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All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to private line, ATM and frame type services.

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter	Exempt
AK	State	USF	1.20%	Y	N	N
AK	State	PUC	1.615%	Y	N	N
AK	Local	Sales	0% to 7.0%	Y	Y	Y
AL	State	Utility Users	6.00%	Y	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	N	Y
AR	State	USF	1.500%	Y	N	N
AZ	State/Local	Sales	5.6% to 12.2%	Y	N	N
AZ	State	USF	2.856%	Y	N	N
CA	State	911 tax	0.650%	N	N	Y
CA	State	High Cost B	2.000%	Y	N	Y
CA	State	TRS (CTF)	0.130%	Y	N	Y
CA	State	USF (ULTS)	1.290%	Y	N	N
CA	State	PUC	0.110%	Y	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	Y	N	Y
CA	State	High Cost A	0.210%	Y	N	Y
CA	Local	Utility Users	0% - 10.0%	N	N	Y
CO	State	USF	1.600%	Y	N	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N	Y
CT	State/Local	Sales	6.000%	Y	Y	Y
CT	State	TRS	0.053%	Y	Y	N
DC	State	Utility Users	11.000%	N	N	N
DC	State	USF	0.413%	Y	N	N
DE	State	Excise	4.250%	Y	N	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y	Y
FL	State	Communication Serv	9.170%	Y	Y	Y
GA	State/Local	None	0.000%	N/A	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N	N
HI	State	Special Tax	2.500%	Y	N	N
HI	State	TRS	0.100%	Y	N	N
HI	State	Sales	4.160%	N	N	Y
IA	State/Local	Sales	5% - 8%	Y	N	Y
ID	State	USF	0.400%	N	N	N
IL	State	Gross Receipts	0.50%	Y	Y	N
IL	State	PUC	0.10%	Y	N	N
IL	State	USF	0.27%	Y	N	N
IL	Local	Excise	0% - 13.0%	Y	Y	Y
IN	State	Sales	6.00%	Y	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	N	Y
KS	State	USF	6.07%	Y	N	N
KY	State	Sales	6.00%	Y	Y	Y
KY	Local	Utility Gross Receipts Lice	0% - 3.0%	Y	N	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y	Y
MA	State	Sales	5.00%	Y	Y	Y
MD	State	Gross Receipts	2.00%	Y	Y	N
MD	Local	Utility Users	0% to 8.0%	Y	Y	Y
ME	State	Service Tax	5.00%	Y	N	N
ME	State	Excise	0.70%	Y	N	N



ME	State	USF	1.33%	Y	N	N
MI	State	Sales	6.00%	Y	N	Y
MI	Local	Utility Users	5.00%	Y	N	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	N	Y
MO	State	USF	0.180%	Y	N	N
MO	Local	License	0.0-10.0%	Y	N	N
MS	State/Local	Sales	7.0% - 7.25%	Y	Y	Y
MS	State	PUC	0.164%	Y	N	N
MT	State	Gross Receipts	0.060%	Y	N	N
MT	State	Excise	3.75%	Y	Y	Y
MT	State	PUC	0.22%	Y	N	N
NC	State/Local	Sales	7.00%	Y	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	N	Y
ND	State/Local	Gross Receipts	2.50%	Y	Y	N
NE	State/Local	Sales	5.5% - 7.0%	N	N	Y
NE	State	USF	5.75%	Y	N	N
NE	Local	Bus & Occupation	0% - 5.0%	Y	N	N
NH	State	Utility Users	7.00%	Y	Y	N
NJ	State	Sales	7.00%	Y	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	N	N
NM	State	Interstate Gross Receipts	4.25%	N	N	N
NM	State	TRS	0.33%	Y	N	N
NM	State	USF	3.32%	Y	N	N
NV	State	USF	0.356%	Y	N	N
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N	N
NV	Local	License	0.0 - 1.0%	Y	N	N
NY	State/Local	Sales	4.0 - 9.5%	Y	N	Y
NY	State	Excise	2.50%	Y	Y	N
NY	Local	Excise	0.00 - 2.35%	Y	N	N
NY	Local	MCTD	0% - 3.5%	Y	N	N
OH	State/Local	Sales	5.5 - 7.0%	Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	N	Y
OK	State	USF	0.40%	Y	N	N
OR	State	PUC	0.25%	Y	N	N
OR	State	USF	7.12%	Y	N	N
OR	Local	Gross Receipts	0.0 - 2.0%	Y	Y	N
OR	Local	License	0.0 - 7.0%	Y	Y	N
PA	State/Local	Sales	6.0 - 8.0%	Y	Y	Y
PA	State	Gross Receipts	5.00%	Y	Y	N
PR	State	Gross Receipts	0.25%	Y	Y	N
PR	City	Municipal Tax	0.50%	Y	Y	N
PR	State/Local	Sales	5.50 - 7.0%	Y	Y	Y
PR	TBD	Import Excise	0.00%	N/A	N/A	N/A
RI	State	Sales	7.00%	Y	Y	Y
RI	State	Gross Receipts	5.00%	Y	Y	N
SC	State	USF	3.145%	Y	Y	N
SC	Local	License	0.00 - 1.0%	Y	Y	N
SD	State/Local	Sales	4.0 - 9.0%	Y	Y	Y
TN	State	Sales	7.0 - 9.5%	Y	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y	Y
TX	State	911	1.00%	Y	N	Y

Network Universal



TX	State	Poison	0.00%	N/A	N/A	N/A
TX	State	Telecom Infrstr	1.25%	Y	Y	N
TX	State	PUC	0.167%	Y	N	N
TX	State	USF	5.00%	Y	N	Y
TX	Local	PUC	0.0 - 6.2%	Y	Y	N
TX	Local	District	0.0 - 1.0%	Y	N	Y
UT	State/Local	Sales	6.75 - 9.0%	Y	N	Y
UT	State	USF	0.50%	Y	N	N
UT	Local	License	0.0 - 4.0%	Y	N	N
VA	State	PUC	0.20%	Y	N	Y
VI	State	Excise	4.20%	N	N	N
VT	State/Local	Sales	6.0-7.0%	N	N	Y
VT	State	USF	1.25%	Y	Y	N
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	Y
WA	Local	Utility Users	0.0- 8.0%	Y	N	N
WI	State/Local	Sales	5.0 - 6.1%	Y	Y	Y
WV	--	--		NA	NA	N/A
WY	State/Local	Sales	4.0 - 6.0%	Y	N	Y
WY	State	USF	0.00%	NA	NA	N
Fed	Fed	Fed Excise	0.00%	N	N	Y
Fed	Fed	Fed USF	9.10%	Y	Y	N
Fed	Fed	FedTRS/Admin	1.00%	Y	Y	N

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All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to toll/outbound services.

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter	Exempt
AK	State	USF	1.20%	Y	N	N
AK	State	PUC	1.615%	Y	N	N
AK	Local	Sales	0% to 7.0%	Y	Y	Y
AL	State	Utility Users	6.00%	Y	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	Y	Y
AR	State	USF	1.500%	Y	N	N
AZ	State/Local	Sales	5.6% to 12.2%	Y	N	N
AZ	State	USF	2.856%	Y	N	N
CA	State	911 tax	0.650%	Y	N	Y
CA	State	High Cost B	2.000%	Y	N	Y
CA	State	TRS (CTF)	0.130%	Y	N	Y
CA	State	USF (ULTS)	1.290%	Y	N	N
CA	State	PUC	0.110%	Y	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	Y	N	Y
CA	State	High Cost A	0.210%	Y	N	Y
CA	Local	Utility Users	0% - 10.0%	Y	Y	Y
CO	State	USF	1.600%	Y	N	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N	Y
CT	State/Local	Sales	6.000%	Y	Y	Y
CT	State	TRS	0.053%	Y	Y	N
DC	State	Utility Users	11.000%	Y	Y	N
DC	State	USF	0.413%	Y	N	N
DE	State	Excise	4.250%	Y	N	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y	Y
FL	State	Communication Serv	9.170%	Y	Y	Y
GA	State/Local	None	0.000%	N/A	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N	N
HI	State	Special Tax	2.500%	Y	N	N
HI	State	TRS	0.100%	Y	N	N
HI	State	Sales	4.160%	N	Y	Y
IA	State/Local	Sales	5% - 8%	Y	N	Y
ID	State	USF	0.400%	Y	N	N
IL	State	Gross Receipts	0.50%	Y	Y	N
IL	State	PUC	0.10%	Y	N	N
IL	State	USF	0.27%	Y	N	N
IL	Local	Excise	0% - 13.0%	Y	Y	Y
IN	State	Sales	6.00%	Y	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	Y	Y
KS	State	USF	6.07%	Y	N	N
KY	State	Sales	6.00%	Y	Y	Y
KY	Local	Utility Gross Receipts Licer	0% - 3.0%	Y	N	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y	Y
MA	State	Sales	5.00%	Y	Y	Y
MD	State	Gross Receipts	2.00%	Y	Y	N
MD	Local	Utility Users	0% to 8.0%	Y	Y	Y
ME	State	Service Tax	5.00%	Y	N	N
ME	State	Excise	0.70%	Y	N	N

ME	State	USF	1.33% Y	N	N
MI	State	Sales	6.00% Y	Y	Y
MI	Local	Utility Users	5.00% Y	N	Y
MN	State/Local	Sales	6.50% - 7.0% Y	Y	Y
MO	State/Local	Sales	4.225% - 11% Y	N	Y
MO	State	USF	0.180% Y	N	N
MO	Local	License	0.0-10.0% Y	N	
MS	State/Local	Sales	7.0% - 7.25% Y	Y	Y
MS	State	PUC	0.164% Y	N	N
MT	State	Gross Receipts	0.060% Y	N	N
MT	State	Excise	3.75% Y	Y	Y
MT	State	PUC	0.22% Y	N	N
NC	State	Sales	7.00% Y	Y	Y
ND	State/Local	Sales	5.0-7.0% Y	N	Y
ND	State/Local	Gross Receipts	2.50% Y	Y	N
NE	State/Local	Sales	5.5% - 7.0% Y	N	Y
NE	State	USF	5.75% Y	N	N
NE	Local	Bus & Occupation	0% - 5.0% Y	N	N
NH	State	Utility Users	7.00% Y	Y	N
NJ	State	Sales	7.00% Y	Y	Y
NM	State/Local	Sales	5.0 - 6.88% Y	N	N
NM	State	Interstate Gross Receipts	4.25% N	Y	N
NM	State	TRS	0.33% Y	N	N
NM	State	USF	3.32% Y	N	N
NV	State	USF	0.356% Y	N	N
NV	Local	Gross Receipts	0.0 - 5.0% Y	N	N
NV	Local	License	0.0 - 1.0% Y	N	N
NY	State/Local	Sales	4.0 - 9.5% Y	N	Y
NY	State	Excise	2.50% Y	Y	N
NY	Local	Excise	0.00 - 2.35% Y	N	N
NY	Local	MCTD	0% - 3.5% Y	N	N
OH	State/Local	Sales	5.5 - 7.0% Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5% Y	N	Y
OK	State	USF	0.40% Y	N	N
OR	State	PUC	0.25% Y	N	N
OR	State	USF	7.12% Y	N	N
OR	Local	Gross Receipts	0.0 - 2.0% Y	Y	N
OR	Local	License	0.0 - 7.0% Y	Y	N
PA	State/Local	Sales	6.0 - 8.0% Y	Y	Y
PA	State	Gross Receipts	5.00% Y	Y	N
PR	State	Gross Receipts	0.25% Y	Y	N
PR	City	Municipal Tax	0.50% Y	Y	N
PR	State/Local	Sales	5.50 - 7.0% Y	Y	Y
PR	TBD	Import Excise	0.00% N/A	N/A	N/A
RI	State	Sales	7.00% Y	Y	Y
RI	State	Gross Receipts	5.00% Y	Y	N
SC	State	USF	3.145% Y	Y	N
SC	Local	License	0.00 - 1.0% Y	Y	N
SD	State/Local	Sales	4.0 - 9.0% Y	Y	Y
TN	State	Sales	7.0 - 9.5% Y	Y	Y
TX	State/Local	Sales	6.25 - 8.75% Y	Y	Y
TX	State	911	1.00% Y	N	Y



TX	State	Poison	0.00% N/A	N/A	N/A
TX	State	Telecom Infrstr	1.25% Y	Y	N
TX	State	PUC	0.167% Y	N	N
TX	State	USF	5.00% Y	N	Y
TX	Local	PUC	0.0 - 6.2% N	N	N
TX	Local	District	0.0 - 1.0% Y	N	Y
UT	State/Local	Sales	6.75 - 9.0% Y	N	Y
UT	State	USF	0.50% Y	N	N
UT	Local	License	0.0 - 4.0% Y	N	N
VA	State	PUC	0.20% Y	N	Y
VI	State	Excise	4.20% N	N	N
VT	State/Local	Sales	6.0-7.0% Y	Y	Y
VT	State	USF	1.25% Y	Y	N
WA	State/Local	Sales	6.5 - 10.9% Y	Y	Y
WA	Local	Utility Users	0.0 - 8.0% N	N	N
WI	State/Local	Sales	5.0 - 6.1% Y	Y	Y
WV	--	--	N/A	N/A	N/A
WY	State/Local	Sales	4.0 - 6.0% Y	N	Y
WY	State	USF	0.00% N/A	N/A	N/A
Fed	Fed	Fed Excise	0.00% Y	Y	Y
Fed	Fed	Fed USF	9.10% N	Y	N
Fed	Fed	FedTRS/Admin	1.00% N	Y	N

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As of 11/07/2006

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AK	State	USF	1.20%	Y	N	N
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AK	Local	Sales	0% to 7.0%	Y	Y	Y
AL	State	Utility Users	6.00%	Y	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	N	Y
AR	State	USF	1.500%	Y	N	N
AZ	State/Local	Sales	5.6% to 12.2%	Y	N	N
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CA	State	TRS (CTF)	0.130%	Y	N	Y
CA	State	USF (ULTS)	1.290%	Y	N	N
CA	State	PUC	0.110%	Y	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	Y	N	Y
CA	State	High Cost A	0.210%	Y	N	Y
CA	Local	Utility Users	0% - 10.0%	Y	Y	Y
CO	State	USF	1.600%	Y	N	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N	Y
CT	State/Local	Sales	6.000%	Y	Y	Y
CT	State	TRS	0.053%	Y	Y	N
DC	State	Utility Users	11.000%	Y	Y	N
DC	State	USF	0.413%	Y	N	N
DE	State	Excise	4.250%	Y	N	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y	Y
FL	State	Communication Serv	9.170%	Y	Y	Y
GA	State/Local	None	0.000%	N/A	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N	N
HI	State	Special Tax	2.500%	Y	N	N
HI	State	TRS	0.100%	Y	N	N
HI	State	Sales	4.160%	N	Y	Y
IA	State/Local	Sales	5% - 8%	Y	N	Y
ID	State	USF	0.400%	Y	N	N
IL	State	Gross Receipts	0.50%	Y	Y	N
IL	State	PUC	0.10%	Y	N	N
IL	State	USF	0.27%	Y	N	N
IL	Local	Excise	0% - 13.0%	Y	Y	Y
IN	State	Sales	6.00%	Y	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	N	Y
KS	State	USF	6.07%	Y	N	N
KY	State	Sales	6.00%	Y	N	Y
KY	Local	Utility Gross Receipts Licer	0% - 3.0%	Y	N	N
LA	State/Local	Sales	4.0% - 13.99%	Y	N	Y
MA	State	Sales	5.00%	Y	Y	Y
MD	State	Gross Receipts	2.00%	Y	Y	N
MD	Local	Utility Users	0% to 8.0%	Y	Y	Y
ME	State	Service Tax	5.00%	Y	N	N
ME	State	Excise	0.70%	Y	N	N

ME	State	USF	1.33%	Y	N	N
MI	State	Sales	6.00%	Y	N	Y
MI	Local	Utility Users	5.00%	Y	N	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	N	Y
MO	State	USF	0.180%	Y	N	N
MO	Local	License	0.0-10.0%	Y	N	
MS	State/Local	Sales	7.0% - 7.25%	Y	N	Y
MS	State	PUC	0.164%	Y	N	N
MT	State	Gross Receipts	0.060%	Y	N	N
MT	State	Excise	3.75%	Y	Y	Y
MT	State	PUC	0.22%	Y	N	N
NC	State	Sales	7.00%	Y	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	N	Y
ND	State/Local	Gross Receipts	2.50%	Y	Y	N
NE	State/Local	Sales	5.5% - 7.0%	Y	N	Y
NE	State	USF	5.75%	Y	N	N
NE	Local	Bus & Occupation	0% - 5.0%	N	N	N
NH	State	Utility Users	7.00%	Y	Y	N
NJ	State	Sales	7.00%	Y	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	N	N
NM	State	Interstate Gross Receipts	4.25%	N	N	N
NM	State	TRS	0.33%	Y	N	N
NM	State	USF	3.32%	Y	N	N
NV	State	USF	0.356%	Y	N	N
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N	N
NV	Local	License	0.0 - 1.0%	Y	N	N
NY	State/Local	Sales	4.0 - 9.5%	Y	N	Y
NY	State	Excise	2.50%	Y	Y	N
NY	Local	Excise	0.00 - 2.35%	Y	N	N
NY	Local	MCTD	0% - 3.5%	Y	Y	N
OH	State/Local	Sales	5.5 - 7.0%	Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	N	Y
OK	State	USF	0.40%	Y	N	N
OR	State	PUC	0.25%	Y	N	N
OR	State	USF	7.12%	Y	N	N
OR	Local	Gross Receipts	0.0 - 2.0%	Y	Y	N
OR	Local	License	0.0 - 7.0%	Y	Y	N
PA	State/Local	Sales	6.0 - 8.0%	Y	Y	Y
PA	State	Gross Receipts	5.00%	Y	Y	N
PR	State	Gross Receipts	0.25%	Y	Y	N
PR	City	Municipal Tax	0.50%	Y	Y	N
PR	State/Local	Sales	5.50 - 7.0%	Y	Y	Y
PR	TBD	Import Excise	0.00%	N/A	N/A	N/A
RI	State	Sales	7.00%	Y	Y	Y
RI	State	Gross Receipts	5.00%	Y	Y	N
SC	State	USF	3.145%	Y	Y	N
SC	Local	License	0.00 - 1.0%	Y	N	N
SD	State/Local	Sales	4.0 - 9.0%	Y	N	Y
TN	State	Sales	7.0 - 9.5%	Y	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	N	Y
TX	State	911	1.00%	Y	N	Y



TX	State	Poison	0.00%	N/A	N/A	N/A
TX	State	Telecom Infrstr	1.25%	Y	N	N
TX	State	PUC	0.167%	Y	N	N
TX	State	USF	5.00%	Y	N	Y
TX	Local	PUC	0.0 - 6.2%	N	N	N
TX	Local	District	0.0 - 1.0%	Y	N	Y
UT	State/Local	Sales	6.75 - 9.0%	Y	N	Y
UT	State	USF	0.50%	Y	N	N
UT	Local	License	0.0 - 4.0%	Y	N	N
VA	State	PUC	0.20%	Y	N	Y
VI	State	Excise	4.20%	N	N	N
VT	State/Local	Sales	6.0-7.0%	Y	Y	Y
VT	State	USF	1.25%	Y	Y	N
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	Y
WA	Local	Utility Users	0.0- 8.0%	N	N	N
WI	State/Local	Sales	5.0 - 6.1%	Y	N	Y
WV	--	--		N/A	N/A	N/A
WY	State/Local	Sales	4.0 - 6.0%	Y	N	Y
WY	State	USF	0.00%	N/A	N/A	N/A
Fed	Fed	Fed Excise	0.00%	Y	Y	Y
Fed	Fed	Fed USF	9.10%	N	Y	N
Fed	Fed	FedTRS/Admin	1.00%	N	Y	N

****Please note that taxes are not being assessed in the Virgin Islands, Puerto Rico or Guam.**

****Qwest does not assess the Canadian GST.**

**All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to internet access.**

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable	Exempt
AK	State	USF	1.20%	N	N
AK	State	PUC	1.615%	N	N
AK	Local	Sales	0% to 7.0%	N	Y
AL	State	Utility Users	6.00%	N	Y
AR	State/Local	Sales	6% - 11.5%	N	Y
AR	State	USF	1.500%	N	N
AZ	State/Local	Sales	5.6% to 12.2%	N	N
AZ	State	USF	2.856%	N	N
CA	State	911 tax	0.650%	N	Y
CA	State	High Cost B	2.000%	N	Y
CA	State	TRS (CTF)	0.130%	N	Y
CA	State	USF (ULTS)	1.290%	N	N
CA	State	PUC	0.110%	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	N	Y
CA	State	High Cost A	0.210%	N	Y
CA	Local	Utility Users	0% - 10.0%	N	Y
CO	State	USF	1.600%	N	N
CO	State/Local	Sales	2.9% - 11.4%	N	Y
CT	State/Local	Sales	6.000%	N	Y
CT	State	TRS	0.053%	N	N
DC	State	Utility Users	11.000%	N	N
DC	State	USF	0.413%	N	N
DE	State	Excise	4.250%	N	Y
FL	Local	Communication Serv	0% - 7.10%	N	Y
FL	State	Communication Serv	9.170%	N	Y
GA	State/Local	None	0.000%	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	N	N
HI	State	Special Tax	2.500%	N	N
HI	State	TRS	0.100%	N	N
HI	State	Sales	4.160%	N	Y
IA	State/Local	Sales	5% - 8%	N	Y
ID	State	USF	0.400%	N	N
IL	State	Gross Receipts	0.50%	N	N
IL	State	PUC	0.10%	N	N
IL	State	USF	0.27%	N	N
IL	Local	Excise	0% - 13.0%	N	Y
IN	State	Sales	6.00%	N	Y
KS	State/Local	Sales	5.30% - 10.5%	N	Y
KS	State	USF	6.07%	N	N
KY	State	Sales	6.00%	N	Y
KY	Local	Utility Gross Receipts Licen:	0% - 3.0%	N	N
LA	State/Local	Sales	4.0% - 13.99%	N	Y
MA	State	Sales	5.00%	N	Y
MD	State	Gross Receipts	2.00%	N	N
MD	Local	Utility Users	0% to 8.0%	N	Y
ME	State	Service Tax	5.00%	N	N
ME	State	Excise	0.70%	N	N

ME	State	USF	1.33% N	N
MI	State	Sales	6.00% N	Y
MI	Local	Utility Users	5.00% N	Y
MN	State/Local	Sales	6.50% - 7.0% N	Y
MO	State/Local	Sales	4.225% - 11% N	Y
MO	State	USF	0.180% N	N
MO	Local	License	0.0-10.0% N	
MS	State/Local	Sales	7.0% - 7.25% N	Y
MS	State	PUC	0.164% N	N
MT	State	Gross Receipts	0.060% N	N
MT	State	Excise	3.75% N	Y
MT	State	PUC	0.22% N	N
NC	State	Sales	7.00% N	Y
ND	State/Local	Sales	5.0-7.0% Y	Y
ND	State/Local	Gross Receipts	2.50% N	N
NE	State/Local	Sales	5.5% - 7.0% N	Y
NE	State	USF	5.75% N	N
NE	Local	Bus & Occupation	0% - 5.0% N	N
NH	State	Utility Users	7.00% N	N
NJ	State	Sales	7.00% N	Y
NM	State/Local	Sales	5.0 - 6.88% Y	N
NM	State	Interstate Gross Receipts	4.25% N	N
NM	State	TRS	0.33% N	N
NM	State	USF	3.32% N	N
NV	State	USF	0.356% N	N
NV	Local	Gross Receipts	0.0 - 5.0% N	N
NV	Local	License	0.0 - 1.0% N	N
NY	State/Local	Sales	4.0 - 9.5% N	Y
NY	State	Excise	2.50% N	N
NY	Local	Excise	0.00 - 2.35% N	N
NY	Local	MCTD	0% - 3.5% N	N
OH	State/Local	Sales	5.5 - 7.0% Y	Y
OK	State/Local	Sales	4.5 - 10.5% N	Y
OK	State	USF	0.40% N	N
OR	State	PUC	0.25% N	N
OR	State	USF	7.12% N	N
OR	Local	Gross Receipts	0.0 - 2.0% N	N
OR	Local	License	0.0 - 7.0% N	N
PA	State/Local	Sales	6.0 - 8.0% N	Y
PA	State	Gross Receipts	5.00% N	N
PR	State	Gross Receipts	0.25% N	N
PR	City	Municipal Tax	0.50% N	N
PR	State/Local	Sales	5.50 - 7.0% Y	Y
PR	TBD	Import Excise	0.00% N/A	N/A
RI	State	Sales	7.00% N	Y
RI	State	Gross Receipts	5.00% N	N
SC	State	USF	3.145% N	N
SC	Local	License	0.00 - 1.0% N	N
SD	State/Local	Sales	4.0 - 9.0% Y	Y
TN	State	Sales	7.0 - 9.5% N	Y
TX	State/Local	Sales	6.25 - 8.75% Y	Y
TX	State	911	1.00% N	Y



TX	State	Poison	0.00%	N/A	N/A
TX	State	Telecom Infrstr	1.25%	N	N
TX	State	PUC	0.167%	N	N
TX	State	USF	5.00%	N	Y
TX	Local	PUC	0.0 - 6.2%	N	N
TX	Local	District	0.0 - 1.0%	Y	Y
UT	State/Local	Sales	6.75 - 9.0%	N	Y
UT	State	USF	0.50%	N	N
UT	Local	License	0.0 - 4.0%	N	N
VA	State	PUC	0.20%	N	Y
VI	State	Excise	4.20%	N	N
VT	State/Local	Sales	6.0-7.0%	N	Y
VT	State	USF	1.25%	N	N
WA	State/Local	Sales	6.5 - 10.9%	N	Y
WA	Local	Utility Users	0.0 - 8.0%	N	N
WI	State/Local	Sales	5.0 - 6.1%	Y	Y
WV	--	--		N/A	N/A
WY	State/Local	Sales	4.0 - 6.0%	N	Y
WY	State	USF	0.00%	N/A	N/A
Fed	Fed	Fed Excise	0.00%	N	Y
Fed	Fed	Fed USF	9.10%	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	N

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**All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to VoIP services.**

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	DSL 36% of MRC	Access 18% of MRC	VoIP 46% of MRC	VoIP Intra Usage	VoIP Inter Usage	Exempt
AK	State	USF	1.20%	N	N	Y	Y	N	N
AK	State	PUC	1.615%	N	N	N	Y	N	N
AK	Local	Sales	0% to 7.0%	N	N	Y	Y	Y	Y
AL	State	Utility Users	6.00%	N	N	Y	Y	Y	Y
AR	State/Local	Sales	6% - 11.5%	N	N	Y	Y	Y	Y
AR	State	USF	1.500%	N	N	N	N	N	N
AZ	State/Local	Sales	5.6% to 12.2%	N	N	Y	Y	N	N
AZ	State	USF	2.856%	N	N	N	N	N	N
CA	State	911 tax	0.650%	N	N	Y	N	N	Y
CA	State	High Cost B	2.000%	N	N	N	N	N	Y
CA	State	TRS (CTF)	0.130%	N	N	N	N	N	Y
CA	State	USF (ULTS)	1.290%	N	N	N	N	N	N
CA	State	PUC	0.110%	N	N	N	N	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	N	N	N	Y	N	Y
CA	State	High Cost A	0.210%	N	N	N	N	N	Y
CA	Local	Utility Users	0% - 10.0%	N	N	Y	Y	Y	Y
CO	State	USF	1.600%	N	N	N	N	N	N
CO	State/Local	Sales	2.9% - 11.4%	N	N	Y	Y	N	Y
CT	State/Local	Sales	6.000%	N	N	Y	Y	Y	Y
CT	State	TRS	0.053%	N	N	N	N	N	N
DC	State	Utility Users	11.000%	N	N	Y	Y	Y	N
DC	State	USF	0.413%	N	N	Y	Y	N	N
DE	State	Excise	4.250%	N	N	Y	Y	N	Y
FL	Local	Communication Serv	0% - 7.10%	N	N	Y	Y	Y	Y
FL	State	Communication Serv	9.170%	N	N	Y	Y	Y	Y
GA	State/Local	None	0.000%	N/A	N/A	N/A	N/A	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	N	N	Y	Y	N	N
HI	State	Special Tax	2.500%	N	N	Y	Y	N	N
HI	State	TRS	0.100%	N	N	N	N	N	N
HI	State	Sales	4.160%	N	N	N	N	Y	Y
IA	State/Local	Sales	5% - 8%	N	N	Y	Y	N	Y
ID	State	USF	0.400%	N	N	N	N	N	N
IL	State	Gross Receipts	0.50%	N	N	Y	Y	Y	N
IL	State	PUC	0.10%	N	N	N	N	N	N
IL	State	USF	0.27%	N	N	N	N	N	N
IL	Local	Excise	0% - 13.0%	N	N	Y	Y	Y	Y

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IN	State	Sales	6.00%	N	N	Y	Y	N	Y
KS	State/Local	Sales	5.30% - 10.5%	N	N	Y	Y	Y	Y
KS	State	USF	6.07%	N	N	N	N	N	N
KY	State	Sales	6.00%	N	N	Y	Y	Y	Y
KY	Local	Utility Gross Receipts Lic	0% - 3.0%	N	N	Y	Y	N	N
LA	State/Local	Sales	4.0% - 13.99%	N	N	Y	Y	Y	Y
MA	State	Sales	5.00%	N	N	Y	Y	Y	Y
MD	State	Gross Receipts	2.00%	N	N	Y	Y	Y	N
MD	Local	Utility Users	0% to 8.0%	N	N	N	Y	Y	Y
ME	State	Service Tax	5.00%	N	N	Y	Y	N	N
ME	State	Excise	0.70%	N	N	Y	Y	N	N
ME	State	USF	1.33%	N	N	N	N	N	N
MI	State	Sales	6.00%	N	N	Y	Y	Y	Y
MI	Local	Utility Users	5.00%	N	N	Y	Y	N	Y
MN	State/Local	Sales	6.50% - 7.0%	N	N	Y	Y	Y	Y
MO	State/Local	Sales	4.225% - 11%	N	N	Y	Y	N	Y
MO	State	USF	0.180%	N	N	Y	Y	N	N
MO	Local	License	0.0-10.0%	N	N				
MS	State/Local	Sales	7.0% - 7.25%	N	N	Y	Y	Y	Y
MS	State	PUC	0.164%	N	N	N	N	N	N
MT	State	Gross Receipts	0.060%	N	N	Y	Y	N	N
MT	State	Excise	3.75%	N	N	Y	Y	Y	Y
MT	State	PUC	0.22%	N	N	N	N	N	N
NC	State/Local	Sales	7.00%	N	N	Y	Y	Y	Y
ND	State/Local	Sales	5.0-7.0%	N	Y	Y	Y	N	Y
ND	State/Local	Gross Receipts	2.50%	Y	N	Y	Y	Y	N
NE	State/Local	Sales	5.5% - 7.0%	N	N	N	Y	N	Y
NE	State	USF	5.75%	N	N	N	N	N	N
NE	Local	Bus & Occupation	0% - 5.0%	N	N	Y	Y	N	N
NH	State	Utility Users	7.00%	N	N	Y	Y	Y	N
NJ	State	Sales	7.00%	N	N	Y	Y	Y	Y
NJ	State	Line based 911	\$0.90 per VoIP seat	N	N	Y	N	N	N
NM	State	USF	3.32%	N	N	Y	N	N	N
NM	State/Local	Sales	5.0 - 6.88%	N	Y	Y	Y	N	N
NM	State	Interstate Gross Receipts	4.25%	N	N	N	N	Y	N
NM	State	TRS	0.33%	N	N	N	N	N	N
NV	State	USF	0.356%	N	N	N	N	N	N
NV	Local	Gross Receipts	0.0 - 5.0%	N	N	Y	Y	N	N
NV	Local	License	0.0 - 1.0%	N	N	Y	Y	N	N
NY	State/Local	Sales	4.0 - 9.5%	N	N	Y	Y	N	Y
NY	State	Excise	2.50%	N	N	Y	Y	Y	N
NY	Local	Excise	0.00 - 2.35%	N	N	Y	Y	N	N

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NY	Local	MCTD	0% - 3.5%	N	N	Y	Y	N	N
OH	State/Local	Sales	5.5 - 7.0%	N	Y	Y	Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	N	N	Y	Y	N	Y
OK	State	USF	0.40%	N	N	N	N	N	N
OR	State	PUC	0.25%	N	N	N	N	N	N
OR	State	USF	7.12%	N	N	N	N	N	N
OR	Local	Gross Receipts	0.0 - 2.0%	N	N	Y	Y	Y	N
OR	Local	License	0.0 - 7.0%	N	N	Y	Y	Y	N
PA	State/Local	Sales	6.0 - 8.0%	N	N	Y	Y	Y	Y
PA	State	Gross Receipts	5.00%	N	N	Y	Y	Y	N
PR	State	Gross Receipts	0.25%	N	N	N	Y	Y	N
PR	City	Municipal Tax	0.50%	N	N	Y	Y	Y	N
PR	State/Local	Sales	5.50 - 7.0%	Y	Y	Y	Y	Y	Y
PR	TBD	Import Excise	0.00%	N/A	N/A	N/A	N/A	N/A	N/A
RI	State	Sales	7.00%	N	N	Y	Y	Y	Y
RI	State	Gross Receipts	5.00%	N	N	Y	Y	Y	N
RI	State	Line based 911	\$1.00 per VoIP seat	N	N	Y	N	N	N
SC	State	USF	3.145%	N	N	N	N	N	N
SC	Local	License	0.00 - 1.0%	N	N	Y	Y	Y	N
SD	State/Local	Sales	4.0 - 9.0%	N	Y	Y	Y	Y	Y
TN	State	Sales	7.0 - 9.5%	N	N	Y	Y	Y	Y
TN	State	Line based 911	\$1.00 per VoIP seat	N	N	Y	N	N	N
TX	State/Local	Sales	6.25 - 8.75%	N	Y	N	Y	Y	Y
TX	State	911	1.00%	N	N	Y	Y	N	Y
TX	State	Poison	0.00%	N	NA	NA	NA	NA	Y
TX	State	Telecom Infrstr	1.25%	N	N	Y	Y	Y	N
TX	State	PUC	0.167%	N	N	N	Y	N	N
TX	State	USF	5.00%	N	N	Y	N	N	Y
TX	Local	PUC	0.0 - 6.2%	N	N	N	N	N	N
TX	Local	District	0.0 - 1.0%	N	Y	Y	Y	N	Y
UT	State/Local	Sales	6.75 - 9.0%	N	N	Y	Y	N	Y
UT	State	USF	0.50%	N	N	N	N	N	N
UT	Local	License	0.0 - 4.0%	N	N	Y	Y	N	N
VA	State	PUC	0.20%	N	N	Y	Y	N	Y
VI	State	Excise	4.20%	N	N	N	N	N	N
VT	State/Local	Sales	6.0-7.0%	N	N	N	Y	Y	Y
VT	State	USF	1.25%	N	N	Y	N	N	N
WA	State/Local	Sales	6.5 - 10.9%	N	N	Y	Y	Y	Y
WA	Local	Utility Users	0.0- 8.0%	N	N	Y	N	N	N
WI	State/Local	Sales	5.0 - 6.1%	N	Y	Y	Y	Y	Y
WV	--	--	N/A	N/A	N/A	N/A	N/A	N/A	N/A
WY	State/Local	Sales	4.0 - 6.0%	N	N	Y	Y	N	Y

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WY	State	USF	0.00%	N	NA	N	NA	NA	N
Fed	Fed	Fed Excise	0.00%	N	N	Y	Y	Y	Y
Fed	Fed	Fed USF	9.10%	N	N	N	N	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	N	N	N	N	N

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All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to private line, ATM and frame type services.

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Intra	Inter	Exempt
AK	State	USF	1.20%	Y	N	N
AK	State	PUC	1.615%	Y	N	N
AK	Local	Sales	0% to 7.0%	Y	Y	Y
AL	State	Utility Users	6.00%	Y	Y	Y
AR	State/Local	Sales	6% - 11.5%	Y	N	Y
AR	State	USF	1.500%	Y	N	N
AZ	State/Local	Sales	5.6% to 12.2%	Y	N	N
AZ	State	USF	2.856%	Y	N	N
CA	State	911 tax	0.650%	N	N	Y
CA	State	High Cost B	2.000%	Y	N	Y
CA	State	TRS (CTF)	0.130%	Y	N	Y
CA	State	USF (ULTS)	1.290%	Y	N	N
CA	State	PUC	0.110%	Y	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	Y	N	Y
CA	State	High Cost A	0.210%	Y	N	Y
CA	Local	Utility Users	0% - 10.0%	N	N	Y
CO	State	USF	1.600%	Y	N	N
CO	State/Local	Sales	2.9% - 11.4%	Y	N	Y
CT	State/Local	Sales	6.000%	Y	Y	Y
CT	State	TRS	0.053%	Y	Y	N
DC	State	Utility Users	11.000%	N	N	N
DC	State	USF	0.413%	Y	N	N
DE	State	Excise	4.250%	Y	N	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y	Y
FL	State	Communication Serv	9.170%	Y	Y	Y
GA	State/Local	None	0.000%	N/A	N/A	N/A
GU	N/A	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N	N
HI	State	Special Tax	2.500%	Y	N	N
HI	State	TRS	0.100%	Y	N	N
HI	State	Sales	4.160%	N	N	Y
IA	State/Local	Sales	5% - 8%	Y	N	Y
ID	State	USF	0.400%	N	N	N
IL	State	Gross Receipts	0.50%	Y	Y	N
IL	State	PUC	0.10%	Y	N	N
IL	State	USF	0.27%	Y	N	N
IL	Local	Excise	0% - 13.0%	Y	Y	Y
IN	State	Sales	6.00%	Y	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	N	Y
KS	State	USF	6.07%	Y	N	N
KY	State	Sales	6.00%	Y	Y	Y
KY	Local	Utility Gross Receipts Lice	0% - 3.0%	Y	N	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y	Y
MA	State	Sales	5.00%	Y	Y	Y
MD	State	Gross Receipts	2.00%	Y	Y	N
MD	Local	Utility Users	0% to 8.0%	Y	Y	Y
ME	State	Service Tax	5.00%	Y	N	N
ME	State	Excise	0.70%	Y	N	N



ME	State	USF	1.33%	Y	N	N
MI	State	Sales	6.00%	Y	N	Y
MI	Local	Utility Users	5.00%	Y	N	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	N	Y
MO	State	USF	0.180%	Y	N	N
MO	Local	License	0.0-10.0%	Y	N	N
MS	State/Local	Sales	7.0% - 7.25%	Y	Y	Y
MS	State	PUC	0.164%	Y	N	N
MT	State	Gross Receipts	0.060%	Y	N	N
MT	State	Excise	3.75%	Y	Y	Y
MT	State	PUC	0.22%	Y	N	N
NC	State/Local	Sales	7.00%	Y	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	N	Y
ND	State/Local	Gross Receipts	2.50%	Y	Y	N
NE	State/Local	Sales	5.5% - 7.0%	N	N	Y
NE	State	USF	5.75%	Y	N	N
NE	Local	Bus & Occupation	0% - 5.0%	Y	N	N
NH	State	Utility Users	7.00%	Y	Y	N
NJ	State	Sales	7.00%	Y	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	N	N
NM	State	Interstate Gross Receipts	4.25%	N	N	N
NM	State	TRS	0.33%	Y	N	N
NM	State	USF	3.32%	Y	N	N
NV	State	USF	0.356%	Y	N	N
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N	N
NV	Local	License	0.0 - 1.0%	Y	N	N
NY	State/Local	Sales	4.0 - 9.5%	Y	N	Y
NY	State	Excise	2.50%	Y	Y	N
NY	Local	Excise	0.00 - 2.35%	Y	N	N
NY	Local	MCTD	0% - 3.5%	Y	N	N
OH	State/Local	Sales	5.5 - 7.0%	Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	N	Y
OK	State	USF	0.40%	Y	N	N
OR	State	PUC	0.25%	Y	N	N
OR	State	USF	7.12%	Y	N	N
OR	Local	Gross Receipts	0.0 - 2.0%	Y	Y	N
OR	Local	License	0.0 - 7.0%	Y	Y	N
PA	State/Local	Sales	6.0 - 8.0%	Y	Y	Y
PA	State	Gross Receipts	5.00%	Y	Y	N
PR	State	Gross Receipts	0.25%	Y	Y	N
PR	City	Municipal Tax	0.50%	Y	Y	N
PR	State/Local	Sales	5.50 - 7.0%	Y	Y	Y
PR	TBD	Import Excise	0.00%	N/A	N/A	N/A
RI	State	Sales	7.00%	Y	Y	Y
RI	State	Gross Receipts	5.00%	Y	Y	N
SC	State	USF	3.145%	Y	Y	N
SC	Local	License	0.00 - 1.0%	Y	Y	N
SD	State/Local	Sales	4.0 - 9.0%	Y	Y	Y
TN	State	Sales	7.0 - 9.5%	Y	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y	Y
TX	State	911	1.00%	Y	N	Y

Network Universal



TX	State	Poison	0.00%	N/A	N/A	N/A
TX	State	Telecom Infrstr	1.25%	Y	Y	N
TX	State	PUC	0.167%	Y	N	N
TX	State	USF	5.00%	Y	N	Y
TX	Local	PUC	0.0 - 6.2%	Y	Y	N
TX	Local	District	0.0 - 1.0%	Y	N	Y
UT	State/Local	Sales	6.75 - 9.0%	Y	N	Y
UT	State	USF	0.50%	Y	N	N
UT	Local	License	0.0 - 4.0%	Y	N	N
VA	State	PUC	0.20%	Y	N	Y
VI	State	Excise	4.20%	N	N	N
VT	State/Local	Sales	6.0-7.0%	N	N	Y
VT	State	USF	1.25%	Y	Y	N
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	Y
WA	Local	Utility Users	0.0- 8.0%	Y	N	N
WI	State/Local	Sales	5.0 - 6.1%	Y	Y	Y
WV	--	--		N/A	N/A	N/A
WY	State/Local	Sales	4.0 - 6.0%	Y	N	Y
WY	State	USF	0.00%	N/A	N/A	N/A
Fed	Fed	Fed Excise	0.00%	N	N	Y
Fed	Fed	Fed USF	9.10%	N	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	N	N

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****Qwest does not assess the Canadian GST.**

All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as "Subscription & Admin Fees".

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Rate	Intra	Inter	Exempt
AL	State	Utility Users	6.00%	Y	Y	Y
AR	State/Local	Sales	6.0% - 11.5%	Y	Y	Y
AZ	State/Local	Sales	5.6% to 12.2%	Y	Y	N
CA	State	USF (ULTS)	1.550%	Y	Y	N
CA	State	PUC	0.110%	Y	Y	N
CO	State/Local	Sales	2.9% - 11.4%	Y	Y	Y
CT	State/Local	Sales	6.000%	Y	Y	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y	Y
FL	State	Communication Serv	9.170%	Y	Y	Y
IA	State/Local	Sales	5% - 8%	Y	Y	Y
IN	State	Sales	6.00%	Y	Y	Y
KY	State	Sales	6.00%	Y	Y	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y	Y	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y	Y
ME	State	Service Tax	5.00%	Y	Y	N
MI	State	Sales	6.00%	Y	Y	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	Y	Y
MO	Local	License	0.0-10.0%			
MS	State/Local	Sales	7.0% - 7.25%	Y	Y	Y
NC	State/Local	Sales	7.00%	Y	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	Y	Y
NE	State/Local	Sales	5.5% - 7.0%	Y	Y	Y
NH	State	Utility Users	7.00%	Y	Y	N
NJ	State	Sales	7.00%	Y	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	Y	N
NY	State/Local	Sales	4.0 - 9.5%	Y	Y	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	Y	Y
PA	State/Local	Sales	6.0 - 8.0%	Y	Y	Y
PR	State/Local	Sales	5.50 - 7.0%	Y	Y	Y
PR	City	Municipal Tax	0.50%	Y	Y	N
RI	State	Sales	7.00%	Y	Y	Y
SD	State/Local	Sales	4.0 - 9.0%	Y	Y	Y

Network Universal



TN	State	Sales	7.0 - 9.5%	Y	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y	Y
UT	State/Local	Sales	6.75 - 9.0%	Y	Y	Y
UT	State	USF	0.50%	Y	Y	N
VA	State	Gross Receipts	0.50%	Y	Y	N
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	Y
WA	Local	Utility Users	0.0 - 8.0%	Y	N	N
WY	State/Local	Sales	4.0 - 6.0%	Y	Y	Y
Fed	Fed	Fed Excise	0.00%	Y	Y	Y

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All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as Access charges.

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable	Exempt
AK	State	USF	1.20%	N	N
AK	State	PUC	1.615%	N	N
AK	Local	Sales	0% to 7.0%	N	Y
AL	State	Utility Users	6.00%	N	Y
AR	State/Local	Sales	6% - 11.5%	N	Y
AR	State	USF	1.500%	N	N
AZ	State/Local	Sales	5.6% to 12.2%	Y	N
AZ	State	USF	2.856%	N	N
CA	State	911 tax	0.650%	N	Y
CA	State	High Cost B	2.000%	N	Y
CA	State	TRS (CTF)	0.130%	N	Y
CA	State	USF (ULTS)	1.290%	N	N
CA	State	PUC	0.110%	N	N
CA	State	DEAF (Telecom & Relay)	0.050%	N	Y
CA	State	High Cost A	0.210%	N	Y
CA	Local	Utility Users	0% - 10.0%	Y	Y
CO	State	USF	1.600%	N	N
CO	State/Local	Sales	2.9% - 11.4%	N	Y
CT	State/Local	Sales	6.000%	Y	Y
CT	State	TRS	0.053%	Y	N
DC	State	Utility Users	11.000%	N	N
DC	State	USF	0.413%	N	N
DE	State	Excise	4.250%	Y	Y
FL	Local	Communication Serv	0% - 7.10%	Y	Y
FL	State	Communication Serv	9.170%	Y	Y
GA	State/Local	None	0.000%	N	Y
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y	N
HI	State	Special Tax	2.500%	Y	N
HI	State	TRS	0.100%	Y	N
HI	State	Sales	4.160%	N	Y
IA	State/Local	Sales	5% - 8%	Y	Y
ID	State	USF	0.400%	N	N

Networx Universal



IL	State	Gross Receipts	0.50%	N	N
IL	State	PUC	0.10%	Y	N
IL	State	USF	0.27%	Y	N
IL	Local	Excise	0% - 13.0%	Y	Y
IN	State	Sales	6.00%	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	Y
KS	State	USF	6.07%	N	N
KY	State	Sales	6.00%	Y	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y	N
LA	State/Local	Sales	4.0% - 13.99%	N	Y
MA	State	Sales	5.00%	Y	Y
MD	State	Gross Receipts	2.00%	Y	N
MD	Local	Utility Users	0% to 8.0%	N	Y
ME	State	Service Tax	5.00%	N	N
ME	State	Excise	0.70%	N	N
ME	State	USF	1.33%	N	N
MI	State	Sales	6.00%	Y	Y
MI	Local	Utility Users	5.00%	Y	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	Y
MO	State	USF	0.180%	Y	N
MO	Local	License	0.0-10.0%		
MS	State/Local	Sales	7.0% - 7.25%	Y	Y
MS	State	PUC	0.164%	N	N
MT	State	Gross Receipts	0.060%	N	N
MT	State	Excise	3.75%	Y	Y
MT	State	PUC	0.22%	Y	Y
NC	State	Sales	7.00%	Y	Y
ND	State/Local	Sales	5.0-7.0%	Y	N
ND	State/Local	Gross Receipts	2.50%	Y	Y
NE	State/Local	Sales	5.5% - 7.0%	N	N
NE	State	USF	5.75%	N	N
NE	Local	Bus & Occupation	0% - 5.0%	N	N
NH	State	Utility Users	7.00%	N	Y
NJ	State	Sales	7.00%	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	N
NM	State	Interstate Gross Receipts	4.25%	N	N

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NM	State	TRS	0.33%	N	N
NV	State	USF	0.356%	Y	N
NV	Local	Gross Receipts	0.0 - 5.0%	N	N
NV	Local	License	0.0 - 1.0%	N	Y
NY	State/Local	Sales	4.0 - 9.5%	Y	N
NY	State	Excise	2.50%	Y	N
NY	Local	Excise	0.00 - 2.35%	Y	N
NY	Local	MCTD	0% - 3.5%	Y	Y
OH	State/Local	Sales	5.5 - 7.0%	N	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	N
OK	State	USF	0.40%	N	N
OR	State	PUC	0.25%	Y	N
OR	State	USF	7.12%	Y	N
OR	Local	Gross Receipts	0.0 - 2.0%	N	N
OR	Local	License	0.0 - 7.0%	N	Y
PA	State/Local	Sales	6.0 - 8.0%	N	N
PA	State	Gross Receipts	5.00%	N	N/A
PR	State	USF	0.00%	N	N
PR	State	Gross Receipts	0.25%	Y	N
PR	City	Municipal Tax	0.50%	Y	N
PR	State/Local	Sales	5.50 - 7.0%	Y	Y
RI	State	Sales	7.00%	Y	N
RI	State	Gross Receipts	5.00%	Y	N
SC	State	USF	3.145%	Y	N
SC	Local	License	0.00 - 1.0%	Y	Y
SD	State/Local	Sales	4.0 - 9.0%	N	Y
TN	State	Sales	7.0 - 9.5%	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y
TX	State	911	1.00%	N	Y
TX	State	Poison	0.00%	N	N
TX	State	Telecom Infrstr	1.25%	Y	N
TX	State	PUC	0.167%	Y	Y
TX	State	USF	5.65%	Y	Y
TX	Local	PUC	0.0 - 6.2%	N	Y
TX	Local	District	0.0 - 1.0%	Y	Y
UT	State/Local	Sales	6.75 - 9.0%	Y	N
UT	State	USF	0.50%	N	N

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Network Universal



UT	Local	License	0.0 - 4.0%	N	Y
VA	State	PUC	0.20%	N	N/A
VI	State	Excise	4.20%	N	N
VT	State/Local	Sales	6.0-7.0%	N	N
VT	State	USF	1.25%	N	N
WA	State/Local	Sales	6.5 - 10.9%	N	N
WA	Local	Utility Users	0.0- 8.0%	N	Y
WI	State/Local	Sales	5.0 - 6.1%	Y	NA
WV	--	--		N/A	N/A
WY	State/Local	Sales	4.0 - 6.0%	Y	N
WY	State	USF	0.00%	N	N
Fed	Fed	Fed Excise	0.00%	Y	N
Fed	Fed	Fed USF	9.10%	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	N

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Listed below are the tax types and percentage ranges that apply to services billed as Installation and Repair.

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable	Exempt
AK	State	USF	1.20%	N	N
AK	State	PUC	1.615%	N	N
AK	Local	Sales	0% to 7.0%	N	Y
AL	State	Utility Users	6.00%	N	Y
AR	State/Local	Sales	6% - 11.5%	Y	Y
AR	State	USF	1.500%	Y	N
AZ	State/Local	Sales	5.6% to 12.2%	Y	N
AZ	State	USF	2.856%	Y	N
CA	State	911 tax	0.650%	N	Y
CA	State	High Cost B	2.000%	Y	Y
CA	State	TRS (CTF)	0.130%	Y	Y
CA	State	USF (ULTS)	1.290%	Y	N
CA	State	PUC	0.110%	Y	N
CA	State	DEAF (Telecom & Relay)	0.050%	Y	Y
CA	State	High Cost A	0.210%	Y	Y
CA	Local	Utility Users	0% - 10.0%	N	Y
CO	State	USF	1.600%	N	N
CO	State/Local	Sales	2.9% - 11.4%	N	Y
CT	State/Local	Sales	6.000%	N	Y
CT	State	TRS	0.053%	Y	N
DC	State	Utility Users	11.000%	N	N
DC	State	USF	0.413%	N	N
DE	State	Excise	4.250%	Y	Y
FL	Local	Communication Serv	0% - 7.10%	N	Y
FL	State	Communication Serv	9.170%	N	Y
GA	State/Local	None	0.000%	N	Y
GU	N/A	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	N	N
HI	State	Special Tax	2.500%	N	N
HI	State	TRS	0.100%	N	N
HI	State	Sales	4.160%	Y	Y
IA	State/Local	Sales	5% - 8%	Y	Y
ID	State	USF	0.400%	N	N
IL	State	Gross Receipts	0.50%	Y	N
IL	State	PUC	0.10%	Y	N
IL	State	USF	0.27%	N	N
IL	Local	Excise	0% - 13.0%	N	Y
IN	State	Sales	6.00%	N	Y
KS	State/Local	Sales	5.30% - 10.5%	Y	Y
KS	State	USF	6.07%	Y	N
KY	State	Sales	6.00%	N	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	N	N
LA	State/Local	Sales	4.0% - 13.99%	Y	Y
MA	State	Sales	5.00%	N	Y
MD	State	Gross Receipts	2.00%	Y	N
MD	Local	Utility Users	0% to 8.0%	N	Y
ME	State	Service Tax	5.00%	Y	N
ME	State	Excise	0.70%	N	N
ME	State	USF	1.33%	Y	N
MI	State	Sales	6.00%	N	Y
MI	Local	Utility Users	5.00%	N	Y
MN	State/Local	Sales	6.50% - 7.0%	Y	Y
MO	State/Local	Sales	4.225% - 11%	Y	Y
MO	State	USF	0.180%	N	N

MS	State/Local	Sales	7.0% - 7.25%	Y	Y
MS	State	PUC	0.164%	Y	N
MT	State	Gross Receipts	0.060%	Y	N
MT	State	Excise	3.75%	N	Y
NC	State	Sales	7.00%	N	Y
ND	State/Local	Sales	5.0-7.0%	Y	Y
ND	State/Local	Gross Receipts	2.50%	Y	N
NE	State/Local	Sales	5.5% - 7.0%	Y	Y
NE	State	USF	5.75%	Y	N
NE	Local	Bus & Occupation	0% - 5.0%	Y	N
NH	State	Utility Users	7.00%	N	N
NJ	State	Sales	7.00%	Y	Y
NM	State/Local	Sales	5.0 - 6.88%	Y	N
NM	State	Interstate Gross Receipts	4.25%	N	N
NM	State	TRS	0.33%	N	N
NM	State	USF	3.32%	N	N
NV	State	USF	0.356%	Y	N
NV	Local	Gross Receipts	0.0 - 5.0%	N	N
NV	Local	License	0.0 - 1.0%	N	N
NY	State/Local	Sales	4.0 - 9.5%	Y	Y
NY	State	Excise	2.50%	Y	N
NY	Local	Excise	0.00 - 2.35%	Y	N
NY	Local	MCTD	0% - 3.5%	Y	N
OH	State/Local	Sales	5.5 - 7.0%	N	Y
OK	State/Local	Sales	4.5 - 10.5%	Y	Y
OK	State	USF	0.40%	N	N
OR	State	PUC	0.25%	Y	N
OR	State	USF	7.12%	Y	N
OR	Local	Gross Receipts	0.0 - 2.0%	Y	N
OR	Local	License	0.0 - 7.0%	Y	N
PA	State/Local	Sales	6.0 - 8.0%	N	Y
PA	State	Gross Receipts	5.00%	N	N
PR	State	Gross Receipts	0.25%	N	N
PR	City	Municipal Tax	0.50%	N	N
PR	State/Local	Sales	5.50 - 7.0%	Y	Y
RI	State	Sales	7.00%	Y	Y
RI	State	Gross Receipts	5.00%	Y	N
SC	State	USF	3.145%	Y	N
SC	Local	License	0.00 - 1.0%	N	N
SD	State/Local	Sales	4.0 - 9.0%	N	Y
TN	State	Sales	7.0 - 9.5%	Y	Y
TX	State/Local	Sales	6.25 - 8.75%	Y	Y
TX	State	911	1.00%	N	Y
TX	State	Poison	0.00%	N	Y
TX	State	Telecom Infrstr	1.25%	Y	N
TX	State	PUC	0.167%	N	N
TX	State	USF	5.65%	Y	Y
TX	Local	PUC	0.0 - 6.2%	N	N
TX	Local	District	0.0 - 1.0%	Y	Y
UT	State/Local	Sales	6.75 - 9.0%	Y	Y
UT	State	USF	0.50%	N	N
UT	Local	License	0.0 - 4.0%	Y	N
VA	State	PUC	0.20%	Y	Y
VI	State	Excise	4.20%	N	N
VT	State/Local	Sales	6.0-7.0%	N	Y
VT	State	USF	1.25%	N	N
WA	State/Local	Sales	6.5 - 10.9%	Y	Y
WA	Local	Utility Users	0.0- 8.0%	Y	N

Networx Universal



WI	State/Local	Sales	5.0 - 6.1%	Y	Y
WV	--	--		N/A	N/A
WY	State/Local	Sales	4.0 - 6.0%	Y	Y
WY	State	USF	0.00%	N	N
Fed	Fed	Fed Excise	0.00%	N	Y
Fed	Fed	Fed USF	9.10%	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	N

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All tax and surcharge rates/applications are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to services billed as "Equipment Rental".

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Exempt	
AS	State	Customs Duty	5.00%	Y	
AK	Local	Sales	0% to 7.0%	Y	
AL	Local	Sales	1.0% to 9.0%	Y	
AR	State/Local	Sales	6.0% - 11.5%	Y	
AZ	State/Local	Sales	5.6% to 12.2%	N	**AZ sales of Tangible
CA	State/Local	Sales	6.25% to 10.0%	Y	Personal Property to
CO	State/Local	Sales	2.9% - 11.4%	Y	the Federal
CT	State/Local	Sales	6.00%	Y	Government are
DC	State	Sales	5.75%	Y	exempt at 50%
DE	State/Local	Sales	0.00%	N/A	
FL	State/Local	Sales	6.0% to 7.5%	Y	
GA	State/Local	Sales	8.00%	Y	
HI	State	Sales	4.160%	Y	
IA	State/Local	Sales	5% - 8%	Y	
ID	State/Local	Sales	5% to 5.5%	Y	
IL	State/Local	Sales	6.25% to 9.25%	Y	
IN	State	Sales	6.00%	Y	
KS	State/Local	Sales	5.30% - 10.5%	Y	
KY	State	Sales	6.00%	Y	
LA	State/Local	Sales	4.0% - 13.99%	Y	
MA	State	Sales	5.00%	Y	
MD	State	Sales	5.00%	Y	
ME	State	Sales	5.00%	Y	
MI	State	Sales	6.00%	Y	
MN	State/Local	Sales	6.50% - 7.0%	Y	
MO	State/Local	Sales	4.225% - 11%	Y	
MS	State/Local	Sales	7.0% - 7.25%	Y	
NC	State	Sales	7.00%	Y	
ND	State/Local	Sales	5.0% - 7.0%	Y	
NE	State/Local	Sales	5.5% - 7.0%	Y	
NJ	State	Sales	7.00%	Y	
NM	State/Local	Sales	5.0% - 6.88%	N	
NV	State/Local	Sales	4.25% to 10.5%	Y	
NY	State/Local	Sales	4.0% - 9.5%	Y	
OH	State/Local	Sales	5.5% - 7.0%	Y	
OK	State/Local	Sales	4.5 - 10.5%	Y	
PA	State/Local	Sales	6.0% - 8.0%	Y	
PR	State/Local	Sales	5.50 - 7.0%	Y	
PR	TBD	Import Excise Tax	0.00%	N/A	
PR	City	Municipal Tax	0.50%	Y	
RI	State	Sales	7.00%	Y	
SC	State	Sales	5.0% to 13%	Y	
SD	State/Local	Sales	4.0% - 9.0%	Y	
TN	State	Sales	7.0 - 9.5%	Y	
TX	State/Local	Sales	6.25 - 8.75%	Y	
UT	State/Local	Sales	6.75% - 9.0%	Y	
VA	State/Local	Sales	4.0% to 5.0%	Y	
VI	State	Excise	4.20%	N	

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VT	State/Local	Sales	6.0-7.0% Y
WA	State/Local	Sales	6.5 - 10.9% Y
WI	State/Local	Sales	5.0 - 6.1% Y
WV	State	Sales	4.00% Y
WY	State/Local	Sales	4.0 - 6.0% Y



All tax and surcharge rates/applications are subject to change without prior notice. Listed below are the tax types and percentage ranges that apply to services billed as "Equipment & Other Charges".

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Exempt
AZ	Local	Sales	5.6% to 12.2%	N
FL	State/Local	Sales	6.0% to 7.5%	Y
HI	State/Local	Sales	4.160%	Y
NJ	State	Sales	7.00%	Y
PR	State/Local	Sales	5.50 - 7.0%	Y

*****Please note that taxes are not being assessed in the Virgin Islands, Puerto Rico or Guam.***

*****Qwest does not assess the Canadian GST.***

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
AK	State	USF	1.20%	Y	N	
AK	State	PUC	1.615%	N	N	
AK	Local	Sales	0% to 7.0%	Y	Y	
AK	Local	911	\$0.00 to \$2.00 per month per line	Y	Y	29.35.131
AL	State	Utility Users	6.00%	Y	Y	
AL	State	TRS	0.15%	Y	Y	37-1-80.2
AL	Local	911 tax	\$0.00 to \$3.23 per month per line	Y	Y	11-98-5
AR	State/Local	Sales	6% - 11.5%	Y	Y	
AR	State	USF	1.500%	Y	N	
AR	State	DEAF	0.000%	Y	Y	23-17-119
AR	State	TRS	\$0.08 per month per access line up to 100 lines	Y	Y	25-29-103
AR	Local	911 tax	0% to 12%	Y	Y	12-10-318
AR	Local	Gross Receipts	0% to 7.32%	Y	N	26-52-301
AZ	State/Local	Sales	5.6% to 12.2%	Y	N	
AZ	State	USF	2.856%	N	N	
AZ	State	911 tax	\$0.28 per month per account	Y	N	
AZ	State	DEAF	1.100%	Y	N	
AZ	State	Special Tax (AUSF)	\$.008 per month per access line	Y	N	
AZ	Local	License	0% to 2%	Y	Y	
AZ	Local	PUC	0% to 5%	Y	N	
CA	State	911 tax	0.0076%	Y	Y	
CA	State	High Cost B	2.000%	Y	Y	
CA	State	TRS (CTF)	0.130%	Y	Y	
CA	State	USF (ULTS)	1.290%	Y	N	
CA	State	PUC	0.110%	Y	N	
CA	State	DEAF (Telecom & Relay)	0.050%	Y	Y	
CA	State	High Cost A	0.210%	Y	Y	
CA	Local	Utility Users	0% - 10.0%	Y	Y	
CA	Local	911 tax	\$0.00 to \$2.85 per month per access line	Y	Y	41020
CO	State	USF	1.600%	Y	N	
CO	State/Local	Sales	2.9% - 11.4%	Y	Y	
CO	State	DEAF	\$0.10 per month per access line	Y	N	
CO	State	LITAP	0.000%	Y	N	

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
CO	Local	B&O	0% to 3%	Y	N	
CO	Local	911 tax	0% to 1.25%	Y	Y	
CO	Local	District	0% to 1.2%	Y	Y	
CO	Local	License	0.000%	Y	N/A	
CT	State/Local	Sales	6.000%	Y	Y	
CT	State	TRS	0.053%	Y	N	
CT	State	911 tax	\$0.07 to \$0.37 per month per access line	Y	Y	28-20(a) / 16-256g
DC	State	Utility Users	11.000%	N	N	
DC	State	USF	0.413%	Y	N	
DC	State	Sales	5.750%	Y	Y	47-2005
DC	State	911 tax	0.760%	Y	N	34-1803(a)(2)
DE	State	Excise	4.250%	Y	Y	
DE	State	911 tax	0.600%	Y	Y	10103
FL	Local	Communication Serv	0% - 7.10%	Y	Y	
FL	State	Communication Serv	9.170%	Y	Y	
FL	State	TRS	0.150%	Y	Y	427.704 / 25-4.160
FL	Local	911 tax	50 per month per access line max of 25 access lines	Y	Y	365.171(13)_
GA	State/Local	Sales	4% to 7%	Y	Y	
GA	State	TRS	\$0.05 per access line per month	Y	Y	46-5-30©
GA	Local	911 tax	\$0.00 to \$1.50 per access line per month	Y	Y	46-5-134
GU	N/A	N/A	N/A	N/A	N/A	
HI	State	Gross Receipts	5.885%	Y	N	
HI	State	Special Tax	2.500%	Y	N	
HI	State	TRS	0.100%	Y	N	
HI	State	Sales	4.160%	Y	Y	
IA	State/Local	Sales	5% - 8%	Y	Y	
IA	State	TRS	\$0.03 per month	Y	N	
IA	Local	911 tax	\$0.45 to \$1.65 per month per access line	Y	Y	
ID	State	USF	0.400%	N	N	
ID	State	Special Tax (IUSF Bus)	\$0.20 per month per access line	Y	N	
ID	State	Excise (IUSF Res)	\$0.12 per month per access line	Y	N	
ID	State	Lifeline	\$0.06 per month per access line	Y	N	
ID	Local	911 tax	\$0.50 per \$1.00 per month per access line	Y	Y	



All tax and surcharge rates are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to Dial Tone
 As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
IL	State	Gross Receipts	0.50%	Y	N	
IL	State	PUC	0.10%	Y	N	
IL	State	USF	0.27%	Y	N	
IL	State	DEAF	\$0.08 per month per access line	Y	N	220 ILCS 5/13-703
IL	Local	Excise	0% - 13.0%	Y	Y	
IL	Local	911 tax	\$0.00 to \$5.90 per month per access line	Y	Y	50 ILCS 750 / 15.3
IL	Local	Utility Users	0%	Y	Y	
IN	State	Sales	6.00%	Y	Y	
IN	Local	911 tax	\$0.39 to \$2.65 per month per access line	Y	Y	36-8-16.5
KS	State/Local	Sales	5.30% - 10.5%	Y	Y	
KS	State	USF	6.07%	Y	N	
KS	Local	911 tax	\$0.50 to \$0.75 per month per line	Y	Y	12-5302
KS	Local	B&O	0.00%	Y	N	12-194
KY	State	Sales	6.00%	Y	Y	
KY	State	TRS	\$0.09 per month per access line	Y	Y	278.549
KY	State	Lifeline	\$0.08 per month per access line	Y	Y	PSC Case: 360
KY	Local	Utility Gross Receipts Licens	0% - 3.0%	Y	N	
KY	Local	911 tax	0% to 4%	Y	Y	65.76
KY	Local	Special Tax	0% to 6%	Y	Y	139.2
LA	State/Local	Sales	4.0% - 13.99%	Y	Y	
LA	State	DEAF	\$0.05 per month per access line	Y	Y	47.1061
LA	State	TRS	0.00%	Y	Y	Order U-17656
LA	Local	911 tax	0% to 5%	Y	Y	33.9106
LA	Local	Utility Users	0% to 5%	Y	Y	Bell South Info
MA	State	Sales	5.00%	Y	Y	
MA	State	911 tax	0.030%	Y	Y	18H 1/2
MD	State	Gross Receipts	2.00%	Y	N	
MD	State	911 tax	\$0.25 to \$1.00 per month per access line	Y	Y	1-310
MD	State	TRS	\$0.20 per month per access line	Y	Y	3-807
MD	Local	Utility Users	0% to 8.0%	Y	Y	
MD	Local	Trunk Lines	0% to 0.35%	Y	N	Excise tax on provider
ME	State	Service Tax	5.00%	Y	N	
ME	State	Excise	0.70%	Y	N	



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Listed below are the tax types and percentage ranges that apply to Dial Tone
 As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
ME	State	USF	1.33%	Y	N	
ME	State	911 tax	.50 per month per access line not to exceed 25 lines	Y	Y	25MRS 2927
MI	State	Sales	6.00%	Y	Y	
MI	Local	Utility Users	5.00%	Y	Y	
MI	Local	911 tax	0% to 4%	Y	Y	484.1401
MI	Local	Surcharge (related to PSAP)	0.16% to 0.60%	Y	Y	same as 911 charge
MN	State/Local	Sales	6.50% - 7.0%	Y	Y	
MN	State	911 tax	\$0.65 per month	Y	Y	
MN	State	DEAF (TAM)	\$0.03 per month	Y	Y	
MN	State	Special Tax (TAP)	\$0.05 per month per access line	Y	Y	
MN	State	911 trunk lines	\$0.65 per month	Y	Y	
MN	State	Surcharge trunk lines (TAM)	\$0.03 per month	Y	Y	
MO	State/Local	Sales	4.225% - 11%	Y	Y	
MO	State	USF	0.180%	Y	N	
MO	State	DEAF	\$0.13 per month per access line	Y	Y	209.255
MO	Local	License	0.0-10.0%	Y	N	
MO	Local	911 tax	0% to 15% of the tariff rate	Y	Y	190.305
MO	Local	License	0% to 7.5%	Y	N	
MS	State/Local	Sales	7.0% - 7.25%	Y	Y	
MS	State	PUC	0.164%	Y	N	
MS	State	TRS	\$0.07 per month per access line	Y	Y	77-3-507
MS	State	911 tax	\$0.05 per month per subscriber line	Y	Y	19-5-357
MS	Local	911 tax	\$0.00 to \$1.00 per month per line	Y	Y	19-5-313
MS	Local	911 tax - business	\$0.00 to \$2.00 per month per line	Y	Y	19-5-313
MS	Local	Utility Users	0% to 2%	Y	N	City Utility Tax 21-33-203
MT	State	Gross Receipts	0.060%	Y	N	
MT	State	Excise	3.75%	Y	Y	
MT	State	PUC	0.22%	Y	N	
MT	State	911 tax	\$0.50 per month per access line	Y	Y	10-4-201
MT	State	DEAF	\$0.10 per month per access line	Y	Y	53-19-311
NC	State/Local	Sales	7.00%	Y	Y	
NC	State	TRS	0.11%	Y	Y	62-157
NC	Local	911 tax	\$0.25 to \$1.85 per month per access line	Y	Y	62A-5



All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
ND	State/Local	Sales	5.0-7.0%	Y	Y	
ND	State/Local	Gross Receipts	2.50%	Y	N	
ND	State	DEAF	04 per month per access line not to exceed 100 lines	Y	N	
ND	Local	911 tax	0% to 1%	Y	Y	
NE	State/Local	Sales	5.5% - 7.0%	Y	Y	
NE	State	USF	5.75%	Y	N	
NE	State	TRS	\$0.05 per month per access line	Y	Y	
NE	Local	Bus & Occupation	0% - 5.0%	Y	N	
NE	Local	911 tax	0% to 1.0%	Y	Y	
NH	State	Utility Users	7.00%	Y	N	
NH	State	911 tax	th per access line not to exceed 25 lines per account	Y	Y	106-H9
NH	State	TRS	0.04%	Y	N	200-C:7
NJ	State	Sales	7.00%	Y	Y	
NJ	State	911 tax	\$0.90 per customer per in-state service address	Y	Y	52:17C-18
NM	State/Local	Sales	5.0 - 6.88%	Y	N	
NM	State	Interstate Gross Receipts	4.25%	Y	N	
NM	State	TRS	0.33%	Y	N	
NM	State	USF	3.32%	Y	N	
NM	State	911 tax	\$0.51 per month per access line	Y	Y	
NV	State	USF	0.356%	Y	N	
NV	State	DEAF	\$0.03 per month per access line	Y	Y	426.295
NV	Local	Gross Receipts	0.0 - 5.0%	Y	N	
NV	Local	License	0.0 - 1.0%	Y	N	
NV	Local	911 tax	\$0.00 to \$0.20 per month per access line	Y	Y	244A.7643
NY	State/Local	Sales	4.0 - 9.5%	Y	Y	
NY	State	Excise	2.50%	Y	N	
NY	Local	Excise	0.00 - 2.35%	Y	N	
NY	Local	MCTD	0% - 3.5%	Y	N	
NY	Local	911 tax	.00 per month per access line not to exceed 75 lines	Y	Y	303
OH	State/Local	Sales	5.5 - 7.0%	Y	Y	
OH	Local	911 tax	\$0.00 to \$0.50 per month per access line	Y	Y	4931.52
OK	State/Local	Sales	4.5 - 10.5%	Y	Y	
OK	State	USF	0.40%	Y	N	

All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
OK	State	DEAF	\$0.06 per month per access line	Y	Y	2418
OK	Local	911 tax	0% to 15%	Y	Y	2814
OK	Local	License	0% to 2%	Y	N	
OR	State	PUC	0.25%	Y	N	
OR	State	USF	7.12%	Y	N	
OR	Local	Gross Receipts	0.0 - 2.0%	Y	N	
OR	Local	License	0.0 - 7.0%	Y	N	
OR	State	911 tax	\$0.75 per month per access line	Y	Y	
OR	State	DEAF	\$0.08 per month per access line	Y	Y	
PA	State/Local	Sales	6.0 - 8.0%	Y	Y	
PA	State	Gross Receipts	5.00%	Y	N	
PA	State	TRS	\$0.09 per month per access line	Y	Y	PA Bulletin from web
PA	Local	911 tax	\$1.00 to \$1.50 per access line per month	Y	Y	7017
PR	State	Gross Receipts	0.25%	Y	N	
PR	City	Municipal Tax	0.50%	Y	N	
PR	State/Local	Sales	5.50 - 7.0%	N	Y	
PR	TBD	Import Excise	0.00%	N/A	N/A	
PR	Local	911 tax	0.5% to 1%	Y	Y	
RI	State	Sales	7.00%	Y	Y	
RI	State	Gross Receipts	5.00%	Y	N	
RI	State	911 tax	\$1.00 per month per line	Y	Y	39-21.1-14
RI	State	TRS	\$0.09 per month per trunk	Y	Y	39-1-42
RI	State	Surcharge (TEAF)	Up to \$0.35 per month per line	Y	Y	39-1-61
SC	State	USF	3.145%	Y	N	
SC	Local	License	0.00 - 1.0%	Y	N	
SC	State/Local	Sales	5% to 7%	Y	Y	12-36-2120(2)
SC	State	TRS	\$0.15 per month per access line	Y	Y	58-9-2530
SD	State/Local	Sales	4.0 - 9.0%	Y	Y	
SD	State	TRS	\$0.15 per month per access line	Y	Y	
SD	Local	911 tax	\$0.00 to \$0.75 per month per access line	Y	Y	
TN	State	Sales	7.0 - 9.5%	Y	Y	
TN	Local	911 tax	\$0.00 to \$3.00 per month per access line	Y	Y	7-86-108
TX	State/Local	Sales	6.25 - 8.75%	Y	Y	

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Listed below are the tax types and percentage ranges that apply to Dial Tone
 As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt	
TX	State/Local	911	1% to 7%	Y	Y	
TX	State	Poison	0.00%	Y	Y	
TX	State	Telecom Infrstr	1.25%	Y	N	
TX	State	PUC	0.167%	Y	N	
TX	State	USF	5.00%	Y	Y	
TX	Local	PUC	0.0 - 6.2%	Y	N	
TX	Local	District	0.0 - 1.0%	Y	Y	
TX	Local	Special tax (House Bill 1777)	\$0.11 to \$4.35 per month per line	Y	N	ROW fees (PUC info)
UT	State/Local	Sales	6.75 - 9.0%	Y	Y	
UT	State	USF	0.50%	Y	N	
UT	State	DEAF	\$0.10 per month per access line	Y	Y	
UT	State	Poison Control	\$0.07 per month per access line	Y	Y	
UT	State	911 tax	\$0.13 per month per access line	Y	Y	
UT	Local	License	0.0 - 4.0%	Y	N	
VA	State	PUC	0.20%	Y	Y	
VA	State	TRS	\$0.16 per month per access line	Y	Y	Now part of Sales
VA	Local	Utility Users	0% to 25% on first \$X of revenue per month	Y	Y	Now part of Sales
VA	Local	911 tax	\$0.00 to \$3.00 per month per access line	Y	Y	Now part of Sales
VI	State	Excise	4.20%	N	N	
VT	State/Local	Sales	6.0-7.0%		Y	
VT	State	USF	1.25%		N	
WA	State/Local	Sales	6.5 - 10.9%	Y	Y	
WA	State/Local	911 tax	\$0.20 to \$0.70 per month per access line	Y	Y	
WA	State	TRS	\$0.09 per month per access line	Y	Y	
WA	State	Lifeline	\$0.14 per month per access line	Y	Y	
WA	Local	Utility Users	0.0- 8.0%	Y	N	
WI	State/Local	Sales	5.0 - 6.1%	Y	Y	
WI	State/Local	911 tax	\$0.07 to \$0.70 per month per access line	Y	Y	146.70(3m)(f)
WV	--	--				
WY	State/Local	Sales	4.0 - 6.0%	Y	Y	
WY	State	USF	0.00%	Y	N	
WY	State	DEAF	\$0.06 per month per access line up to 100 lines	Y	N	
WY	Local	911 tax	\$0.50 to \$0.75 per month per line	Y	Y	



All tax and surcharge rates are subject to change without prior notice.

Listed below are the tax types and percentage ranges that apply to Dial Tone

As of 11/07/2006

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable ?	Exempt
Fed	Fed	Fed Excise	0.00%		Y
Fed	Fed	Fed USF	9.10%	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	N