

Regulatory or Jurisdictional Entity (FCC, CPUC, BOE, IRS)	Name of service tax, fee, surcharge or surcredit	The amount or percentage of the service tax, fee, surcharge or surcredit of applicable charges	URL identifying citations in law or regulation	Date the law, resolution or order becomes effective	Purpose of the service tax, fee, surcharge or surcredit	State exempt? (yes/no)
Revision Date:	4/1/2024					
Service Type (includes features)	<ul style="list-style-type: none"> <li>23.2.1.3 Ethernet Virtual Private Line (EVPL) MAE Service☐</li> <li>    23.2.1.6.a – MAE Services and Features☐</li> <li>    23.2.1.6.b – CIR Basic Class of Service MAE☐</li> <li>    23.2.1.6.c – CIR Priority Class of Service MAE☐</li> <li>    23.2.1.6.d – CIR Premium Class of Service MAE☐</li> <li>    23.2.1.6.3 MAE Backup Options☐</li> <li>23.2.1.6.4 Additional Unsolicited MAE Services and Features☐</li> <li>    24.2.5.1.a – InFRA UNI Guide☐</li> <li>    24.2.5.1.b – Internet Flat Rate Service☐</li> <li>    24.2.5.1.c – Unsolicited Internet Flat Rate Service Offering☐</li> <li>    24.2.5.2.a – Internet Flat Rate with Managed Router Service☐</li> <li>24.2.5.2.b – Unsolicited Flat Rate Internet with Managed Router Service☐</li> <li>    24.2.7 – Additional Unsolicited Internet Services☐</li> <li>    24.4.4.a – DDoS Detection and Mitigation Service☐</li> <li>24.4.4.b – Unsolicited DDoS Detection and Mitigation Service and Features☐</li> <li>24.5.2 SERVICES RELATED INFRASTRUCTURE (SRI)☐</li> <li>    24.5.2.1 Extended Demarcation Wiring Services☐</li> <li>    24.5.2.1 – Extended Demarcation Wiring Services☐</li> <li>    24.5.2.2 Unsolicited Services Related Infrastructure☐</li> <li>    24.5.2.2 – Unsolicited Services Related Infrastructure☐</li> <li>    24.5.3 – Services Related Hourly Support</li> <li>    30.2.5.2.a – Broadband with Internet Service☐</li> <li>30.2.5.2.b – Unsolicited Broadband with Internet Service Speeds☐</li> <li>    30.2.5.3.a - Static IP Address☐</li> <li>    30.2.5.3.b – Unsolicited Static IP Address Offerings☐</li> <li>30.2.8 – Additional Unsolicited Broadband with Internet Services and Features☐</li> </ul>					
Notes and Comments	<p><b>CATEGORY 23 (Metropolitan Area Network Ethernet):</b> Comcast Ethernet Private Line (EPL) Service is a reliable, more flexible, higher bandwidth alternative to traditional TDM Private Lines. The service enables customers to connect their Customer Premises Equipment (CPE) using a lower cost Ethernet interface. EPL enables customers to use any VLANs or Ethernet control protocol across the service without coordination with Comcast. EPL provides one Ethernet Virtual Connection (EVC) between two customer locations. Comcast Ethernet transport services offer three Classes of Service (CoS): Basic, Priority, and Premium. CoS options enable customers to select the CoS that best meets their applications' performance requirements. The service is offered with 10Mbps, 100Mbps, 1Gbps or 10Gbps Ethernet User-to-Network Interfaces (UNI) and is available in speed increments from 1Mbps to 10Gbps.</p> <p><b>CATEGORY 24 (Flat Rate Internet Services):</b> Comcast's Ethernet Dedicated Internet (EDI) Service provides a reliable, flexible, and higher bandwidth options than T1 or SONET-based dedicated Internet access services. The service provides an Ethernet Virtual Connection (EVC) from the customer premises location to a Comcast Internet Point of Presence (POP) router. The service provides bidirectional, full duplex transmission of Ethernet frames using a standard IEEE 802.3 Ethernet interface.</p> <p><b>CATEGORY 30 (Broadband with Internet Service):</b> Comcast's Broadband Internet Service offers broadband internet services over DOCSIS-based coaxial networks with a managed modem where Comcast owns and manages the modem. The modem at the customer site is connected to the internet using a broadband circuit. Broadband internet provides downloads up to 1Gbps and uploads up to 35Mbps.</p>					

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BOE	Sales Tax - (State, County, and City)	Varies by jurisdiction. Up to 12.50% Total Combined	<a href="http://www.boe.ca.gov/lawguides/business/current/bt/g/vol1/sutl/sales-and-use-tax-law-chapter2-all.html">http://www.boe.ca.gov/lawguides/business/current/bt/g/vol1/sutl/sales-and-use-tax-law-chapter2-all.html</a>	Varies by jurisdiction	Varies by jurisdiction	N
BOE	911 Fee (State)	\$0.30/ Access Line / Month	<a href="https://www.boe.ca.gov/legdiv/pdf/4-5Ab1717Cleanup.pdf">https://www.boe.ca.gov/legdiv/pdf/4-5Ab1717Cleanup.pdf</a>	Last Revised 2017	The emergency telephone users surcharge, also known as the 9-1-1 surcharge, is a surcharge generally collected on a customer's monthly telephone bill on charges for certain intrastate telecommunication services that the customer (service user) received from a service supplier. The 911 surcharge funds collected help make emergency telephone service available to persons in this state by supporting the costs of installing, administering and supplying communication services for the "9-1-1" emergency telephone number system.	Y
BOE	988 Fees	\$0.08/ Access Line / Month	<a href="https://www.cdtfa.ca.gov/formspubs/L880.pdf">https://www.cdtfa.ca.gov/formspubs/L880.pdf</a>	Last revised Jan 2023	Beginning January 1, 2023, telecommunication service suppliers and sellers of prepaid mobile telephony services (MTS) are responsible for collecting, reporting, and paying the new 988 surcharge imposed on the following: • Each access line for the month or partial month a service user subscribes with a service supplier. • Each retail purchase of prepaid MTS in California. This new surcharge does not affect the Local Prepaid Mobile Telephony Services Collection Act. Sellers will continue to report local charges on the Prepaid MTS Return.	Y
CPUC	California Public Purpose Program	\$1.11 per access line per month	<a href="https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=285.&amp;nodeTreePath=2.1.2&amp;lawCode=PUC">https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=285.&amp;nodeTreePath=2.1.2&amp;lawCode=PUC</a>	Last Revised Apr 2023	This flat rate fund adopts a new surcharge mechanism to fund California's Universal Service Public Purpose Programs (PPPs). The new mechanism assesses surcharges based on the number of active access lines that a telephone corporation operates in California.1 This decision defines "access line." Instead of the current system of an individual surcharge line item for each of the six PPPs, a customer's bill will now show a single consolidated surcharge amount for the six PPPs (ULTS, DDTP, CHCF-A, CHCF-B, CTF, and CASF).	N
CPUC	California Public Utilities Commission PUC Reimbursement	1.20% of Intrastate Telecommunications and VoIP revenues	<a href="https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=PUC&amp;division=1.&amp;title=&amp;part=1.&amp;chapter=2.5.&amp;article=3">https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=PUC&amp;division=1.&amp;title=&amp;part=1.&amp;chapter=2.5.&amp;article=3</a>	Last Revised Jan 2024	The annual fee shall be established to produce a total amount equal to that amount established in the authorized commission budget for the same year, including adjustments for increases in employee compensation, other increases appropriated by the Legislature, and an appropriate reserve to regulate public utilities less the amount to be paid from special accounts or funds pursuant to Section 402, reimbursements, federal funds, and any other revenues, and the	N
Varies by jurisdiction	Utility Users Tax (County)	Varies by jurisdiction. Up to 5.50%	Varies by jurisdiction	Varies by jurisdiction	Varies by jurisdiction	N
Varies by jurisdiction	Utility Users Tax (City)	Varies by jurisdiction. Up to 11.0%	Varies by jurisdiction	Varies by jurisdiction	Varies by jurisdiction	N
Varies by jurisdiction	911 Fee (County or City)	Varies by jurisdiction. Up to \$4.15/ Access Line / Month	Varies by jurisdiction	Varies by jurisdiction Last revised Nov 2023.	Provides funding for the operation of 911 emergency telecommunications services in your area. Emergency personnel must have the capability to identify the location of a caller when they dial 911. The fee, which is applied per access line, funds communications systems that support emergency and quick response police, fire and ambulance services with identification of phone number and location. Customers pay for this service and other 911 communication costs through state and county 911 surcharges. Not all counties have the 911 system yet, but may collect for future implementation.	Y

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San Francisco Access Line Tax	Local 911 Tax	\$4.15/ Access Line/ Month	San Francisco	Last revised Nov 2023	Provides funding for the operation of 911 emergency telecommunications services in your area. Emergency personnel must have the capability to identify the location of a caller when they dial 911. The fee, which is applied per access line, funds communications systems that support emergency and quick response police, fire and ambulance services with identification of phone number and location. Customers pay for this service and other 911 communication costs through state and county 911 surcharges. Not all counties have the 911 system yet, but may collect for future implementation.	Y
FCC	Federal USF/UCC	Approximately 32.80% of applicable charges	<a href="https://transition.fcc.gov/Reports/tcom1996.pdf">https://transition.fcc.gov/Reports/tcom1996.pdf</a>	Last revised Jan 2024	<ul style="list-style-type: none"> <li>-Promote the availability of quality services at just, reasonable and affordable rates for all consumers</li> <li>-Increase nationwide access to advanced telecommunications services</li> <li>-Advance the availability of such services to all consumers, including those in low income, rural, insular, and high cost areas, at rates that are reasonably comparable to those charged in urban areas</li> <li>-Increase access to telecommunications and advanced services in schools, libraries and rural health care facilities</li> <li>-Provide equitable and non-discriminatory contributions from all providers of telecommunications services for the fund supporting universal service programs</li> </ul>	N
FCC	Federal Cost Recovery Fee (TRS / IPCTS)	Approximately 3.66% of applicable charges (Excluding Mobile Services)		Last revised Jan 2024	The Federal Cost Recovery Charge covers Comcast's contribution to support the operation of the Federal Communications Commission (FCC) and programs that make phone service accessible to individuals with certain disabilities	N
FCC	Federal Cost Recovery Fee (TRS / Telecom Provider)	Approximately 1.72% of applicable charges (Excluding Mobile Services)		Last revised Jan 2024	The Federal Cost Recovery Charge covers Comcast's contribution to support the operation of the Federal Communications Commission (FCC) and programs that make phone service accessible to individuals with certain disabilities	N