems. This tax type applies in jurisdictions that have enacted E911 charges specifically for VoIP service. It applies only to a business customer.
<b>245</b>	<b>E 911 (VoIP Nomadic)</b>
	Similar to tax type 10 (E911) but applies only to a nomadic VoIP customer.
<b>246</b>	<b>E 911 Prepaid Wireless (Alternate)</b>
	This tax type gives prepaid wireless providers the ability to report E-911 charged at the point of sale as opposed to using a fixed amount for every \$X of service. Those who wish to use this method of reporting should override Tax Type 233 to \$0 and override Tax Type 246 to the current E-911 rate.
<b>247</b>	<b>Police and Fire Protection Fee</b>
	A tax to fund public safety services.
<b>248</b>	<b>San Francisco Access Line Tax</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>249</b>	<b>San Francisco Access Line Tax (PBX/Trunk line)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>250</b>	<b>San Francisco Access Line Tax (VoIP)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>251</b>	<b>San Francisco Access Line Tax (Wireless)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>252</b>	<b>San Francisco Access Line Tax (High Cap Trunk)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.

<b>253</b>	<b>City of San Jose Telephone Line Tax</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>254</b>	<b>City of San Jose Telephone Line Tax-PBX/Trunk line</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>255</b>	<b>City of San Jose Telephone Line Tax (VoIP)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>256</b>	<b>City of San Jose Telephone Line Tax (Wireless)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>257</b>	<b>San Leandro Emerg Com Sys Access Tax</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>258</b>	<b>San Leandro Emerg Com Sys Access Tax (PBX Trunk)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>259</b>	<b>San Leandro Emerg Com Sys Access Tax (VoIP)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>260</b>	<b>San Leandro Emerg Com Sys Access Tax (Wireless)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>261</b>	<b>San Leandro Emerg Com Sys Access Tax-High Cap Trnk</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>262</b>	<b>Police and Fire Protection Fee (Prepaid)</b>
	A tax to fund public safety services. This applies only to prepaid services.
<b>263</b>	<b>Public Safety Communications Surcharge</b>
	A tax to fund public safety services.
<b>264</b>	<b>E 911 Technical Charge</b>
	A charge applied to users of E-911 services that is retained by the carrier to absorb costs incurred for the provision of E-911 service.
<b>265</b>	<b>Telecom Assistance Svc Fund (High Capacity Trunk)</b>
	Similar to Tax Type 34 but applies only to High Capacity Trunks.
<b>266</b>	<b>CRT Levy</b>
	A fee used to fund the Canadian Radio-television and Telecommunications Commission.

<b>267</b>	<b>Access Line Tax</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>268</b>	<b>Access Line Tax (PBX/Trunk Line)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>269</b>	<b>Access Line Tax (VoIP)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>270</b>	<b>Access Line Tax (Wireless)</b>
	A tax to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.
<b>271</b>	<b>WI USF</b>
	A fund in the state of Wisconsin to fund subsidizing the cost of telecommunications users in remote locations.
<b>272</b>	<b>Reserved</b>
<b>273</b>	<b>Sales Tax - Other</b>
	Refers to a separate sales tax rate charged on transactions that do not fall into another existing category.
<b>274</b>	<b>FCC Regulatory Fee (VoIP Alternate)</b>
	Reserved
<b>275</b>	<b>Excise Tax (Wireless)</b>
	Similar to Tax Type 5, but applies only to wireless customers.
<b>276</b>	<b>Reserved</b>
<b>277</b>	<b>Federal Universal Service Fund (Non-billable)</b>
	Charge imposed by the FCC to fund schools, libraries, rural healthcare support mechanisms, lifeline, link-up and high cost fund. Charges included in this tax type are liabilities of the carrier, but cannot be billed to the end-user.
<b>278</b>	<b>Municipal Right of Way-High Capacity Trunk</b>
	Similar to Tax Type 51 (Municipal Right of Way), but applies only to High Capacity Trunks.
<b>279</b>	<b>Education Cess</b>
	A tax levied to collect funds for education
<b>280</b>	<b>Secondary and Higher Education Cess</b>
	A tax levied to collect funds for secondary and higher education.

<b>281</b>	<b>Utility Users Tax (Video)</b>
	Similar to Tax Type 16 (Utility Users Tax) but applies only on Video services.
<b>282</b>	<b>State USF (VoIP Alternate)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>283</b>	<b>TRS (VoIP Business)</b>
	Similar to Tax Type 23 (Telecommunications Relay Service Surcharge) but applies only to VoIP services for business customers.
<b>284</b>	<b>TRS (Trunk)</b>
	Similar to Tax Type 23 (Telecommunications Relay Service Surcharge), but applies only to Trunk type services.
<b>285</b>	<b>Deaf and Disabled Fund (Wireless)</b>
	Similar to Tax Type 20 (State Deaf and Disabled Fund), but applies only to wireless transactions.
<b>286</b>	<b>Utility Users Tax-Wireless (Business)</b>
	Similar to Tax Type 16, but applies only to Wireless Business subscribers.
<b>287</b>	<b>Telecommunications Sales Tax-Prepaid</b>
	Special Sales Tax used for Telecommunications Services applied to prepaid services only.
<b>288</b>	<b>CA High Cost Fund A (VoIP Actual)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>289</b>	<b>State High Cost Fund (VoIP Actual)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>290</b>	<b>Universal Lifeline Telephone Svc Chg (VoIP Actual)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>291</b>	<b>Telecommunications Relay Svc Charge (VoIP Actual)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>292</b>	<b>CA Teleconnect Fund (VoIP Actual)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>293</b>	<b>CASF (VoIP Actual)</b>
	This tax type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.
<b>294</b>	<b>Oklahoma Sales Tax</b>
	Similar to Tax Type 1 (Sales Tax) but applied only in Oklahoma.

<b>295</b>	<b>Business and Occupation Tax (Prtg and Publishing)</b>
	Similar to Tax Type 2, (Business and Occupation Tax), but applied only to Printing and Publishing Services.
<b>296</b>	<b>Premier Resort Area Tax</b>
	Similar to Tax Type 1,(Sales Tax) , but applied only in Premier Resort Areas.
<b>297</b>	<b>911 Equalization Surcharge</b>
	A surcharge that provides funding for the emergency 911 system.
<b>298</b>	<b>Universal Service Fee</b>
	The purpose of the fund depends upon the state, however these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations.
<b>299</b>	<b>NE Universal Service</b>
	Similar to Tax Type 13, but applied only in the state of Nebraska.
<b>300</b>	<b>TAP Surcharge (Wireless)</b>
	Similar to Tax Type 237 (TAP Surcharge) but applied only to wireless services.
<b>301</b>	<b>GA Universal Access Fund</b>
	Similar to Tax Type 13, used in GA to provide funding for the cost of telecommunications in remote areas.
<b>302</b>	<b>CA High Cost Fund A (Wireless)</b>
	Similar to Tax Type 60. Used only for wireless service.
<b>303</b>	<b>CA Teleconnect Fund (Wireless)</b>
	Similar to Tax Type 21. Used only for wireless service.
<b>304</b>	<b>CASF (Wireless)</b>
	Similar to Tax Type 223. Used only for wireless service.
<b>305</b>	<b>State High Cost Fund (Wireless)</b>
	Similar to Tax Type 19. Used only for wireless service.
<b>306</b>	<b>PUC Fee (Wireless)</b>
	Similar to Tax Type 9. Used only for wireless service.
<b>307</b>	<b>Universal Lifeline Telephone Svc Charge (Wireless)</b>
	Similar to Tax Type 22. Used only for wireless service.
<b>308</b>	<b>NY TAF</b>
	Targeted Accessibility Fund of New York. Used to ensure proper funding of Lifeline, E 911, Public Interest Pay Phones and TRS.
<b>309</b>	<b>Prepaid Wireless E911 TRS Surcharge</b>
	A surcharge for E911 and TRS which is applied to Prepaid Wireless Service.

<b>310</b>	<b>TRS-Prepaid Wireless</b>
	Similar to tax type 23 (Telecommunications Relay Service Surcharge) but only applied to Prepaid Wireless services.
<b>311</b>	<b>FUSF(Multi-line)</b>
	Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon FCC Subscriber Line Charges applicable to multi-line local phone service. This tax type allows for regulatory compliance with FCC regulations in regards to multi-line accounts.
<b>312</b>	<b>ND Gross Receipts Tax</b>
	A North Dakota tax based upon the gross receipts of one or more transaction and service type combinations.
<b>313</b>	<b>NY Sales Tax</b>
	Similar to Tax Type 1 (Sales Tax) but applied only in New York.
<b>314</b>	<b>NY Local Transit Tax</b>
	Similar to Tax Type 33 (Transit Tax) but applied only in New York.
<b>315</b>	<b>NY Local District Tax</b>
	Similar to Tax Type 4 (District Tax) but applied only in New York.
<b>316</b>	<b>Sales Tax-Satellite</b>
	Similar to Tax Type 1 (Sales Tax), but applied only to Satellite Service.
<b>317</b>	<b>Sales Tax-Commercial Lease</b>
	Similar to Tax Type 1 (Sales Tax), but applied only to Commercial Leases.
<b>318</b>	<b>Food and Beverage Tax</b>
	A rate charged on the sale of food or beverages.
<b>319</b>	<b>Reserved</b>
<b>320</b>	<b>Reserved</b>
<b>321</b>	<b>Vendor Use Tax</b>
	An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.
<b>322</b>	<b>District Vendor Use Tax</b>
	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.
<b>323</b>	<b>Special Vendor Use Tax</b>
	Used to specify a tax that does not fit into a typical category.

<b>324</b>	<b>Transit Vendor Use Tax</b>
	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.
<b>325</b>	<b>Crime Control District Vendor Use Tax</b>
	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.
<b>326</b>	<b>Library District Vendor Use Tax</b>
	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.
<b>327</b>	<b>Hospital District Vendor Use Tax</b>
	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.
<b>328</b>	<b>Health Services District Vendor Use Tax</b>
	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.
<b>329</b>	<b>Emergency Services District Vendor Use Tax</b>
	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.
<b>330</b>	<b>Improvement District Vendor Use Tax</b>
	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.
<b>331</b>	<b>Development District Vendor Use Tax</b>
	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.
<b>332</b>	<b>Ambulance District Vendor Use Tax</b>
	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.
<b>333</b>	<b>Fire District Vendor Use Tax</b>
	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.
<b>334</b>	<b>Football District Vendor Use Tax</b>
	A specific district tax that supports a football program. This district can overlap county and local jurisdictions.



<b>335</b>	<b>Baseball District Vendor Use Tax</b>
	A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.
<b>336</b>	<b>Educational Vendor Use Tax</b>
	Use tax designated specifically for education and reported apart from the general use tax.
<b>337</b>	<b>School District Vendor Use Tax</b>
	Tax to fund a School District.
<b>338</b>	<b>Advanced Transit Vendor Use Tax</b>
	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.
<b>339</b>	<b>Tribal Vendor Use Tax</b>
	Use tax imposed by an Indian Tribe.
<b>340</b>	<b>Vendor Use Tax-Senior Citizen</b>
	Similar to tax type 321 (Vendor Use Tax) but only applies to Senior Citizens who meet certain age requirements.
<b>341</b>	<b>Vendor Use Tax-Manufacturing</b>
	Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>342</b>	<b>Vendor Use Tax-Motor Vehicles</b>
	Refers to a use tax rate charged on the sale of motor vehicles.
<b>343</b>	<b>Vendor Use Tax-Vending</b>
	Vendor's Use Tax that applies to the retail sale of items sold through vending machines.
<b>344</b>	<b>Vendor Use Tax-Food and Drugs</b>
	Refers to a rate charged on the sale of food, drugs or beverages.
<b>345</b>	<b>Vendor Use Tax-Food</b>
	Refers to a rate charged on the sale of food or beverages.
<b>346</b>	<b>Vendor Use Tax-Motor Fuel</b>
	Refers to a sales tax rate charged on the sale of motor fuel.
<b>347</b>	<b>Vendor Use Tax-Parking</b>
	Tax on the fee charged for the parking of motor vehicles.

<b>348</b>	<b>Vendor Use Tax-Medical Equipment</b>
	Vendor Use Tax that applies exclusively to the sale of medical equipment.
<b>349</b>	<b>Alcoholic Beverage Vendor Use Tax</b>
	Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.
<b>350</b>	<b>Vendor Use Tax-Alcohol</b>
	Refers to a tax rate charged on the sale of alcohol.
<b>351</b>	<b>Liquor Drink Vendor Use Tax</b>
	Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.
<b>352</b>	<b>Vendor Use Tax-Video</b>
	A tax charged on the provision of video services.
<b>353</b>	<b>Premier Resort Area Vendor Use Tax</b>
	Similar to Use Tax (Tax Type 49), but applied only in Premier Resort Areas.
<b>354</b>	<b>NY Transit Vendor Use Tax</b>
	Similar to Tax Type 33 (Transit Tax), but applied only in New York.
<b>355</b>	<b>NY District Vendor Use Tax</b>
	Similar to Tax Type 4 (District Tax), but applied only in New York.
<b>356</b>	<b>Vendor Use Tax-Food and Beverage</b>
	A rate charged on the sale of food or beverages.
<b>357</b>	<b>Consumer Use Tax</b>
	An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.
<b>358</b>	<b>District Consumer Use Tax</b>
	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.
<b>359</b>	<b>Special Consumer Use Tax</b>
	Used to specify a tax that does not fit into a typical category.
<b>360</b>	<b>Transit Consumer Use Tax</b>
	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.

<b>361</b>	<b>Crime Control District Consumer Use Tax</b>
	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.
<b>362</b>	<b>Library District Consumer Use Tax</b>
	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.
<b>363</b>	<b>Hospital District Consumer Use Tax</b>
	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.
<b>364</b>	<b>Health Services District Consumer Use Tax</b>
	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.
<b>365</b>	<b>Emergency Services District Consumer Use Tax</b>
	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.
<b>366</b>	<b>Improvement District Consumer Use Tax</b>
	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.
<b>367</b>	<b>Development District Consumer Use Tax</b>
	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.
<b>368</b>	<b>Ambulance District Consumer Use Tax</b>
	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.
<b>369</b>	<b>Fire District Consumer Use Tax</b>
	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.
<b>370</b>	<b>Football District Consumer Use Tax</b>
	A specific district tax that supports a football program. This district can overlap county and local jurisdictions.
<b>371</b>	<b>Baseball District Consumer Use Tax</b>
	A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.

<b>372</b>	<b>Educational Consumer Use Tax</b>
	Use tax designated specifically for education and reported apart from the general use tax.
<b>373</b>	<b>School District Consumer Use Tax</b>
	Tax to fund a School District.
<b>374</b>	<b>Advanced Transit Consumer Use Tax</b>
	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.
<b>375</b>	<b>Tribal Consumer Use Tax</b>
	Use tax imposed by an Indian Tribe.
<b>376</b>	<b>Consumer Use Tax-Senior Citizen</b>
	Similar to tax type 321 (Vendor Use Tax) but only applies to Senior Citizens who meet certain age requirements.
<b>377</b>	<b>Consumer Use Tax-Manufacturing</b>
	Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>378</b>	<b>Consumer Use Tax-Motor Vehicles</b>
	Refers to a use tax rate charged on the sale of motor vehicles.
<b>379</b>	<b>Consumer Use Tax-Vending</b>
	Consumer's Use Tax that applies to the retail sale of items sold through vending machines.
<b>380</b>	<b>Consumer Use Tax-Food and Drugs</b>
	Refers to a rate charged on the sale of food, drugs or beverages.
<b>381</b>	<b>Consumer Use Tax-Food</b>
	Refers to a rate charged on the sale of food or beverages.
<b>382</b>	<b>Consumer Use Tax-Motor Fuel</b>
	Refers to a sales tax rate charged on the sale of motor fuel.
<b>383</b>	<b>Consumer Use Tax-Parking</b>
	Tax on the fee charged for the parking of motor vehicles.
<b>384</b>	<b>Consumer Use Tax-Medical Equipment</b>
	Consumer Use Tax that applies exclusively to the sale of medical equipment.
<b>385</b>	<b>Alcoholic Beverage Consumer Use Tax</b>
	Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.

<b>386</b>	<b>Consumer Use Tax-Alcohol</b>
	Refers to a tax rate charged on the sale of alcohol.
<b>387</b>	<b>Liquor Drink Consumer Use Tax</b>
	Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.
<b>388</b>	<b>Consumer Use Tax-Video</b>
	A tax charged on the provision of video services.
<b>389</b>	<b>Premier Resort Area Consumer Use Tax</b>
	Similar to Use Tax (Tax Type 49), but applied only in Premier Resort Areas.
<b>390</b>	<b>NY Transit Consumer Use Tax</b>
	Similar to Tax Type 33 (Transit Tax), but applied only in New York.
<b>391</b>	<b>NY District Consumer Use Tax</b>
	Similar to Tax Type 4 (District Tax), but applied only in New York.
<b>392</b>	<b>Consumer Use Tax-Food and Beverage</b>
	A rate charged on the sale of food or beverages.
<b>393</b>	<b>Tasa de Control</b>
	A telecommunications regulatory fee applied in Argentina.
<b>394</b>	<b>Radio Rights Fee</b>
	A fee applied per station and per frequency to providers of Mobile Telecommunications.
<b>395</b>	<b>Business &amp; Occupation Tax-Rent and Royalty</b>
	Similar to Business & Occupation Tax (Tax Type 2) but only applied on Rents and Royalties.
<b>396</b>	<b>Business &amp; Occupation Tax-Other Services</b>
	Similar to Business & Occupation Tax (Tax Type 2) but only applied to Services.
<b>397</b>	<b>Montana Excise Tax</b>
	Similar to Excise Tax (Tax Type 5) but applied only in Montana.
<b>398</b>	<b>Rural Transportation Authority District Tax</b>
	A specific district tax that supports a Rural Transportation Authority.
<b>399</b>	<b>MHA District Tax</b>
	A specific district tax that supports a Multi-jurisdictional Housing Authority.

<b>400</b>	<b>Public Safety Improvements District Tax</b>
	A specific district tax that supports public safety improvements.
<b>401</b>	<b>Mass Transit District Tax</b>
	A specific district tax that supports Mass Transit.
<b>402</b>	<b>Metropolitan District Tax</b>
	A specific district tax that supports a Metropolitan district.
<b>403</b>	<b>RTA Consumer Use Tax</b>
	A specific district tax that supports a Rural Transportation Authority.
<b>404</b>	<b>RTA Vendor Use Tax</b>
	A specific district tax that supports a Rural Transportation Authority.
<b>405</b>	<b>MHA Consumer Use Tax</b>
	A specific district tax that supports a Multi-jurisdictional Housing Authority.
<b>406</b>	<b>MHA Vendor Use Tax</b>
	A specific district tax that supports a Multi-jurisdictional Housing Authority.
<b>407</b>	<b>Mass Transit District Consumer Use Tax</b>
	A specific district tax that supports Mass Transit.
<b>408</b>	<b>Mass Transit District Vendor Use Tax</b>
	A specific district tax that supports Mass Transit.
<b>409</b>	<b>VAT (Reduced Rate)</b>
	Similar to VAT (Tax Type 65) but applied at a reduced rate.
<b>410</b>	<b>Poison Control Fund (Wireless)</b>
	Similar to Poison Control Fund (Tax Type 25) but applied only to Wireless transactions.
<b>411</b>	<b>State Inspection and Supervision</b>
	Reserved
<b>412</b>	<b>Education Sales - Vending</b>
	Refers to an educational sales tax rate that applies to the retail sale of items sold through vending machines.
<b>413</b>	<b>Education Sales – Motor Vehicles</b>
	Refers to an educational sales tax rate charged on the sale of motor vehicles.

<b>414</b>	<b>Education Use – Motor Vehicles</b>
	Refers to an educational use tax rate charged on the sale of motor vehicles.
<b>415</b>	<b>Education Consumer Use – Motor Vehicles</b>
	Refers to an educational use tax rate charged on the sale of motor vehicles.
<b>416</b>	<b>Education Vendor Use – Motor Vehicles</b>
	Refers to an educational use tax rate charged on the sale of motor vehicles.
<b>417</b>	<b>Education Sales -- Manufacturing</b>
	Refers to an educational sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>418</b>	<b>Education Use -- Manufacturing</b>
	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>419</b>	<b>Education Consumer Use -- Manufacturing</b>
	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>420</b>	<b>Education Vendor Use -- Manufacturing</b>
	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.
<b>421</b>	<b>Rental Use Tax – Motor Vehicles</b>
	Refers to a use tax rate charged on the rental of motor vehicles.
<b>422</b>	<b>Consumer Use Rental Tax – Motor Vehicles</b>
	Refers to a use tax rate charged on the rental of motor vehicles.
<b>423</b>	<b>Vendor Use Rental Tax – Motor Vehicles</b>
	Refers to a use tax rate charged on the rental of motor vehicles.
<b>424</b>	<b>Revenue Statement</b>
	Reserved
<b>425</b>	<b>NY MCTD 186c (Wireless)</b>
	New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable wireless telephone services subject to the NY 186e excise tax on telecommunications and said services have occurred solely within the specific NY counties that comprise the NY MCTD.

<b>426</b>	<b>WY USF</b>
	The purpose of the fund depends upon the state; however, these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations. This USF tax type does not tax the FUSF.
<b>427</b>	<b>WY USF (Paging)</b>
	Tax similar to tax type 13 (State Universal Service Fund), but applies only on paging telecommunications. This USF tax type does not tax the FUSF.
<b>428</b>	<b>WY USF (Wireless)</b>
	Tax similar to tax type 13 (State Universal Service Fund), but applies only on wireless telecommunications. This USF tax type does not tax the FUSF.
<b>429</b>	<b>FCC Regulatory Fee-Toll Free</b>
	A fee paid by interstate telecommunications providers to fund the Federal Communications Commission. The current rate is the last rate published by the FCC and is based upon the number of subscribers from a prior period and is an estimate of actual liabilities.
<b>430</b>	<b>FCC Regulatory (Satellite)</b>
	A fee paid by Satellite Television Service providers to fund the Federal Communications Commission. The current rate is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.
<b>431</b>	<b>Commerce Tax</b>
	Tax on Gross Revenue for the privilege of engaging in business.
<b>432</b>	<b>Telecom Assistance Svc Fund – VoIP</b>
	Similar to Tax Type 34, but applies only to VoIP lines.
<b>433</b>	<b>Telecom Assistance Svc Fund – VoIP High Cap Trnk</b>
	Similar to Tax Type 34, but applies only to VoIP High Capacity Trunks.
<b>434</b>	<b>E-911 (VoIP-Nomadic PBX)</b>
	Similar to Tax Type 10 (E911), but applies only to VoIP Nomadic PBX Service.
<b>435</b>	<b>E-911 Service Fee (NL 911 Bureau)</b>
	Newfoundland and Labrador’s Provincial E911 Fee.
<b>436</b>	<b>Copyright Fee (Rated)</b>
	Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a percentage of revenue.



<b>437</b>	<b>Copyright Fee (Fixed)</b>
	Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a fixed amount.
<b>438</b>	<b>Utility Tax</b>
	This is a tax imposed upon utility services. In this case, the utility is telecommunications.
<b>439</b>	<b>Audio-Video Service Tax</b>
	This is a tax imposed upon service provided by a multi-channel video or audio service provider.
<b>440</b>	<b>Swachh Bharat Cess</b>
	A tax to collect funds for the Swachh Bharat (Clean India) Initiative.
<b>441</b>	<b>PIS</b>
	A social contribution tax targeted to finance unemployment insurance and allowance for low paid workers.
<b>442</b>	<b>COFINS</b>
	A contribution levied to finance social security, health and social care.
<b>443</b>	<b>ICMS</b>
	State tax for goods and services.
<b>444</b>	<b>Federal USF (Centrex)</b>
	Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon FCC Subscriber Line Charges applicable to Centrex service. This tax type allows for regulatory compliance with FCC regulations in regards to Centrex accounts.
<b>445</b>	<b>UUT (Prepaid Wireless)</b>
	Similar to Utility Users Tax (UUT) (Tax Type 16) but only applied to prepaid wireless telecommunications.
<b>446</b>	<b>Mobile Telephony Services Surcharge</b>
	Mobile Telephony Services (MTS) Surcharge on prepaid wireless telecommunications recovering California PUC expenses on wireless communications services.
<b>447</b>	<b>Access Line Tax (Prepaid Wireless)</b>
	Similar to Access Line Tax (Tax Type 267) but only applied to prepaid wireless telecommunications.
<b>448</b>	<b>San Leandro Emerg Com Sys Acc Tax (Ppd Wireless)</b>
	Similar to San Leandro Emerg Com Sys Access Tax (Tax Type 257) but only applied to prepaid wireless telecommunications.

<b>449 Rental Tax (Lower Rate)</b>	
	Similar to Rental Tax (Tax Type 188) but only applied to certain items at a reduced rate.
<b>450 CA High Cost Fund A (VoIP)</b>	
	CA state fund that provides subsidies to specific small independent telephone companies. Said fund is used to minimize any rate disparity of basic telephone service between rural and metropolitan areas. This Tax Type is for reporting VoIP revenues.
<b>451 State High Cost Fund (VoIP)</b>	
	State high cost funds are used to subsidize the cost of telecommunications users in remote locations. This Tax Type is for reporting VoIP revenues.
<b>452 CA Teleconnect Fund (VoIP)</b>	
	This fund supports California providers that offer discounts to schools, libraries, health care and community-based organizations with telecommunications services that qualify. This Tax Type is for reporting VoIP revenues.
<b>453 CASF (VoIP)</b>	
	California Advanced Services Fund was created to encourage deployment of broadband facilities for use in provisioning advanced telecommunications service in unserved or underserved areas of California. This Tax Type is for reporting VoIP revenues.
<b>454 Universal Lifeline Telephone Service Charge (VoIP)</b>	
	This California state charge funds a program that provides basic telephone service to qualifying low income families. This Tax Type is for reporting VoIP revenues.
<b>455 FUNTTEL</b>	
	A telecommunications tax levied on providers of telecommunications services to encourage the process of technological innovation.
<b>456 FUST</b>	
	Fund of Universalization of Telecommunication Services imposed to cover costs of universal telecommunications services. It is applied on the gross operating revenue resulting from the provision of telecommunication services.
<b>457 Telecommunications Use Tax</b>	
	Special use tax used for compliance reporting.
<b>458 Krishi Kalyan Cess</b>	
	A tax to generate funds for financing and promoting agricultural improvement initiatives.
<b>459 School and Library Fund Surcharge</b>	
	Required invoice presentation for the Maine Telecommunications Education Access Fund. This is a state fund used to facilitate internet access and related telecom services to qualified schools and libraries.

<b>460 State 911 Charge</b>	
	Provides funding for the state emergency 911 system.
<b>461 ITAC Assessment</b>	
	The Illinois Telecommunications Access Corporation (ITAC) Assessment assists persons that have a hearing or speech disability.
<b>462 State 911 Charge (Wireless)</b>	
	Provides funding for the state emergency 911 system but applies only on wireless telecommunications.
<b>463 E-911 (Advanced Services)</b>	
	Similar to Tax Type 10 (E-911) but applied to Advanced Services.
<b>464 VAT (Wireless)</b>	
	Similar to Tax Type 65 (VAT) but only applied only to wireless services.
<b>465 VAT (Communications)</b>	
	Similar to Tax Type 65 (VAT) but only applied to communications services.
<b>466 CA TRS</b>	
	Similar to Tax Type 23 (TRS) but only applied in California.
<b>467 CA TRS (Wireless)</b>	
	Similar to Tax Type 175 (TRS (Wireless)) but only applied in California. This tax type is assessed at the safe harbor taxing and remittance standards for wireless providers set by the FCC.
<b>468 CA PUC Fee</b>	
	Similar to Tax Type 9 (PUC Fee) but only applied in California.
<b>469 Use Tax (Rental)</b>	
	Similar to Tax Type 49 (Use Tax) but only applied only to rental services.
<b>470 Use Tax (Other)</b>	
	Similar to Tax Type 49 (Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct use tax rate applies in a specific jurisdiction or on a temporary basis.

<b>471 Consumer Use Tax (Other)</b>	
	Similar to Tax Type 357 (Consumer Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct consumer use tax rate applies in a specific jurisdiction or on a temporary basis.
<b>472 Vendor Use Tax (Other)</b>	
	Similar to Tax Type 321 (Vendor Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct vendor use tax rate applies in a specific jurisdiction or on a temporary basis.
<b>473 SC USF</b>	
	Similar to Tax Type 13 (State USF) but only applied in South Carolina.
<b>474 USF (Prepaid Wireless)</b>	
	Similar to Tax Type 13 (State USF) but only applied to prepaid wireless services.
<b>475 E-911 (Lifeline)</b>	
	Similar to Tax Type 10 (E-911) but only applied to a lifeline customer.
<b>476 Utility Tax NF</b>	
	Similar to Tax Type 438 (Utility Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
<b>477 Telecommunications Sales Tax (Wholesale)</b>	
	Special sales tax used for sales of telecommunications services made on a wholesale basis.
<b>478 E-rate Broadband Program</b>	
	E-rate Broadband Program to assist schools and public libraries to fund broadband facilities and obtain broadband connectivity.
<b>479 E-rate Broadband Program(Business Line)</b>	
	Similar to tax type 478 (E-rate Broadband Program) but only applied to a business local line.
<b>480 E-rate Broadband Program (Line)</b>	
	Similar to tax type 478 (E-rate Broadband Program) but only applied to applicable local access or local trunk line.
<b>481 E-rate Broadband Program (Wireless)</b>	
	Similar to tax type 478 (E-rate Broadband Program) but only applied to wireless telecommunications.
<b>482 IGST (Communications)</b>	
	Integrated goods and service tax based on consumption but applied only to communications services.

<b>483 CGST</b>
National goods and service tax based on consumption within the boundary of a state or territory.
<b>484 CGST (Communications)</b>
Similar to Tax Type 483 (CGST) but applied only to communications services.
<b>485 SGST</b>
State goods and service tax based on consumption within the boundary of a state or territory.
<b>486 SGST (Communications)</b>
Similar to Tax Type 485 (SGST) but applied only to communications services.
<b>487 Universal Service Fund (Other)</b>
Similar to Tax Type 13 (State Universal Service Fund) but only applied to transactions that do not fall into another existing tax type.
<b>488 IGST</b>
Integrated goods and service tax based on consumption.
<b>489 Kentucky Lifeline Surcharge</b>
Kentucky Universal Lifeline Telephone Service surcharge to provide basic telephone service to qualifying low income families. This is the required invoice presentation.
<b>490 Telecommunications Sales Tax NF</b>
Special Sales Tax used for Telecommunications Services, but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.
<b>491 Public Safety Communications Surcharge (Prepaid)</b>
A tax to fund public safety services but only applied to prepaid wireless service.
<b>492 Statutory Gross Receipts NF</b>
Similar to Tax Type 14 (Statutory Gross Receipts), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.

## 6. 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.

## 6.1 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	399	MHA District Tax	420	Education Vendor Use - Manufacturing
377	Consumer Use Tax-Manufacturing	400	Public Safety Improvements District Tax	421	Rental Use Tax - Motor Vehicles
378	Consumer Use Tax-Motor Vehicles	401	Mass Transit District Tax	422	Consumer Use Rental Tax - Motor Vehicles
379	Consumer Use Tax-Vending	402	Metropolitan District Tax	423	Vendor Use Rental Tax - Motor Vehicles
380	Consumer Use Tax-Food and Drugs	403	RTA Consumer Use Tax	449	Rental Tax (Lower Rate)
381	Consumer Use Tax-Food	404	RTA Vendor Use Tax	457	Telecommunications Use Tax
382	Consumer Use Tax-Motor Fuel	405	MHA Consumer Use Tax	469	Use Tax (Rental)
383	Consumer Use Tax-Parking	406	MHA Vendor Use Tax	470	Use Tax (Other)
384	Consumer Use Tax-Medical Equipment	407	Mass Transit District Consumer Use Tax	471	Consumer Use Tax (Other)
385	Alcoholic Beverage Consumer Use Tax	408	Mass Transit District Vendor Use Tax	472	Vendor Use Tax (Other)
386	Consumer Use Tax-Alcohol	412	Education Sales-Vending	477	Telecommunications Sales Tax (Wholesale)
387	Liquor Drink Consumer Use Tax	413	Education Sales-Motor Vehicles	482	IGST (Communications)
388	Consumer Use Tax-Video	414	Education Use-Motor Vehicles	483	CGST
389	Premier Resort Area Consumer Use Tax	415	Education Consumer Use-Motor Vehicles	484	CGST (Communications)
390	NY Transit Consumer Use Tax	416	Education Vendor Use-Motor Vehicles	485	SGST
391	NY District Consumer Use Tax	417	Education Sales-Manufacturing	486	SGST (Communications)
392	Consumer Use Tax-Food and Beverage	418	Education Use-Manufacturing	488	IGST
398	Rural Transportation Authority District Tax	419	Education Consumer Use - Manufacturing	490	Telecommunications Sales Tax NF

## 6.2 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		
82	Franchise Tax (Wireless)	224	License Tax (Cable)		

## 6.3 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	160	Statutory Gross Receipts (Business)	431	Commerce Tax
14	Statutory Gross Receipts	172	Statutory Gross Receipts (Video)	439	Audio-Video Service Tax
15	Surcharge	214	PA PURTA Surcharge	492	Statutory Gross Receipts NF
75	Statutory Gross Receipts (Wireless)	312	ND Gross Receipts Tax		

## 6.4 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)		

## 6.5 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	61	Telecommunications Education Access Fund	215	ConnectME Fund (VoIP)
13	State Universal Service Fund	62	Fed TRS Cellular	216	ConnectME Fund (Cable)
18	Fed Universal Service Fund	63	Fed TRS Paging	217	TRS (VoIP)
19	State High Cost Fund	70	National Contribution Regime (NCR)	220	RSPF Surcharge
20	State Deaf and Disabled Fund	74	Universal Service Fund (Paging)	223	CASF
21	CA Teleconnect Fund	89	TRS (Centrex)	225	Relay Missouri Surcharge
22	Universal Lifeline Telephone Service Charge	141	Missouri Universal Service Fund	232	Telecommunications Relay Surcharge (Cellular)
23	Telecom Relay Surcharge	143	Telecommunications Education Access Fund (Centrex)	234	Telecommunications Relay Surcharge (Paging)
31	Fed Telecommunications Relay Service	156	CA PSPE Surcharge	235	Telecommunications Relay Surcharge (VoIP)
34	Telecommunications Assistance Service Fund	162	FUSF (VoIP)	236	TDAP
36	TRS (Business)	163	FUSF	237	TAP Surcharge
37	Universal Service Fund (Line)	165	Universal Service Fund (VoIP)	265	Telecom Assistance Svc Fund-High Capacity Trunk
38	Universal Service Fund (Business Line)	174	TRS - Long Distance	271	WI USF
48	Universal Service Fund (Wireless)	175	Telecom Relay Surcharge (Wireless)	277	Federal Universal Service Fund (Non-Billable)
55	Fed USF Cellular	211	IN Universal Service Charge	282	State USF (VoIP Alternate)
56	Fed USF Paging	212	TRS (Paging)	283	TRS (VoIP Business)
60	CA High Cost Fund A	213	ConnectME Fund	284	TRS (Trunk)

Tax Type ID	Tax Type Name	Tax Type ID	Tax Type Name	Tax Type ID	Tax Type Name
285	Deaf and Disabled Fund (Wireless)	307	Universal Lifeline Telephone Svc Charge (Wireless)	456	FUST
288	CA High Cost Fund A (VoIP Actual)	308	NY TAF	459	School and Library Fund Surcharge
289	State High Cost Fund (VoIP Actual)	310	TRS-Prepaid Wireless	461	ITAC Assessment
290	Universal Lifeline Telephone Svc Chg (VoIP Actual)	311	FUSF (Multi-line)	466	CA TRS
291	Telecommunications Relay Svc Charge (VoIP Actual)	394	Radio Rights Fee	467	CA TRS (Wireless)
292	CA Teleconnect Fund (VoIP Actual)	426	WY USF	473	SC USF
293	CASF (VoIP Actual)	427	WY USF (Paging)	474	USF (Prepaid Wireless)
298	Universal Service Fee	428	WY USF (Wireless)	478	E-rate Broadband Program
299	NE Universal Service	432	Telecom Assistance Svc Fund - VoIP	479	E-rate Broadband Program (Business Line)
300	TAP Surcharge (Wireless)	433	Telecom Assistance Svc Fund - VoIP High Cap Trnk	480	E-rate Broadband Program (Line)
301	GA Universal Access Fund	450	CA High Cost Fund A (VoIP)	481	E-rate Broadband Program (Wireless)
302	CA High Cost Fund A (Wireless)	451	State High Cost Fund (VoIP)	487	Universal Service Fund (Other)
303	CA Teleconnect Fund (Wireless)	452	CA Teleconnect Fund (VoIP)	489	Kentucky Lifeline Surcharge
304	CASF (Wireless)	453	CASF (VoIP)		
305	State High Cost Fund (Wireless)	454	Universal Lifeline Telephone Service Charge (VoIP)		

## 6.6 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	218	Consumer Counsel Fee	430	FCC Regulatory Fee (Satellite)
169	FCC Regulatory Fee (Wireline)	226	FCC Regulatory Fee (VoIP)	444	Federal USF (Centrex)
170	FCC Regulatory Fee (Wireless)	266	CRT Levy	446	Mobile Telephony Services Surcharge
177	Regulatory Cost Charge - Local	306	PUC Fee (Wireless)	455	FUNTTTEL
178	Regulatory Cost Charge - Intrastate	393	Tasa de Control	468	CA PUC Fee
179	Regulatory Cost Charge - Cable	411	State Inspection and Supervision		
180	P.U.C. Fee - Cable	429	FCC Regulatory Fee-Toll Free		

## 6.7 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	247	Police and Fire Protection Fee	267	Access Line Tax
25	Poison Control Fund	248	San Francisco Access Line Tax	268	Access Line Tax (PBX/Trunk Line)
35	E911 (Business)	249	San Francisco Access Line Tax (PBX/Trunk Line)	269	Access Line Tax (VoIP)
39	E911 (PBX/Trunk line)	250	San Francisco Access line Tax (VoIP)	270	Access Line Tax (Wireless)
43	E911 (Residential)	251	San Francisco Access Line Tax (Wireless)	297	E911 Equalization Surcharge
44	E911 (Wireless)	252	San Francisco Access Line Tax (High Cap Trunk)	309	Prepaid Wireless E911 TRS Surcharge
92	E911 (Centrex)	253	City of San Jose Telephone Line Tax	410	Poison Control Fund (Wireless)
116	E911 Network And Database Surcharge	254	City of San Jose Telephone Line Tax-PBX/Trunk Line	434	E-911 (VoIP-Nomadic PBX)
121	E911 Operational Surcharge County Commission	255	City of San Jose Telephone Line Tax (VoIP)	435	E-911 Service Fee (NL 911 Bureau)
122	E911 Operational Surcharge Voter Approved	256	City of San Jose Telephone Line Tax (Wireless)	447	Access Line Tax (Prepaid Wireless)
125	E911 High Capacity Trunk	257	San Leandro Emerg Com Sys Access Tax	448	San Leandro Emerg Com Sys Acc Tax (Ppd Wireless)
161	E911 (VoIP)	258	San Leandro Emerg Com Sys Access Tax (PBX Trunk)	460	State 911 Charge
233	E-911 Prepaid Wireless	259	San Leandro Emerg Com Sys Access Tax (VoIP)	462	State 911 Charge (Wireless)
239	E-911 (VoIP) Alternate	260	San Leandro Emerg Com Sys Access Tax (Wireless)	463	E-911 (Advanced Services)
240	E-911 (VoIP PBX)	261	San Leandro Emerg Com Sys Access Tax-High Cap Trnk	475	E-911 (Lifeline)
244	E-911 (VoIP Business)	262	Police and Fire Protection Fee (Prepaid)	491	Public Safety Communications Surcharge (Prepaid)
245	E-911 (VoIP-Nomadic)	263	Public Safety Communications Surcharge		
246	E-911 Prepaid Wireless (Alternate)	264	E-911 Technical Charge		

## 6.8 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		

## 6.9 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		

## 6.10 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	136	Communications Service Tax (Wireless)	238	Communications Service Tax (Non-Facilities)
85	Communications Service Tax (Satellite)	166	Communications Service Tax (Cable)		

### 6.11 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

### 6.12 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)

### 6.13 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)		