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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 02/15/2007

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	0.2794%	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	0.00045%	Y	Y	N
DC	State	Utility Users	11.000%	N	N	N
DC	State	USF	0.000%	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	Y
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 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

Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



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	6.75%	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	3.00%	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	6.60% TBD	TBD	TBD	TBD
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 Enterprise Proposal
for Internet Protocol (IP)-Based Services



TX	State	Poison	0.00%	NA	NA	Y
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
VA	State	Sales	5.00%	Y	Y	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	
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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Listed below are the tax types and percentage ranges that apply to toll/outbound services.

As of 02/15/2007

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	0.2794%	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	0.00045%	Y	Y	N
DC	State	Utility Users	11.000%	Y	Y	N
DC	State	USF	0.000%	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	Y
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

Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



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	6.75% 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	3.00% 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	6.60% TBD	TBD	TBD
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 Enterprise Proposal
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TX	State	Poison	0.00%	NA	NA	Y
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
VA	State	Sales	5.00%	Y	Y	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	--	--		NA	NA	NA
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%	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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Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



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MS	State/Local	Sales	7.0% - 7.25% Y	N	Y
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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
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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	6.60% TBD	TBD	TBD
RI	State	Sales	7.00% Y	Y	Y
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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

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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
VA	State	Sales	5.00%	Y	Y	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	--	--		NA	NA	NA
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%	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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**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 02/15/2007

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	0.2794%	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	0.00045%	N	N
DC	State	Utility Users	11.000%	N	N
DC	State	USF	0.000%	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	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%	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

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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	6.75% 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	3.00% 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	6.60% TBD	TBD
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

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TX	State	Poison	0.00%	NA	Y
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
VA	State	Sales	5.00%	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	--	--		NA	NA
WY	State/Local	Sales	4.0 - 6.0%	N	Y
WY	State	USF	0.00%	NA	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 are subject to change without prior notice.
Listed below are the tax types and percentage ranges that apply to VoIP services.
As of 02/15/2007

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Loop 36% of MRC	Access 18% of MRC
AK	State	USF	1.20% N	N	N
AK	State	PUC	1.615% N	N	N
AK	Local	Sales	0% to 7.0% N	N	N
AL	State	Utility Users	6.00% N	N	N
AR	State/Local	Sales	6% - 11.5% N	N	N
AR	State	USF	1.500% N	N	N
AZ	State/Local	Sales	5.6% to 12.2% N	N	N
AZ	State	USF	0.2794% N	N	N
CA	State	911 tax	0.650% N	N	N
CA	State	High Cost B	2.000% N	N	N
CA	State	TRS (CTF)	0.130% N	N	N
CA	State	USF (ULTS)	1.290% N	N	N
CA	State	PUC	0.110% N	N	N
CA	State	DEAF (Telecom & Relay)	0.050% N	N	N
CA	State	High Cost A	0.210% N	N	N
CA	Local	Utility Users	0% - 10.0% N	N	N
CO	State	USF	1.600% N	N	N
CO	State/Local	Sales	2.9% - 11.4% N	N	N
CT	State/Local	Sales	6.000% N	N	N
CT	State	TRS	0.00045% N	N	N
DC	State	Utility Users	11.000% N	N	N
DC	State	USF	0.000% N	N	N
DE	State	Excise	4.250% N	N	N
FL	Local	Communication Serv	0% - 7.10% N	N	N
FL	State	Communication Serv	9.170% N	N	N
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% N	N	N
HI	State	Special Tax	2.500% N	N	N
HI	State	TRS	0.100% N	N	N
HI	State	Sales	4.160% N	N	N
IA	State/Local	Sales	5% - 8% N	N	N
ID	State	USF	0.400% N	N	N
IL	State	Gross Receipts	0.50% N	N	N
IL	State	PUC	0.10% N	N	N
IL	State	USF	0.27% N	N	N
IL	Local	Excise	0% - 13.0% N	N	N
IN	State	Sales	6.00% N	N	N
KS	State/Local	Sales	5.30% - 10.5% N	N	N
KS	State	USF	6.07% N	N	N
KY	State	Sales	6.00% N	N	N
KY	Local	Utility Gross Receipts Li	0% - 3.0% N	N	N
LA	State/Local	Sales	4.0% - 13.99% N	N	N
MA	State	Sales	5.00% N	N	N
MD	State	Gross Receipts	2.00% N	N	N
MD	Local	Utility Users	0% to 8.0% N	N	N
ME	State	Service Tax	5.00% N	N	N

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ME	State	Excise	0.70% N	N
ME	State	USF	1.33% N	N
MI	State	Sales	6.00% N	N
MI	Local	Utility Users	5.00% N	N
MN	State/Local	Sales	6.50% - 7.0% N	N
MO	State/Local	Sales	4.225% - 11% N	N
MO	State	USF	0.180% N	N
MO	Local	License	0.0-10.0% N	
MS	State/Local	Sales	7.0% - 7.25% N	N
MS	State	PUC	0.164% N	N
MT	State	Gross Receipts	0.060% N	N
MT	State	Excise	3.75% N	N
MT	State	PUC	0.22% N	N
NC	State/Local	Sales	6.75% N	N
ND	State/Local	Sales	5.0-7.0% N	Y
ND	State/Local	Gross Receipts	2.50% Y	N
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	N
NJ	State	Sales	7.00% N	N
NJ	State	Line based 911	\$0.90 per VoIP seat N	N
NM	State	USF	3.32% N	N
NM	State/Local	Sales	5.0 - 6.88% N	Y
NM	State	Interstate Gross Receipts	4.25% N	N
NM	State	TRS	0.33% N	N
NV	State	USF	3.00% 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	N
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% N	Y
OK	State/Local	Sales	4.5 - 10.5% N	N
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	N
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	6.60% TBD	TBD
RI	State	Sales	7.00% N	N
RI	State	Gross Receipts	5.00% N	N
RI	State	Line based 911	\$1.00 per VoIP seat 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% N	Y

Network Enterprise Proposal
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TN	State	Sales	7.0 - 9.5%	N	N
TN	State	Line based 911	\$1.00 per VoIP seat	N	N
TX	State/Local	Sales	6.25 - 8.75%	N	Y
TX	State	911	1.00%	N	N
TX	State	Poison	0.00%	N	NA
TX	State	Telecom Infrstr	1.25%	N	N
TX	State	PUC	0.167%	N	N
TX	State	USF	5.00%	N	N
TX	Local	PUC	0.0 - 6.2%	N	N
TX	Local	District	0.0 - 1.0%	N	Y
UT	State/Local	Sales	6.75 - 9.0%	N	N
UT	State	USF	0.50%	N	N
UT	Local	License	0.0 - 4.0%	N	N
VA	State	PUC	0.20%	N	N
VA	State	Sales	5.00%	Y	N
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	N
WI	State/Local	Sales	5.0 - 6.1%	N	Y
WV	--	--		NA	NA
WY	State/Local	Sales	4.0 - 6.0%	N	N
WY	State	USF	0.00%	N	NA
Fed	Fed	Fed Excise	0.00%	N	N
Fed	Fed	Fed USF	9.10%	Y	N
Fed	Fed	FedTRS/Admin	1.00%	Y	N

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Network Enterprise Proposal
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VoIP	VoIP	Total VoIP Usage		Exempt
		29.85% of MRC	6.15% of MRC	
Y	Y	Y	N	N
N	N	Y	N	N
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
N	N	N	N	N
Y	Y	Y	N	N
N	N	N	N	N
Y	Y	N	N	Y
N	N	N	N	Y
N	N	N	N	Y
N	N	N	N	N
N	N	N	N	N
N	N	Y	N	Y
N	N	N	N	Y
Y	Y	Y	Y	Y
N	N	N	N	N
Y	Y	Y	N	Y
Y	Y	Y	Y	Y
N	N	N	N	N
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
N/A	N/A	N/A	N/A	Y
N/A	N/A	N/A	N/A	N/A
Y	Y	Y	N	N
Y	Y	Y	N	N
N	N	N	N	N
N	N	N	Y	Y
Y	Y	Y	N	Y
N	N	N	N	N
Y	Y	Y	Y	N
N	N	N	N	N
N	N	N	N	N
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
N	N	N	N	N
Y	Y	Y	Y	Y
Y	Y	Y	N	N
Y	Y	Y	Y	Y
Y	Y	Y	Y	Y
Y	Y	Y	Y	N
N	N	Y	Y	Y
Y	Y	Y	N	N

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for Internet Protocol (IP)-Based Services



Y	Y	Y	N	N
N	N	N	N	N
Y	Y	Y	Y	Y
Y	Y	Y	N	Y
Y	Y	Y	Y	Y
Y	Y	Y	N	Y
Y	Y	Y	N	N
Y	Y	Y	Y	Y
N	N	N	N	N
Y	Y	Y	N	N
Y	Y	Y	Y	Y
N	N	N	N	N
Y	Y	Y	Y	Y
Y	Y	Y	N	N
N	N	N	N	Y
N	N	N	N	N
N	N	N	N	N
Y	Y	Y	N	N
Y	Y	Y	Y	N
Y	Y	Y	N	N
Y	Y	Y	N	N
Y	Y	Y	N	N
Y	Y	Y	N	N
Y	Y	Y	Y	Y
Y	Y	Y	N	Y
N	N	N	N	N
N	N	N	N	N
N	N	N	N	N
Y	Y	Y	Y	N
Y	Y	Y	Y	N
Y	Y	Y	Y	N
Y	Y	Y	Y	N
Y	Y	Y	Y	N
N	N	Y	Y	N
Y	Y	Y	Y	N
Y	Y	Y	Y	Y
TBD	TBD	TBD	TBD	TBD
Y	Y	Y	Y	Y
Y	Y	Y	Y	N
Y	Y	N	N	N
N	N	N	N	N
Y	Y	Y	Y	N
Y	Y	Y	Y	N

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Y	Y	Y	Y	Y
Y	Y	N	N	N
N	N	Y	Y	Y
Y	Y	Y	N	Y
NA	NA	NA	NA	Y
Y	Y	Y	Y	N
N	N	Y	N	N
Y	Y	N	N	Y
N	N	N	N	N
Y	Y	Y	N	Y
Y	Y	Y	N	Y
N	N	N	N	N
Y	Y	Y	N	N
Y	Y	Y	N	Y
Y	Y	Y	Y	Y
N	N	N	N	N
N	N	Y	Y	Y
Y	Y	N	N	N
Y	Y	Y	Y	Y
Y	Y	N	N	N
Y	Y	Y	Y	Y
NA	NA	NA	NA	NA
Y	Y	Y	N	Y
N	N	NA	NA	N
Y	Y	Y	Y	Y
Y	N	N	Y	N
Y	N	N	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 private line, ATM and frame type services.

As of 02/15/2007

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	0.2794%	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	0.00045%	Y	Y	N
DC	State	Utility Users	11.000%	N	N	N
DC	State	USF	0.000%	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	Y
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

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for Internet Protocol (IP)-Based Services



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	6.75%	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	3.00%	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	6.60%	TBD	TBD	TBD
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 Enterprise Proposal
for Internet Protocol (IP)-Based Services



TX	State	Poison	0.00%	NA	NA	Y
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
VA	State	Sales	5.00%	Y	Y	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	
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%	N	N	N
Fed	Fed	FedTRS/Admin	1.00%	N	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 "Subscription & Admin F

As of 02/15/2007

Jurisdiction	Authority Level	Tax Type Desc.	√/Surcharge 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 Se	0% - 7.10%	Y	Y	Y
FL	State	Communication Se	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 Rec	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	6.75%	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
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
VA	State	Sales	5.00%	N	N	Y
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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*Network Enterprise Proposal
for Internet Protocol (IP)-Based Services*



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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 02/15/2007

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable
AK	State	USF	1.20%	N
AK	State	PUC	1.615%	N
AK	Local	Sales	0% to 7.0%	N
AL	State	Utility Users	6.00%	N
AR	State/Local	Sales	6% - 11.5%	N
AR	State	USF	1.500%	N
AZ	State/Local	Sales	5.6% to 12.2%	Y
AZ	State	USF	0.2794%	N
CA	State	911 tax	0.650%	N
CA	State	High Cost B	2.000%	N
CA	State	TRS (CTF)	0.130%	N
CA	State	USF (ULTS)	1.290%	N
CA	State	PUC	0.110%	N
CA	State	DEAF (Telecom & Relay)	0.050%	N
CA	State	High Cost A	0.210%	N
CA	Local	Utility Users	0% - 10.0%	Y
CO	State	USF	1.600%	N
CO	State/Local	Sales	2.9% - 11.4%	N
CT	State/Local	Sales	6.000%	Y
CT	State	TRS	0.00045%	Y
DC	State	Utility Users	11.000%	N
DC	State	USF	0.000%	N
DE	State	Excise	4.250%	Y
FL	Local	Communication Serv	0% - 7.10%	Y
FL	State	Communication Serv	9.170%	Y
GA	State/Local	None	0.000%	N
GU	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	Y
HI	State	Special Tax	2.500%	Y
HI	State	TRS	0.100%	Y
HI	State	Sales	4.160%	N
IA	State/Local	Sales	5% - 8%	Y
ID	State	USF	0.400%	N
IL	State	Gross Receipts	0.50%	N
IL	State	PUC	0.10%	Y
IL	State	USF	0.27%	Y
IL	Local	Excise	0% - 13.0%	Y
IN	State	Sales	6.00%	N
KS	State/Local	Sales	5.30% - 10.5%	Y
KS	State	USF	6.07%	N
KY	State	Sales	6.00%	Y
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	Y
LA	State/Local	Sales	4.0% - 13.99%	N
MA	State	Sales	5.00%	Y
MD	State	Gross Receipts	2.00%	Y
MD	Local	Utility Users	0% to 8.0%	N
ME	State	Service Tax	5.00%	N
ME	State	Excise	0.70%	N

Network Enterprise Proposal
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ME	State	USF	1.33% N
MI	State	Sales	6.00% Y
MI	Local	Utility Users	5.00% Y
MN	State/Local	Sales	6.50% - 7.0% Y
MO	State/Local	Sales	4.225% - 11% Y
MO	State	USF	0.180% Y
MO	Local	License	0.0-10.0%
MS	State/Local	Sales	7.0% - 7.25% Y
MS	State	PUC	0.164% N
MT	State	Gross Receipts	0.060% N
MT	State	Excise	3.75% Y
MT	State	PUC	0.22% Y
NC	State	Sales	6.75% Y
ND	State/Local	Sales	5.0-7.0% Y
ND	State/Local	Gross Receipts	2.50% Y
NE	State/Local	Sales	5.5% - 7.0% N
NE	State	USF	5.75% N
NE	Local	Bus & Occupation	0% - 5.0% N
NH	State	Utility Users	7.00% N
NJ	State	Sales	7.00% Y
NM	State/Local	Sales	5.0 - 6.88% Y
NM	State	Interstate Gross Receipts	4.25% N
NM	State	TRS	0.33% N
NV	State	USF	3.00% Y
NV	Local	Gross Receipts	0.0 - 5.0% N
NV	Local	License	0.0 - 1.0% N
NY	State/Local	Sales	4.0 - 9.5% Y
NY	State	Excise	2.50% Y
NY	Local	Excise	0.00 - 2.35% Y
NY	Local	MCTD	0% - 3.5% Y
OH	State/Local	Sales	5.5 - 7.0% N
OK	State/Local	Sales	4.5 - 10.5% Y
OK	State	USF	0.40% N
OR	State	PUC	0.25% Y
OR	State	USF	7.12% Y
OR	Local	Gross Receipts	0.0 - 2.0% N
OR	Local	License	0.0 - 7.0% N
PA	State/Local	Sales	6.0 - 8.0% N
PA	State	Gross Receipts	5.00% N
PR	State	USF	0.00% N
PR	State	Gross Receipts	0.25% Y
PR	City	Municipal Tax	0.50% Y
PR	State/Local	Sales	5.50 - 7.0% Y
RI	State	Sales	7.00% Y
RI	State	Gross Receipts	5.00% Y
SC	State	USF	3.145% Y
SC	Local	License	0.00 - 1.0% Y
SD	State/Local	Sales	4.0 - 9.0% N
TN	State	Sales	7.0 - 9.5% Y
TX	State/Local	Sales	6.25 - 8.75% Y
TX	State	911	1.00% N
TX	State	Poison	0.00% N

Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



TX	State	Telecom Infrstr	1.25% Y
TX	State	PUC	0.167% Y
TX	State	USF	5.65% Y
TX	Local	PUC	0.0 - 6.2% N
TX	Local	District	0.0 - 1.0% Y
UT	State/Local	Sales	6.75 - 9.0% Y
UT	State	USF	0.50% N
UT	Local	License	0.0 - 4.0% N
VA	State	PUC	0.20% N
VA	State	Sales	5.00% Y
VI	State	Excise	4.20% N
VT	State/Local	Sales	6.0-7.0% N
VT	State	USF	1.25% N
WA	State/Local	Sales	6.5 - 10.9% N
WA	Local	Utility Users	0.0- 8.0% N
WI	State/Local	Sales	5.0 - 6.1% Y
WV	--	--	N/A
WY	State/Local	Sales	4.0 - 6.0% Y
WY	State	USF	0.00% N
Fed	Fed	Fed Excise	0.00% Y
Fed	Fed	Fed USF	9.10% N
Fed	Fed	FedTRS/Admin	1.00% N

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Exempt

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Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



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*Network Enterprise Proposal
for Internet Protocol (IP)-Based Services*



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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 Installation and Repair.

As of 02/15/2007

Jurisdiction	Authority Level	Tax Type Desc.	Tax/Surcharge Rate	Taxable
AK	State	USF	1.20%	N
AK	State	PUC	1.615%	N
AK	Local	Sales	0% to 7.0%	N
AL	State	Utility Users	6.00%	N
AR	State/Local	Sales	6% - 11.5%	Y
AR	State	USF	1.500%	Y
AZ	State/Local	Sales	5.6% to 12.2%	Y
AZ	State	USF	0.2794%	Y
CA	State	911 tax	0.650%	N
CA	State	High Cost B	2.000%	Y
CA	State	TRS (CTF)	0.130%	Y
CA	State	USF (ULTS)	1.290%	Y
CA	State	PUC	0.110%	Y
CA	State	DEAF (Telecom & Relay)	0.050%	Y
CA	State	High Cost A	0.210%	Y
CA	Local	Utility Users	0% - 10.0%	N
CO	State	USF	1.600%	N
CO	State/Local	Sales	2.9% - 11.4%	N
CT	State/Local	Sales	6.000%	N
CT	State	TRS	0.00045%	Y
DC	State	Utility Users	11.000%	N
DC	State	USF	0.000%	N
DE	State	Excise	4.250%	Y
FL	Local	Communication Serv	0% - 7.10%	N
FL	State	Communication Serv	9.170%	N
GA	State/Local	None	0.000%	N
GU	N/A	N/A	N/A	N/A
HI	State	Gross Receipts	5.885%	N
HI	State	Special Tax	2.500%	N
HI	State	TRS	0.100%	N
HI	State	Sales	4.160%	Y
IA	State/Local	Sales	5% - 8%	Y
ID	State	USF	0.400%	N
IL	State	Gross Receipts	0.50%	Y
IL	State	PUC	0.10%	Y
IL	State	USF	0.27%	N
IL	Local	Excise	0% - 13.0%	N
IN	State	Sales	6.00%	N
KS	State/Local	Sales	5.30% - 10.5%	Y
KS	State	USF	6.07%	Y
KY	State	Sales	6.00%	N
KY	Local	Utility Gross Receipts License Tax (Dist. Tax)	0% - 3.0%	N
LA	State/Local	Sales	4.0% - 13.99%	Y
MA	State	Sales	5.00%	N
MD	State	Gross Receipts	2.00%	Y
MD	Local	Utility Users	0% to 8.0%	N
ME	State	Service Tax	5.00%	Y
ME	State	Excise	0.70%	N

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for Internet Protocol (IP)-Based Services



ME	State	USF	1.33% Y
MI	State	Sales	6.00% N
MI	Local	Utility Users	5.00% N
MN	State/Local	Sales	6.50% - 7.0% Y
MO	State/Local	Sales	4.225% - 11% Y
MO	State	USF	0.180% N
MS	State/Local	Sales	7.0% - 7.25% Y
MS	State	PUC	0.164% Y
MT	State	Gross Receipts	0.060% Y
MT	State	Excise	3.75% N
NC	State	Sales	6.75% N
ND	State/Local	Sales	5.0-7.0% Y
ND	State/Local	Gross Receipts	2.50% Y
NE	State/Local	Sales	5.5% - 7.0% Y
NE	State	USF	5.75% Y
NE	Local	Bus & Occupation	0% - 5.0% Y
NH	State	Utility Users	7.00% N
NJ	State	Sales	7.00% Y
NM	State/Local	Sales	5.0 - 6.88% Y
NM	State	Interstate Gross Receipts	4.25% N
NM	State	TRS	0.33% N
NM	State	USF	3.32% N
NV	State	USF	3.00% Y
NV	Local	Gross Receipts	0.0 - 5.0% N
NV	Local	License	0.0 - 1.0% N
NY	State/Local	Sales	4.0 - 9.5% Y
NY	State	Excise	2.50% Y
NY	Local	Excise	0.00 - 2.35% Y
NY	Local	MCTD	0% - 3.5% Y
OH	State/Local	Sales	5.5 - 7.0% N
OK	State/Local	Sales	4.5 - 10.5% Y
OK	State	USF	0.40% N
OR	State	PUC	0.25% Y
OR	State	USF	7.12% Y
OR	Local	Gross Receipts	0.0 - 2.0% Y
OR	Local	License	0.0 - 7.0% Y
PA	State/Local	Sales	6.0 - 8.0% N
PA	State	Gross Receipts	5.00% N
PR	State	Gross Receipts	0.25% N
PR	City	Municipal Tax	0.50% N
PR	State/Local	Sales	5.50 - 7.0% Y
RI	State	Sales	7.00% Y
RI	State	Gross Receipts	5.00% Y
SC	State	USF	3.145% Y
SC	Local	License	0.00 - 1.0% N
SD	State/Local	Sales	4.0 - 9.0% N
TN	State	Sales	7.0 - 9.5% Y
TX	State/Local	Sales	6.25 - 8.75% Y
TX	State	911	1.00% N
TX	State	Poison	0.00% N
TX	State	Telecom Infrstr	1.25% Y
TX	State	PUC	0.167% N

Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



TX	State	USF	5.65% Y
TX	Local	PUC	0.0 - 6.2% N
TX	Local	District	0.0 - 1.0% Y
UT	State/Local	Sales	6.75 - 9.0% Y
UT	State	USF	0.50% N
UT	Local	License	0.0 - 4.0% Y
VA	State	PUC	0.20% Y
VA	State	Sales	5.00% N
VI	State	Excise	4.20% N
VT	State/Local	Sales	6.0-7.0% N
VT	State	USF	1.25% N
WA	State/Local	Sales	6.5 - 10.9% Y
WA	Local	Utility Users	0.0- 8.0% Y
WI	State/Local	Sales	5.0 - 6.1% Y
WV	--	--	N/A
WY	State/Local	Sales	4.0 - 6.0% Y
WY	State	USF	0.00% N
Fed	Fed	Fed Excise	0.00% N
Fed	Fed	Fed USF	9.10% N
Fed	Fed	FedTRS/Admin	1.00% N

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Exempt

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Network Enterprise Proposal
for Internet Protocol (IP)-Based Services



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*Network Enterprise Proposal
for Internet Protocol (IP)-Based Services*



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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 02/15/2007

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
CA	State/Local	Sales	6.25% to 10.0%	Y
CO	State/Local	Sales	2.9% - 11.4%	Y
CT	State/Local	Sales	6.00%	Y
DC	State	Sales	5.75%	Y
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	6.75%	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"

As of 02/15/2007

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

This should be

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

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

Charges".

have been removed before sending.

**All tax and surcharge rates are subject to change without
Listed below are the tax types and percentage ranges that
As of 02/15/2007**

Jurisdiction	Authority Level	Tax Type Desc.
AK	State	USF
AK	State	PUC
AK	Local	Sales
AK	Local	911
AL	State	Utility Users
AL	State	TRS
AL	Local	911 tax
AR	State/Local	Sales
AR	State	USF
AR	State	DEAF
AR	State	TRS
AR	Local	911 tax
AR	Local	Gross Receipts
AZ	State/Local	Sales
AZ	State	USF
AZ	State	911 tax
AZ	State	DEAF
AZ	State	Special Tax (AUSF)
AZ	Local	License
AZ	Local	PUC
CA	State	911 tax
CA	State	High Cost B
CA	State	TRS (CTF)
CA	State	USF (ULTS)
CA	State	PUC
CA	State	DEAF (Telecom & Relay)
CA	State	High Cost A
CA	Local	Utility Users
CA	Local	911 tax
CO	State	USF
CO	State/Local	Sales
CO	State	DEAF
CO	State	LITAP
CO	Local	B&O
CO	Local	911 tax
CO	Local	District
CO	Local	License
CT	State/Local	Sales
CT	State	TRS
CT	State	911 tax
DC	State	Utility Users
DC	State	USF
DC	State	Sales
DC	State	911 tax
DE	State	Excise
DE	State	911 tax
FL	Local	Communication Serv
FL	State	Communication Serv

**All tax and surcharge rates are subject to change without
Listed below are the tax types and percentage ranges that
As of 02/15/2007**

Jurisdiction	Authority Level	Tax Type Desc.
FL	State	TRS
FL	Local	911 tax
GA	State/Local	Sales
GA	State	TRS
GA	Local	911 tax
GU	N/A	N/A
HI	State	Gross Receipts
HI	State	Special Tax
HI	State	TRS
HI	State	Sales
IA	State/Local	Sales
IA	State	TRS
IA	Local	911 tax
ID	State	USF
ID	State	Special Tax (IUSF Bus)
ID	State	Excise (IUSF Res)
ID	State	Lifeline
ID	Local	911 tax
IL	State	Gross Receipts
IL	State	PUC
IL	State	USF
IL	State	DEAF
IL	Local	Excise
IL	Local	911 tax
IL	Local	Utility Users
IN	State	Sales
IN	Local	911 tax
KS	State/Local	Sales
KS	State	USF
KS	Local	911 tax
KS	Local	B&O
KY	State	Sales
KY	State	TRS
KY	State	Lifeline
KY	Local	Utility Gross Receipts Licens
KY	Local	911 tax
KY	Local	Special Tax
LA	State/Local	Sales
LA	State	DEAF
LA	State	TRS
LA	Local	911 tax
LA	Local	Utility Users
MA	State	Sales
MA	State	911 tax
MD	State	Gross Receipts
MD	State	911 tax
MD	State	TRS
MD	Local	Utility Users

**All tax and surcharge rates are subject to change without
Listed below are the tax types and percentage ranges that
As of 02/15/2007**

Jurisdiction	Authority Level	Tax Type Desc.
MD	Local	Trunk Lines
ME	State	Service Tax
ME	State	Excise
ME	State	USF
ME	State	911 tax
MI	State	Sales
MI	Local	Utility Users
MI	Local	911 tax
MI	Local	Surcharge (related to PSAP)
MN	State/Local	Sales
MN	State	911 tax
MN	State	DEAF (TAM)
MN	State	Special Tax (TAP)
MN	State	911 trunk lines
MN	State	Surcharge trunk lines (TAM)
MO	State/Local	Sales
MO	State	USF
MO	State	DEAF
MO	Local	License
MO	Local	911 tax
MO	Local	License
MS	State/Local	Sales
MS	State	PUC
MS	State	TRS
MS	State	911 tax
MS	Local	911 tax
MS	Local	911 tax - business
MS	Local	Utility Users
MT	State	Gross Receipts
MT	State	Excise
MT	State	PUC
MT	State	911 tax
MT	State	DEAF
NC	State/Local	Sales
NC	State	TRS
NC	Local	911 tax
ND	State/Local	Sales
ND	State/Local	Gross Receipts
ND	State	DEAF
ND	Local	911 tax
NE	State/Local	Sales
NE	State	USF
NE	State	TRS
NE	Local	Bus & Occupation
NE	Local	911 tax
NH	State	Utility Users
NH	State	911 tax
NH	State	TRS

**All tax and surcharge rates are subject to change without
Listed below are the tax types and percentage ranges that
As of 02/15/2007**

Jurisdiction	Authority Level	Tax Type Desc.
NJ	State	Sales
NJ	State	911 tax
NM	State/Local	Sales
NM	State	Interstate Gross Receipts
NM	State	TRS
NM	State	USF
NM	State	911 tax
NV	State	USF
NV	State	DEAF
NV	Local	Gross Receipts
NV	Local	License
NV	Local	911 tax
NY	State/Local	Sales
NY	State	Excise
NY	Local	Excise
NY	Local	MCTD
NY	Local	911 tax
OH	State/Local	Sales
OH	Local	911 tax
OK	State/Local	Sales
OK	State	USF
OK	State	DEAF
OK	Local	911 tax
OK	Local	License
OR	State	PUC
OR	State	USF
OR	Local	Gross Receipts
OR	Local	License
OR	State	911 tax
OR	State	DEAF
PA	State/Local	Sales
PA	State	Gross Receipts
PA	State	TRS
PA	Local	911 tax
PR	State	Gross Receipts
PR	City	Municipal Tax
PR	State/Local	Sales
PR	TBD	Import Excise
PR	Local	911 tax
RI	State	Sales
RI	State	Gross Receipts
RI	State	911 tax
RI	State	TRS
RI	State	Surcharge (TEAF)
SC	State	USF
SC	Local	License
SC	State/Local	Sales
SC	State	TRS

**All tax and surcharge rates are subject to change without
Listed below are the tax types and percentage ranges that
As of 02/15/2007**

Jurisdiction	Authority Level	Tax Type Desc.
SD	State/Local	Sales
SD	State	TRS
SD	Local	911 tax
TN	State	Sales
TN	Local	911 tax
TX	State/Local	Sales
TX	State/Local	911
TX	State	Poison
TX	State	Telecom Infrstr
TX	State	PUC
TX	State	USF
TX	Local	PUC
TX	Local	District
TX	Local	Special tax (House Bill 1777)
UT	State/Local	Sales
UT	State	USF
UT	State	DEAF
UT	State	Poison Control
UT	State	911 tax
UT	Local	License
VA	State	PUC
VA	State	TRS
VA	Local	Utility Users
VA	Local	911 tax
VA	State	Sales
VI	State	Excise
VT	State/Local	Sales
VT	State	USF
WA	State/Local	Sales
WA	State/Local	911 tax
WA	State	TRS
WA	State	Lifeline
WA	Local	Utility Users
WI	State/Local	Sales
WI	State/Local	911 tax
WV	--	--
WY	State/Local	Sales
WY	State	USF
WY	State	DEAF
WY	Local	911 tax
Fed	Fed	Fed Excise
Fed	Fed	Fed USF
Fed	Fed	FedTRS/Admin

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Tax/Surcharge Rate	Taxable ?	Exempt
1.20%	Y	N
1.615%	N	N
0% to 7.0%	Y	Y
\$0.00 to \$2.00 per month per line	Y	Y 29.35.131
6.00%	Y	Y
0.15%	Y	Y 37-1-80.2
\$0.00 to \$3.23 per month per line	Y	Y 11-98-5
6% - 11.5%	Y	Y
1.500%	Y	N
0.030%	Y	Y 23-17-119
\$0.08 per month per access line up to 100 lines	Y	Y 25-29-103
0% to 12%	Y	Y 12-10-318
0% to 7.32%	Y	N 26-52-301
5.6% to 12.2%	Y	N
0.2794%	N	N
\$0.28 per month per account	Y	N
1.100%	Y	N
\$.008 per month per access line	Y	N
0% to 2%	Y	Y
0% to 5%	Y	N
0.650%	Y	Y
2.000%	Y	Y
0.130%	Y	Y
1.290%	Y	N
0.110%	Y	N
0.050%	Y	Y
0.210%	Y	Y
0% - 10.0%	Y	Y
\$0.00 to \$2.85 per month per access line	Y	Y 41020
1.600%	Y	N
2.9% - 11.4%	Y	Y
\$0.07 per month per access line	Y	N
0.000%	Y	N
0% to 3%	Y	N
0% to 1.25%	Y	Y
0% to 1.2%	Y	Y
0.000%	Y	N/A
6.000%	Y	Y
0.00045%	Y	N
\$0.07 to \$0.37 per month per access line	Y	Y 28-20(a) / 16-256g
11.000%	N	N
0.000%	Y	N
5.750%	Y	Y 47-2005
0.760%	Y	N 34-1803(a)(2)
4.250%	Y	Y
0.600%	Y	Y 10103
0% - 7.10%	Y	Y
9.170%	Y	Y

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	Tax/Surcharge Rate	Taxable ?	Exempt	
	0.150%	Y	Y	427.704 / 25-4.160
\$0.40 to \$0.50 per month per access line max of 25 access lines		Y	Y	365.171(13)_
	4% to 7%	Y	Y	
\$0.05 per access line per month		Y	Y	46-5-30©
\$0.00 to \$1.50 per access line per month		Y	Y	46-5-134
	N/A		N/A	
	5.885%	Y	N	
	2.500%	Y	N	
	0.100%	Y	N	
	4.160%	Y	Y	
	5% - 8%	Y	Y	
\$0.03 per month		Y	N	
\$0.45 to \$1.65 per month per access line		Y	Y	
	0.400%	N	N	
\$0.20 per month per access line		Y	N	
\$0.12 per month per access line		Y	N	
\$0.06 per month per access line		Y	N	
\$0.50 per \$1.00 per month per access line		Y	Y	
	0.50%	Y	N	
	0.10%	Y	N	
	0.27%	Y	N	
\$0.08 per month per access line		Y	N	220 ILCS 5/13-703
	0% - 13.0%	Y	Y	
\$0.00 to \$5.90 per month per access line		Y	Y	50 ILCS 750 / 15.3
	0%	Y	Y	
	6.00%	Y	Y	
\$0.39 to \$2.65 per month per access line		Y	Y	36-8-16.5
	5.30% - 10.5%	Y	Y	
	6.07%	Y	N	
\$0.50 to \$0.75 per month per line		Y	Y	12-5302
	0.00%	Y	N	12-194
	6.00%	Y	Y	
\$0.09 per month per access line		Y	Y	278.549
\$0.08 per month per access line		Y	Y	PSC Case: 360
	0% - 3.0%	Y	N	
	0% to 4%	Y	Y	65.76
	0% to 6%	Y	Y	139.2
	4.0% - 13.99%	Y	Y	
\$0.05 per month per access line		Y	Y	47.1061
	0.00%	Y	Y	Order U-17656
	0% to 5%	Y	Y	33.9106
	0% to 5%	Y	Y	Bell South Info
	5.00%	Y	Y	
	0.030%	Y	Y	18H 1/2
	2.00%	Y	N	
\$0.25 to \$1.00 per month per access line		Y	Y	1-310
\$0.20 per month per access line		Y	Y	3-807
	0% to 8.0%	Y	Y	

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	Tax/Surcharge Rate	Taxable ?	Exempt
	0% to 0.35%	Y	N
	5.00%	Y	N
	0.70%	Y	N
	1.33%	Y	N
\$0.50 per month per access line not to exceed 25 lines		Y	Y
	6.00%	Y	Y
	5.00%	Y	Y
	0% to 4%	Y	Y
	0.16% to 0.60%	Y	Y
	6.50% - 7.0%	Y	Y
	\$0.65 per month	Y	Y
	\$0.03 per month	Y	Y
\$0.05 per month per access line		Y	Y
	\$0.65 per month	Y	Y
	\$0.03 per month	Y	Y
	4.225% - 11%	Y	Y
	0.180%	Y	N
\$0.13 per month per access line		Y	Y
	0.0-10.0%	Y	N
0% to 15% of the tarriff rate		Y	Y
	0.0-10.0%	Y	N
	7.0% - 7.25%	Y	Y
	0.164%	Y	N
\$0.07 per month per access line		Y	Y
\$0.05 per month per subscriber line		Y	Y
\$0.00 to \$1.00 per month per line		Y	Y
\$0.00 to \$2.00 per month per line		Y	Y
	0% to 2%	Y	N
	0.060%	Y	N
	3.75%	Y	Y
	0.22%	Y	N
\$0.50 per month per access line		Y	Y
\$0.10 per month per access line		Y	Y
	6.75%	Y	Y
	0.11%	Y	Y
\$0.25 to \$1.85 per month per access line		Y	Y
	5.0-7.0%	Y	Y
	2.50%	Y	N
\$0.04 per month per access line not to exceed 100 lines		Y	N
	0% to 1%	Y	Y
	5.5% - 7.0%	Y	Y
	5.75%	Y	N
\$0.05 per month per access line		Y	Y
	0% - 5.0%	Y	N
	0% to 1.0%	Y	Y
	7.00%	Y	N
\$0.42 per month per access line not to exceed 25 lines per account		Y	Y
	0.04%	Y	N

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	Tax/Surcharge Rate	Taxable ?	Exempt
	7.00%	Y	Y
\$0.90 per customer per in-state service address		Y	Y 52:17C-18
	5.0 - 6.88%	Y	N
	4.25%	Y	N
	0.33%	Y	N
	3.00%	Y	N
\$0.51 per month per access line		Y	Y
	0.356%	Y	N
\$0.03 per month per access line		Y	Y 426.295
	0.0 - 5.0%	Y	N
	0.0 - 1.0%	Y	N
\$0.00 to \$0.20 per month per access line		Y	Y 244A.7643
	4.0 - 9.5%	Y	Y
	2.50%	Y	N
	0.00 - 2.35%	Y	N
	0% - 3.5%	Y	N
\$0.00 to \$1.00 per month per access line not to exceed 75 lines		Y	Y 303
	5.5 - 7.0%	Y	Y
\$0.00 to \$0.50 per month per access line		Y	Y 4931.52
	4.5 - 10.5%	Y	Y
	0.40%	Y	N
\$0.06 per month per access line		Y	Y 2418
	0% to 15%	Y	Y 2814
	0% to 2%	Y	N
	0.25%	Y	N
	7.12%	Y	N
	0.0 - 2.0%	Y	N
	0.0 - 7.0%	Y	N
\$0.75 per month per access line		Y	Y
\$0.08 per month per access line		Y	Y
	6.0 - 8.0%	Y	Y
	5.00%	Y	N
\$0.09 per month per access line		Y	Y PA Bulletin from web
\$1.00 to \$1.50 per access line per month		Y	Y 7017
	0.25%	Y	N
	0.50%	Y	N
	5.50 - 7.0%	N	Y
	0.00%	N/A	N/A
	0.5% to 1%	Y	Y
	7.00%	Y	Y
	5.00%	Y	N
\$1.00 per month per line		Y	Y 39-21.1-14
\$0.09 per month per trunk		Y	Y 39-1-42
Up to \$0.35 per month per line		Y	Y 39-1-61
	3.145%	Y	N
	0.00 - 1.0%	Y	N
	5% to 7%	Y	Y 12-36-2120(2)
\$0.15 per month per access line		Y	Y 58-9-2530

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Tax/Surcharge Rate	Taxable ?	Exempt
4.0 - 9.0%	Y	Y
\$0.15 per month per access line	Y	Y
\$0.00 to \$0.75 per month per access line	Y	Y
7.0 - 9.5%	Y	Y
\$0.00 to \$3.00 per month per access line	Y	Y 7-86-108
6.25 - 8.75%	Y	Y
1% to 7%	Y	Y
0.00%	Y	Y
1.25%	Y	N
0.167%	Y	N
5.00%	Y	Y
0.0 - 6.2%	Y	N
0.0 - 1.0%	Y	Y
\$0.11 to \$4.35 per month per line	Y	N ROW fees (PUC info)
6.75 - 9.0%	Y	Y
0.50%	Y	N
\$0.10 per month per access line	Y	Y
\$0.07 per month per access line	Y	Y
\$0.13 per month per access line	Y	Y
0.0 - 4.0%	Y	N
0.20%	Y	Y
\$0.16 per month per access line	Y	Y Now part of Sales
0% to 25% on first \$X of revenue per month	Y	Y Now part of Sales
\$0.00 to \$3.00 per month per access line	Y	Y Now part of Sales
5.00%	Y	Y
4.20%	Y	N
6.0-7.0%	Y	Y
1.25%	Y	N
6.5 - 10.9%	Y	Y
\$0.20 to \$0.70 per month per access line	Y	Y
\$0.09 per month per access line	Y	Y
\$0.14 per month per access line	Y	Y
0.0- 8.0%	Y	N
5.0 - 6.1%	Y	Y
\$0.07 to \$0.70 per month per access line	Y	Y 146.70(3m)(f)
4.0 - 6.0%	Y	Y
0.00%	Y	N
\$0.06 per month per access line up to 100 lines	Y	N
\$0.50 to \$0.75 per month per line	Y	Y
0.00%	Y	Y
9.10%	Y	N
1.00%	Y	N

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