

# COMCAST BUSINESS



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:	10/1/2022					
Service Type (includes features)	23.2.1.3 Ethernet Virtual Private Line (EVPL) MAE Service☐ 23.2.1.6.a – MAE Services and Features☐ 23.2.1.6.b – CIR Basic Class of Service MAE☐ 23.2.1.6.c – CIR Priority Class of Service MAE☐ 23.2.1.6.d – CIR Premium Class of Service MAE☐ 23.2.1.6.3 MAE Backup Options☐ 23.2.1.6.4 Additional Unsolicited MAE Services and Features☐ 24.2.5.1.a – InFRA UNI Guide☐ 24.2.5.1.b – Internet Flat Rate Service☐ 24.2.5.1.c – Unsolicited Internet Flat Rate Service Offering☐ 24.2.5.2.a – Internet Flat Rate with Managed Router Service☐ 24.2.5.2.b – Unsolicited Flat Rate Internet with Managed Router Service☐ 24.2.7 – Additional Unsolicited Internet Services☐ 24.4.4.a – DDoS Detection and Mitigation Service☐ 24.4.4.b – Unsolicited DDoS Detection and Mitigation Service and Features☐ 24.5.2 SERVICES RELATED INFRASTRUCTURE (SRI)☐ 24.5.2.1 Extended Demarcation Wiring Services☐ 24.5.2.1 – Extended Demarcation Wiring Services☐ 24.5.2.2 Unsolicited Services Related Infrastructure☐ 24.5.2.2 – Unsolicited Services Related Infrastructure☐ 24.5.3 – Services Related Hourly Support 30.2.5.2.a – Broadband with Internet Service☐ 30.2.5.2.b – Unsolicited Broadband with Internet Service Speeds☐ 30.2.5.3.a- Static IP Address☐ 30.2.5.3.b – Unsolicited Static IP Address Offerings☐ 30.2.8 – Additional Unsolicited Broadband with Internet Services and Features☐					
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/btl/vol1/sutl/sales-and-use-tax-law-chapter2-all.html">http://www.boe.ca.gov/lawguides/business/current/btl/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="http://www.boe.ca.gov/lawguides/business/current/btl/vol4/etusl/etusl-41020.html">http://www.boe.ca.gov/lawguides/business/current/btl/vol4/etusl/etusl-41020.html</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
CPUC	Deaf and Disabled Telecommunications Program	1.1% of Intrastate Telecommunications and VoIP revenues	<a href="http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=2881">http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=2881</a>	Last Revised 01/2017	The commission shall design and implement a program to provide a telecommunications device capable of serving the needs of individuals who are deaf or hard of hearing, together with a single party line, at no charge additional to the basic exchange rate, to a subscriber who is certified as an individual who is deaf or hard of hearing by a licensed physician and surgeon, audiologist, or a qualified state or federal agency, as determined by the commission, and to a subscriber that is an organization representing individuals who are deaf or hard of hearing, as determined and specified by the commission pursuant to subdivision (h).	N
CPUC	California High Cost Fund-A	0.70% of Intrastate Telecommunications and VoIP revenues	<a href="https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=275.6">https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=275.6</a>	Last Revised 2014	To provide universal service rate support to small independent telephone corporations in amounts sufficient to meet the revenue requirements established by the commission through rate-of-return regulation in furtherance of the state's universal service commitment to the continued affordability and widespread availability of safe, reliable, high-quality communications services in rural areas of the state.	N
CPUC	California Teleconnect Fund	1.65% of Intrastate Telecommunications and VoIP revenues	<a href="https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=280">https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=280</a>	Last Revised OCT 2021	To fund a program to advance universal service by providing discounted rates to qualifying schools maintaining kindergarten or any of grades 1 to 12, inclusive, community colleges, libraries, hospitals, health clinics, and community organizations	N
CPUC	Universal Lifeline Telephone Service Surcharge	4.75% of Intrastate Telecommunications and VoIP revenues	<a href="https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=PUC&amp;division=1.&amp;title=&amp;part=1.&amp;chapter=4.&amp;article=8">https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=PUC&amp;division=1.&amp;title=&amp;part=1.&amp;chapter=4.&amp;article=8</a>	Last Revised 2016	The California LifeLine Program provides discounted home phone and cell phone services to qualified households. The California LifeLine discounts help consumers lower the cost of their phone bills.	N
CPUC	California Advanced Services Fund	1.019% of Intrastate Telecommunications and VoIP revenues	<a href="https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=281">https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=PUC&amp;sectionNum=281</a>	Last Revised Apr 2021	To fund a program program to encourage deployment of high-quality advanced communications services to all Californians that will promote economic growth, job creation, and the substantial social benefits of advanced information and communications technologies	N
CPUC	California Public Utilities Commission Reimbursement	0.52% of Intrastate Telecommunications and VoIP revenues	<a href="https://leginfo.legislature.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.legislature.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 2014	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 amount of unencumbered funds from the preceding year.	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

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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 \$3.80/ Access Line / Month	Varies by jurisdiction	Varies by jurisdiction	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 Universal Service Fund	Approximately 28.90% of applicable charges	<a href="https://transition.fcc.gov/Reports/tcom1996.pdf">https://transition.fcc.gov/Reports/tcom1996.pdf</a>	Last revised Oct 2022	<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 1.28% of applicable charges (Excluding Mobile Services)		Last revised Oct 2022	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 3.15% of applicable charges (Excluding Mobile Services)		Last revised Oct 2022	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