



| Service Type(Includes features) | Regulatory or Jurisdictional Entity(e.g., FCC, CPUC, BOE, IRS, etc) | Name of Tax, Fee or Surcharge | Description | Current Rate Percentage | URL identifying the current rate** | Effective Date | Purpose of Tax, Fee or Surcharge | Notes and Comments | State Exempt: Yes or No |
|---|---|--|---|-------------------------|---|----------------|---|--|-------------------------|
| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connetivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages | CPUC | CA High Cost Fund A Service Charge | CA High Cost Fund A Service Charge | 0.700% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates | 12/1/2020 | To recover Verizon's contribution into The California High Cost Fund A. It provides a source of supplemental revenues to 14 small local exchange | Other, City, County and Local Jurisdictions may apply. | No |
| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 21.2.5.4.a Standalone VoIP Handset Service Packages | CPUC | CHCF-B | CA High Cost Fund B Service Charge | 0.00% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates | 1/1/2018 | To recover Verizon's contribution into The California High Cost Fund A. It provides a source of supplemental revenues to 14 small local exchange carriers (LECs) for the purpose of minimizing any rate disparity of basic telephone services between | Other, City, County and Local Jurisdictions may apply. | No |
| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages | CPUC | CA Advanced Services Fund | CA Advanced Services Fund | 1.019% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates | 12/1/2020 | To recover Verizon's contribution into The California Advanced Services Fund (CASF). The CASF provides grants to "telephone corporations" | Other, City, County and Local Jurisdictions may apply. | No |
| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages | CPUC | CA Universal Lifeline Tel Serv Surcharge | CA Universal Lifeline Tel Service Surcharge | 4.750% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates | 2/26/2019 | To recover Verizon's contribution into the California Lifeline Fund. California LifeLine provides discounted basic telephone (landline) services to eligible California households. | Other, City, County and Local Jurisdictions may apply. | No |

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| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages | CPUC | CA Teleconnect Fund | CA Teleconnect Fund | 0.780% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates | 2/26/2019 | To recover Verizon's contribution into the California Teleconnect Fund. The California Teleconnect Fund provides discounted rates for a family of telecommunications services for schools and libraries, government-owned health care providers and qualifying community based organizations. | Other, City, County and Local Jurisdictions may apply. | No |
| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages | CPUC | CA Relay Service and Common Devices Fund | Deaf & Disabled Telecommunications Program | 1.11% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/surcharge-rates | 2/2/2022 | To recover Verizon's contribution into the California Relay Service Fund. The California Relay Service (CRS) is a dual-party relay system, using third-party intervention, to connect individuals who are deaf or hearing-impaired with hearing | Other, City, County and Local Jurisdictions may apply. | No |
| 1.1.2.2.3 Carrier DS0 Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8.3 MPLS Port Access & Router 1.3.2.2.4 Standalone VoIP Handset Service Pkg 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.5.3.a ISDN PRI Configurations 17.2.4 Toll-Free Domestic Service Features 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.8.a Standalone VoIP Voice Mail Services 27.2.3.7.1.a ACD Basic Agent Package Features 27.2.4.5.a IVR Services and Features 29.2.5.a Converged VoIP Service Features | CPUC | CA PUC Tax | Surcharge to Fund California Public Utilities Commission Reimbursement Fee | 0.52% | https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees/user-fee-rates | 10/1/2020 | The purpose of this fee is to finance the Commission's annual operating budget. | Other, City, County and Local Jurisdictions may apply. | No |

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|--|---|-------------------------------|------------------------------------|-------------------------|---|----------------|--|--|-------------------------|
| 1.1.2.2.3 Carrier DSO Service and Features 1.1.2.5.3 ISDN PRI Configurations and Features 1.2.2.8 All MPLS Products 1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 1.5.2 Toll Free Domestic, International and Network Access Transport 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 15.2.5.3.a ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5.a Converged VoIP Service Features | FCC | FUSF | Federal Universal Service Fee | 32.6% | https://www.fcc.gov/general/contribution-factor-quarterly-filings-universal-service-fund-usf-management-support | 1/1/2023 | To recover Verizon's Contribution into the Federal Universal Service fund. The Federal Universal Service Fund provides subsidies to schools, libraries, rural health care clinics and hospitals; provides subsidies in high cost rural areas and subsidizes low income customers | No | |
| 1.2.2.8.3 MPLS Port Access & Router 1.2.3.3 Converged VoIP Service Feature 1.2.2.8.8 MPLS VSAT Service 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 24.2.5.2.a Internet Flat Rate with Managed Router Service 29.2.5.a Converged VoIP Service Features | CDTFA | State & Local Surcharges | California State & Local Sales Tax | 7.25% | https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm | 1/1/2018 | Purpose of the service tax, fee, surcharge or surcredit: Various. Sales tax revenues are deposited into the state's General Fund, County & City Fund, Local Revenue Funds, Local Police Funds, etc. | Other, City, County and Local Jurisdictions may apply. | No |
| 1.2.4.1 Audio Conferencing Service and Features 1.3.2.4.5 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 6.1 Hosted IVR/ACD 15.2.3.3 Carrier DS1 Services and Features 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling | FCC | Property Tax Recovery Charge | Property Tax Recovery Charge | 5.50% | https://www.verizon.com/business/service_guide/reg/m/property/tax/recovery_charge.htm | 7/1/2010 | The Purpose of the fee is to recover a portion of the property taxes Verizon pays to state and local jurisdictions. | | No |

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|---|---|----------------------------------|----------------------------------|-------------------------|---|----------------|---|--------------------|-------------------------|
| 1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 15.2.3.3 Carrier DS1 Services and Features 15.2.5.3 ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5 Converged VoIP Service Features | FCC | CCRC | Carrier Cost Recovery Charge | 2.84% | https://www.verizon.com/business/service_guide/reg/m_ccrc.htm | 12/1/2022 | This charge is being imposed to recover amounts incurred by Company for regulatory costs and for telecommunications services for the speech and hearing-impaired and local number portability. Federal Universal Service Fund (FUSF) applies. | | No |
| 1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 15.2.3.3 Carrier DS1 Services and Features 15.2.5.3 ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5 Converged VoIP Service Features | FCC | Carrier Annual Regulatory Charge | Carrier Annual Regulatory Charge | 0.75% | https://www.verizon.com/business/service_guide/reg/m_ccrc.htm | 12/1/2022 | This charge is being imposed to recover amounts incurred by Company for contributions to the FCC for the Federal Annual Regulatory Fee. Federal Universal Service Fund (FUSF) applies | | No |

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|---|---|---------------------------------|---------------------------------|-------------------------|---|----------------|--|--------------------|-------------------------|
| 1.2.2.8.7 MPLS Port, Access and Router Bundled Ethernet Off-Net Transport Speeds 1.2.2.8.8 MPLS VSAT Service 1.3.2.4 Standalone VoIP Off-Net Long Distance 1.5.2 Toll-Free Domestic, International and Network Access Transport 4.1 Sonet Ring Connectivity 4.2 Point-to-Point Sonet Connectivity 5.2.4.1 Internet Flat Rate Service 5.2.4.2 Internet Flat Rate with Managed Router Service 5.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 6.1 Hosted IVR/ACD 15.2.3.3 Carrier DS1 Services and Features 15.2.5.3 ISDN PRI Configurations 16.2.5 Audio Conferencing Services 17.2 Toll Free Domestic, International and Network Access Transport 20.2.9.2.a MPLS Port and Access Bundled Transport Speeds 20.2.9.3.a MPLS Port, Access and Layer 3 Routing Device Bundled Transport Speeds 21.2.5.4.a Standalone VoIP Handset Service Packages 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 24.2.5.1.b Internet Flat Rate Service 24.2.5.2 Internet Flat Rate with Managed Router Service 25.2.5.1 Internet Sustained Bandwidth Ethernet Transport Service 29.2.5 Converged VoIP Service Features | FCC | Administrative Expense Fee | Administrative Expense Fee | 0.38% | https://www.verizon.com/business/service_guide/reg/m_administrative_expense_fee.htm | 7/1/2015 | The Administrative Expense Fee is being imposed to recover a portion of Verizon's internal costs associated with implementing, administering, and complying with federal regulations and programs. | No | |
| 1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 16.2.2.5 Long Distance Network Access Transport 16.2.5 Audio Conferencing Services 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 29.2.5.a Converged VoIP Service Features | CDTFA | California State E911 Surcharge | California State E911 Surcharge | \$0.30 | https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm | 1/1/2020 | Surcharge provides funding for Emergency Telephone Service (911) in California | | Yes |
| 1.2.3.3 Converged VoIP Services Features 1.2.4.1 Audio Conferencing Service and Features 1.3.2 Standalone VoIP Handset Service Pkg and Off-Net Long Distance Dialing 16.2.2.5 Long Distance Network Access Transport 16.2.5 Audio Conferencing Services 21.2.6.a Standalone VoIP Service Features 21.2.7.4 Standalone International Off-Net Calling 29.2.5.a Converged VoIP Service Features | CDTFA | California State 988 Surcharge | California State 988 Surcharge | \$0.08 | https://www.cdtfa.ca.gov/taxes-and-fees/mts.htm | 1/1/2023 | Surcharge provides funding for Emergency Telephone Service (988) in California | | Yes |
| All Services | IRS | Federal Excise Tax | Federal Excise Tax | 3.00% | https://www.irs.gov/pub/irs-pdf/p510.pdf | 3/1/2018 | Federal Tax created in support of the Spanish-American War, is currently used for the support of the Federal General Fund. | | Yes |