

Type #	Name	Description	Category
267	Access Line charge	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
268	Access Line charge (PBX/Trunk Line)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire, and emergency services.	E-911 Charges
447	Access Line charge (Prepaid Wireless)	Similar to Access Line charge (charge Type 267) but only applied to prepaid wireless telecommunications.	E-911 Charges
269	Access Line charge (VoIP)	A charge to fund such general fund services as may be determined by the Board of Supervisors, including, without limitation, police, fire, and emergency services.	E-911 Charges
270	Access Line charge (Wireless)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire, and emergency services.	E-911 Charges
374	Advanced Transit Consumer Use Tax	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.	Sales and Use Taxes
139	Advanced Transit Tax	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.	Sales and Use Taxes
155	Advanced Transit Tax (Data Processing)	A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
338	Advanced Transit Vendor Use Tax	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.	Sales and Use Taxes
140	Advanced Transit Web Hosting Tax	A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
385	Alcoholic Beverage Consumer Use Tax	Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.	Sales and Use Taxes
208	Alcoholic Beverage Tax	Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.	Sales and Use Taxes
349	Alcoholic Beverage Vendor Use Tax	Alcoholic Beverages taxed under a different tax in lieu of or in addition to sales tax.	Sales and Use Taxes
368	Ambulance District Consumer Use Tax	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
102	Ambulance District Tax	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
332	Ambulance District Vendor Use Tax	A specific district tax that supports an ambulance program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
557	Amusement Tax	Tax based upon the provision of entertainment.	Gross Receipts Taxes
589	Amusement Tax (Wholesale)	Similar to Amusement Tax (Tax Type 557) but applied only to wholesale transactions.	Gross Receipts Taxes
439	Audio-Video Service Tax	This is a tax imposed upon service provided by a multi-channel video or audio service provider.	Gross Receipts Taxes
371	Baseball District Consumer Use Tax	A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
106	Baseball District Tax	A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
335	Baseball District Vendor Use Tax	A specific district tax that supports a baseball program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
564	Broadcast Tax	A tax on the provision of digital content.	Gross Receipts Taxes
396	Business & Occupation Tax-Other Services	Similar to Business & Occupation Tax (Tax Type 2) but only applied to Services.	Business Taxes
395	Business & Occupation Tax-Rent and Royalty	Similar to Business & Occupation Tax (Tax Type 2) but only applied on Rents and Royalties.	Business Taxes
2	Business and Occupation Tax	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.	Business Taxes
597	Business and Occupation Tax (Cable Television)	Similar to Business and Occupation Tax (Tax Type 2) but only applied to cable television services.	Business Taxes
144	Business and Occupation Tax (Other)	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries.	Business Taxes
295	Business and Occupation Tax (Prtg and Publishing)	Similar to Tax Type 2, but applied only to Printing and Publishing services.	Business Taxes

142	Business and Occupation Tax (Wholesale)	This is a tax that is normally based upon having a business, occupation, or residence within the taxing authority's geopolitical boundaries. This tax type pertains to wholesale transactions only.	Business Taxes
60	CA High Cost Fund A	CA state fund that provides subsidies to specific small independent telephone companies. Said fund is used to minimize any rate disparity of basic telephone service between rural and metropolitan areas. For other than wireless or VoIP revenue.	Connectivity Charges
543	CA High Cost Fund A (Prepaid Wireless)	Similar to charge Type 60 (CA High Cost Fund A) but used only for prepaid wireless service	Connectivity Charges
288	CA High Cost Fund A (VoIP Actual)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
450	CA High Cost Fund A (VoIP)	CA state fund that provides subsidies to specific small independent telephone companies. Said fund is used to minimize any rate disparity of basic telephone service between rural and metropolitan areas. This charge Type is for reporting VoIP revenues.	Connectivity Charges
302	CA High Cost Fund A (Wireless)	Similar to charge Type 60. Used only for wireless service.	Connectivity Charges
156	CA PSPE Surcharge	Surcharge to fund the payphone tariff enforcement program.	Connectivity Charges
621	CA Public Purpose Program Surcharge	Fund to subsidize telecommunications services for deaf, disabled, low-income, rurally located, and community institution subscribers.	Connectivity Charges
623	CA Public Purpose Program Surcharge (Prepaid)	Similar to charge Type 621 (CA Public Purpose Program Surcharge) but applied only to prepaid wireless service.	Connectivity Charges
624	CA Public Purpose Program Surcharge (VoIP)	Similar to charge Type 621 (CA Public Purpose Program Surcharge) but applied only to VoIP service.	Connectivity Charges
622	CA Public Purpose Program Surcharge (Wireless)	Similar to charge Type 621 (CA Public Purpose Program Surcharge) but applied only to wireless service.	Connectivity Charges
468	CA PUC Fee	Similar to charge Type 9 (PUC Fee) but only applied in California.	Regulatory Charges
21	CA Teleconnect Fund	This fund supports California providers that offer discounts to schools, libraries, health care and community-based organizations with telecommunications services that qualify. For other than wireless or VoIP revenue.	Connectivity Charges
544	CA Teleconnect Fund (Prepaid Wireless)	Similar to charge Type 21 (CA Teleconnect Fund) but used only for prepaid wireless service.	Connectivity Charges
292	CA Teleconnect Fund (VoIP Actual)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
452	CA Teleconnect Fund (VoIP)	This fund supports California providers that offer discounts to schools, libraries, health care and community-based organizations with telecommunications services that qualify. This charge Type is for reporting VoIP revenues.	Connectivity Charges
303	CA Teleconnect Fund (Wireless)	Similar to charge Type 21. Used only for wireless service.	Connectivity Charges
466	CA TRS	Similar to charge Type 23 (TRS) but only applied in California.	Connectivity Charges
548	CA TRS (Prepaid Wireless)	Similar to charge Type 466 (CA TRS) but used only for prepaid wireless service.	Connectivity Charges
467	CA TRS (Wireless)	Similar to charge Type 175 (TRS (Wireless)) but only applied in California. This charge type is assessed at the safe harbor charging and remittance standards for wireless providers set by the FCC.	Connectivity Charges
159	Cable Franchise Fee	Reserved	Reserved
87	Carrier Cost Recovery	Reserved	Reserved
229	Carrier Cost Recovery (VoIP)	Reserved	Reserved
3	Carrier Gross Receipts	This is a tax based upon gross receipts of the telecommunications carrier. Each portion of the tax is passed on to consumers based upon the amount of their phone bill.	Gross Receipts Taxes
223	CASF	California Advanced Services Fund was created to encourage deployment of broadband facilities for use in provisioning advanced telecommunications service in unserved or underserved areas of California. For other than wireless or VoIP revenue.	Connectivity Charges
545	CASF (Prepaid Wireless)	Similar to charge Type 223 (CASF) but used only for prepaid wireless service.	Connectivity Charges
293	CASF (VoIP Actual)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges

453	CASF (VoIP)	California Advanced Services Fund was created to encourage deployment of broadband facilities for use in provisioning advanced telecommunications service in unserved or underserved areas of California. This charge Type is for reporting VoIP revenues.	Connectivity Charges
304	CASF (Wireless)	Similar to charge Type 223. Used only for wireless service.	Connectivity Charges
483	CGST	National goods and service tax based on consumption within the boundary of a state or territory.	Sales and Use Taxes
484	CGST (Communications)	Similar to Tax Type 483 (CGST) but applied only to communications services.	Sales and Use Taxes
253	City of San Jose Telephone Line charge	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
255	City of San Jose Telephone Line charge (VoIP)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
256	City of San Jose Telephone Line charge (Wireless)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
254	City of San Jose Telephone Line charge-PBX/Trunk Line	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
442	COFINS	A contribution levied to finance social security, health and social care.	Business Taxes
431	Commerce Tax	Tax on Gross Revenue for the privilege of engaging in business.	Gross Receipts Taxes
64	Communications Service Tax	A tax on end users who consume communication services.	Communications Services Tax
166	Communications Service Tax (Cable)	A tax on end users who consume communication services. This tax type applies to cable only.	Communications Services Tax
238	Communications Service Tax (Non-Facilities)	Similar to Tax Type 64, but applies only to providers without facilities in the public right-of-way.	Communications Services Tax
85	Communications Service Tax (Satellite)	Similar to tax type 64 (Communications Service Tax) but applied only on satellite services.	Communications Services Tax
136	Communications Service Tax (Wireless)	A tax on end users who consume communication services. This tax type applies to wireless only.	Communications Services Tax
529	Communications Service Tax NF	Similar to Tax Type 64, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Communications Services Tax
530	Communications Service Tax NF (Cable)	Similar to Tax Type 166, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Communications Services Tax
531	Communications Service Tax NF (Satellite)	Similar to Tax Type 85, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Communications Services Tax
532	Communications Service Tax NF (Wireless)	Similar to Tax Type 136, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Communications Services Tax
536	Communications Service Tax NFR	Similar to Tax Type 64 (Communications Service Tax) but excludes the FCC Reg Fee from its taxable measure.	Communications Services Tax
537	Communications Service Tax NFR (Satellite)	Similar to Tax Type 85 (Communications Service Tax (Satellite)) but excludes the FCC Reg Fee from its taxable measure.	Communications Services Tax
213	ConnectME Fund	Assessment on state revenues to provide service to underserved areas of Maine	Connectivity Charges
216	ConnectME Fund (Cable)	Similar to charge Type 213 ConnectME Fund, but only applied to cable.	Connectivity Charges
520	ConnectME Fund (VoIP Alternate)	Similar to charge Type 215 (ConnectME Fund (VoIP)) but gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
215	ConnectME Fund (VoIP)	Similar to charge Type 213 ConnectME Fund, but only applied to VoIP	Connectivity Charges
568	ConnectME-Statewide Broadband	Similar to charge Type 213 (ConnectME Fund) but applies only on applicable lines.	Connectivity Charges
218	Consumer Counsel Fee	This fee provides funding for the Consumer Counsel, which represents public utility consumers before the PSC and similar groups in matters concerning public utility regulation.	Regulatory Charges
422	Consumer Use Rental Tax - Motor Vehicles	Refers to a use tax rate charged on the rental of motor vehicles.	Sales and Use Taxes
357	Consumer Use Tax	An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.	Sales and Use Taxes
566	Consumer Use Tax (Data Processing)	Refers to a use tax rate charged on the sale of data processing services.	Sales and Use Taxes
578	Consumer Use Tax (Digital Goods)	Similar to Tax Type 357 (Consumer Use Tax) but only applied to specified digital products.	Sales and Use Taxes

471	Consumer Use Tax (Other)	Similar to Tax Type 357 (Consumer Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct consumer use tax rate applies in a specific jurisdiction or on a temporary basis.	Sales and Use Taxes
594	Consumer Use Tax (Single Article)	Similar to Tax Type 357 (Consumer Use Tax) but applies to the sale of a single article.	Sales and Use Taxes
525	Consumer Use Tax (Tiered Rate)	Similar to Tax Type 357 (Consumer Use Tax) but only applied for sales above a threshold.	Sales and Use Taxes
386	Consumer Use Tax-Alcohol	Refers to a tax rate charged on the consumption of alcohol.	Sales and Use Taxes
381	Consumer Use Tax-Food	Refers to a rate charged on the consumption of food or beverages.	Sales and Use Taxes
392	Consumer Use Tax-Food and Beverage	A rate charged on the consumption of food or beverages.	Sales and Use Taxes
380	Consumer Use Tax-Food and Drugs	Refers to a rate charged on the consumption of food, drugs or beverages.	Sales and Use Taxes
377	Consumer Use Tax-Manufacturing	Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
384	Consumer Use Tax-Medical Equipment	Tax that applies exclusively to the consumption of medical equipment.	Sales and Use Taxes
382	Consumer Use Tax-Motor Fuel	Refers to a tax rate charged on the consumption of motor fuel.	Sales and Use Taxes
378	Consumer Use Tax-Motor Vehicles	Refers to a use tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
383	Consumer Use Tax-Parking	Tax on the fee charged for the parking of motor vehicles.	Sales and Use Taxes
376	Consumer Use Tax-Senior Citizen	Similar to tax type 357 (Consumer Use Tax) but only applies to Senior Citizens who meet certain age requirements.	Sales and Use Taxes
379	Consumer Use Tax-Vending	Use Tax that applies to the consumption of items sold through vending machines.	Sales and Use Taxes
388	Consumer Use Tax-Video	A tax charged on the provision of video services.	Sales and Use Taxes
581	Consumption Tax	A tax on goods or services.	Value Added Taxes
124	Convention Center Tax	Sales tax designated for convention or conference centers.	Sales and Use Taxes
437	Copyright Fee (Fixed)	Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a fixed amount.	Reserved
436	Copyright Fee (Rated)	Fee to compensate copyright owners for re-transmission of copyrighted programs. Customer charged as a percentage of revenue.	Reserved
571	Corporate Activity Tax	A tax imposed on the privilege of conducting commercial activity in a jurisdiction.	Gross Receipts Taxes
164	Cost Recovery Surcharge	Reserved	Reserved
609	Covid 19 Levy	A tax on goods and services to raise revenue to support Covid 19 expenditures.	Value Added Taxes
361	Crime Control District Consumer Use Tax	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
94	Crime Control District Tax	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
148	Crime Control District Tax (Data Processing)	A specific district tax on data processing services that supports a crime control program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
325	Crime Control District Vendor Use Tax	A specific district tax that supports a crime control program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
107	Crime Control District Web Hosting Tax	A specific district tax on web hosting services that supports a crime control program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
266	CRT Levy	A fee used to fund the Canadian Radio-television and Telecommunications Commission.	Regulatory Charges
285	Deaf and Disabled Fund (Wireless)	Similar to charge Type 20 (State Deaf and Disabled Fund), but applies only to wireless transactions.	Connectivity Charges
367	Development District Consumer Use Tax	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
100	Development District Tax	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
154	Development District Tax (Data Processing)	A specific district tax on data processing services that supports a development program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
331	Development District Vendor Use Tax	A specific district tax that supports a development program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
113	Development District Web Hosting Tax	A specific district tax on web hosting services that supports a development program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
630	Digital Service Tax	Tax based on the provision of digital services.	Gross Receipts Taxes

358	District Consumer Use Tax	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.	Sales and Use Taxes
504	District Consumer Use Tax NF	Similar to Tax Type 358 (District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
4	District Tax	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.	Sales and Use Taxes
157	District Tax (Data Processing)	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.	Sales and Use Taxes
32	District Tax (Residential Only)	Similar to tax type 4 (District Tax) but applies only to a residential customer.	Sales and Use Taxes
59	District Tax (Web Hosting)	Similar to tax type 4 (District Tax) but applies only on web hosting services.	Sales and Use Taxes
495	District Tax NF	Similar to Tax Type 4 (District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
322	District Vendor Use Tax	District taxes are taxes associated with a particular district. Typically this is a school district, however, it could be a redevelopment, sports, entertainment or some other type of district.	Sales and Use Taxes
511	District Vendor Use Tax NF	Similar to Tax Type 322 (District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
584	Division of Homeland Security Public Safety Fee	A charge to fund construction, maintenance, and upgrades of the West Virginia Interoperable Radio Project and any other costs associated with maintaining infrastructure of the system.	E-911 Charges
202	Dry Cleaning Fee	Fee charged on the sale of dry cleaning services.	Sales and Use Taxes
10	E-911	Provides funding for the emergency 911 system.	E-911 Charges
463	E-911 (Advanced Services)	Similar to charge Type 10 (E-911) but applied to Advanced Services.	E-911 Charges
35	E911 (Business)	Similar to charge type 10 (E911 ) but applies only to a business customer.	E-911 Charges
92	E911 (Centrex)	Similar to charge type 10 (E911) but only applies to a Centrex extension.	E-911 Charges
475	E-911 (Lifeline)	Similar to charge Type 10 (E-911) but only applied to a lifeline customer.	E-911 Charges
39	E911 (PBX/Trunk line)	Similar to charge type 10 (E911 ) but applies only on a local PBX or local trunk line.	E-911 Charges
43	E911 (Residential)	Similar to charge type 10 (E911 ) but applies only to a residential customer.	E-911 Charges
244	E-911 (VoIP Business)	This charge is used to fund emergency 911 systems. This charge type applies in jurisdictions that have enacted E911 charges specifically for VoIP service. It applies only to a business customer.	E-911 Charges
240	E-911 (VoIP PBX)	Similar to charge Type 10 (E911) but applies only to VoIP PBX Service.	E-911 Charges
161	E911 (VoIP)	This charge is used to fund emergency 911 systems. This charge type applies in jurisdictions that have enacted E911 charges specifically for VoIP service.	E-911 Charges
239	E-911 (VoIP) Alternate	This charge type gives interconnected VoIP carriers the ability to report actual interstate/international revenues subject to the E-911 as opposed to using the Safe Harbor percentage. Those who wish to use this method of reporting should override charge Type 161 to 0% and override charge Type 239 to the current E-911 rate.	E-911 Charges
434	E-911 (VoIP-Nomadic PBX)	Similar to charge Type 10 (E911), but applies only to VoIP Nomadic PBX Service.	E-911 Charges
245	E-911 (VoIP-Nomadic)	Similar to charge type 10 (E911 ) but applies only to a nomadic VoIP customer.	E-911 Charges
44	E911 (Wireless)	Similar to charge type 10 (E911 ) but applies only on wireless telecommunications.	E-911 Charges
297	E911 Equalization Surcharge	A surcharge that provides funding for the emergency 911 system.	E-911 Charges
125	E911 High Capacity Trunk	This charge is used to fund the emergency 911 systems. This charge type is used in jurisdictions that have a different rate for High Capacity Trunks.	E-911 Charges

116	E911 Network And Database Surcharge	Charge assessed on each access line to pay the cost of developing and maintaining a network and database for a 911 emergency system.	E-911 Charges
121	E911 Operational Surcharge County Commission	Portion of E911 voted upon and approved by the County Commission.	E-911 Charges
122	E911 Operational Surcharge Voter Approved	Portion of E911 voted upon and approved by the Voters in a county.	E-911 Charges
233	E-911 Prepaid Wireless	Similar to charge Type 10 (E911 charge) but applies only on prepaid wireless telecommunications.	E-911 Charges
246	E-911 Prepaid Wireless (Alternate)	This charge type gives prepaid wireless providers the ability to report E-911 charged at the point of sale as opposed to using a fixed amount for every \$X of service. Those who wish to use this method of reporting should override charge Type 233 to \$0 and override charge Type 246 to the current E-911 rate.	E-911 Charges
435	E-911 Service Fee (NL 911 Bureau)	Newfoundland and Labrador's Provincial E911 Fee.	E-911 Charges
264	E-911 Technical Charge	A charge applied to users of E-911 services that is retained by the carrier to absorb costs incurred for the provision of E-911 service.	E-911 Charges
598	E-988	Provides funding for the National Suicide Prevention Lifeline system.	E-911 Charges
634	E-988 (Business)	Similar to charge Type 598 (E-988) but applies only to business customers.	E-911 Charges
635	E-988 (Centrex)	Similar to charge Type 598 (E-988) but applies only to Centrex extensions.	E-911 Charges
636	E-988 (High Capacity Trunk)	Similar to charge Type 598 (E-988) but applies only to High Capacity Trunks.	E-911 Charges
601	E-988 (VoIP)	Similar to charge Type 598 (E-988) but applies only to VoIP telecommunications.	E-911 Charges
599	E-988 (Wireless)	Similar to charge Type 598 (E-988) but applies only to wireless telecommunications.	E-911 Charges
600	E-988 Prepaid Wireless	Similar to charge Type 598 (E-988) but applies only to prepaid wireless telecommunications.	E-911 Charges
279	Education Cess	A tax levied to collect funds for education.	Sales and Use Taxes
419	Education Consumer Use - Manufacturing	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
415	Education Consumer Use-Motor Vehicles	Refers to an educational use tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
417	Education Sales-Manufacturing	Refers to an educational sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
413	Education Sales-Motor Vehicles	Refers to an educational sales tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
412	Education Sales-Vending	Refers to an educational sales tax rate that applies to the retail sale of items sold through vending machines.	Sales and Use Taxes
418	Education Use-Manufacturing	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
414	Education Use-Motor Vehicles	Refers to an educational use tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
420	Education Vendor Use - Manufacturing	Refers to an educational use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
416	Education Vendor Use-Motor Vehicles	Refers to an educational use tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
372	Educational Consumer Use Tax	Use tax designated specifically for education and reported apart from the general use tax.	Sales and Use Taxes
119	Educational Sales Tax	Sales tax designated specifically for education and reported apart from the general sales tax.	Sales and Use Taxes
120	Educational Use Tax	Use tax designated specifically for education and reported apart from the general use tax.	Sales and Use Taxes
336	Educational Vendor Use Tax	Use tax designated specifically for education and reported apart from the general use tax.	Sales and Use Taxes
207	Electronic Waste Recycling Fee-Large	A fee charged for larger monitors to cover the disposal of such items.	Sales and Use Taxes
206	Electronic Waste Recycling Fee-Medium	A fee charged for certain sized monitors fitting between certain dimensions to cover the disposal of such items.	Sales and Use Taxes
205	Electronic Waste Recycling Fee-Small	A fee charged for smaller monitors to cover the disposal of such items.	Sales and Use Taxes
365	Emergency Services District Consumer UseTax	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
98	Emergency Services District Tax	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes

152	Emergency Services District Tax (Data Processing)	A specific district tax on data processing services that supports an emergency services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
329	Emergency Services District Vendor Use Tax	A specific district tax that supports an emergency services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
111	Emergency Services District Web Hosting Tax	A specific district tax on web hosting services that supports an emergency services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
478	E-rate Broadband Program	E-rate Broadband Program to assist schools and public libraries to fund broadband facilities and obtain broadband connectivity.	Connectivity Charges
479	E-rate Broadband Program (Business Line)	Similar to charge type 478 (E-rate Broadband Program) but only applied to a business local line.	Connectivity Charges
480	E-rate Broadband Program (Line)	Similar to charge type 478 (E-rate Broadband Program) but only applied to applicable local access or local trunk line.	Connectivity Charges
519	E-rate Broadband Program (VoIP Alternate)	Similar to charge Type 478 (E-rate Broadband Program) but gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
481	E-rate Broadband Program (Wireless)	Similar to charge type 478 (E-rate Broadband Program) but only applied to wireless telecommunications.	Connectivity Charges
158	Eschelon UUT	Reserved	Reserved
5	Excise Tax	Excise taxes are imposed at the manufacturer and/or retail level and are virtually indistinguishable from a sales tax to the consumer. However, many excise taxes are considered part of the sale or gross receipts and are therefore taxes by sales and/or gross receipts taxes.	Excise Taxes
275	Excise Tax (Wireless)	Similar to Tax Type 5, but applies only to wireless customers.	Excise Taxes
533	Excise Tax NF	Similar to Tax Type 5, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Excise Taxes
72	FCC Regulatory Fee	A fee paid by Cable Television Service providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is only an estimate only of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.	Cable Regulatory Fees
430	FCC Regulatory Fee (Satellite)	A fee paid by Satellite Television service providers to fund the Federal Communications Commission. The current rate is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.	Regulatory Charges
274	FCC Regulatory fee (VoIP Alternate)	Reserved	Reserved
226	FCC Regulatory Fee (VoIP)	Similar to charge Type 169 (FCC Regulatory Fee (Wireline)), but applies to VoIP services.	Regulatory Charges
170	FCC Regulatory Fee (Wireless)	A fee paid by Commercial Wireless providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon the number of subscribers from a prior period, therefore it is only an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.	Regulatory Charges
169	FCC Regulatory Fee (Wireline)	A fee paid by Interstate Telecommunications Service Providers to fund the Federal Communications Commission. The current rate in the system is the last rate published by the FCC and is based upon 499 revenues from a prior period, therefore it is only an estimate of actual liability. If the user does not wish to pass this fee on, or collects the fee by another mechanism, the rate can be overridden to 0%, or the user can override the rate to match their estimation.	Regulatory Charges
429	FCC Regulatory Fee-Toll Free	A fee paid by interstate telecommunications providers to fund the Federal Communications Commission. The current rate is the last rate published by the FCC and is based upon the number of subscribers from a prior period and is an estimate of actual liability.	Regulatory Charges

31	Fed Telecommunications Relay Service	The charge funds the Federal Telecommunications Relay Services (TRS), which is required by Title IV of the Americans with Disabilities Act.	Connectivity Charges
62	Fed TRS Cellular	Similar to charge type 31 (Fed Telecommunications Relay Service) but applies only on wireless services. Following safe harbor chargeing and remittance standards for cellular providers set by the FCC, this charge type is assessed at a rate of fifteen percent (15%) of the current Federal TRS rate as established by the FCC.	Connectivity Charges
63	Fed TRS Paging	Similar to charge type 31 (Fed Telecommunications Relay Service) but applies only on paging services. Following safe harbor chargeing and remittance standards for paging service providers set by the FCC, this charge type is assessed at a rate of twelve percent (12%) of the current Federal TRS rate as established by the FCC.	Connectivity Charges
18	Fed Universal Service Fund	Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon interstate and international telephone revenue and FCC Subscriber Line Fee charges.	Connectivity Charges
7	Fed USF A - School	A federal universal service fund imposed by the Federal Communications Commission to fund schools, libraries and rural health care support mechanisms. (See also type 18)	Connectivity Charges
55	Fed USF Cellular	Similar to charge type 18 (Fed USF Combined High Cost and School) but applies only on wireless telecommunications. Following the safe harbor chargeing and remittance standards for cellular providers set by the FCC, this charge type is assessed at a rate of thirty seven and one tenth percent (37.1%) of the current Federal USF rate as established by the FCC.	Connectivity Charges
56	Fed USF Paging	Similar to charge type 18 (Fed USF Combined High Cost and School) but applies only on paging services. Following the safe harbor chargeing and remittance standards for paging service providers set by the FCC, this charge type is assessed at a rate of twelve percent (12%) of the current Federal USF rate as established by the FCC.	Connectivity Charges
6	Federal Excise Tax	Federal tax on telecommunications services.	Excise Taxes
88	Federal TRS (Alternate)	Reserved	Reserved
277	Federal Universal Service Fund (Non-Billable)	Charge imposed by the FCC to fund schools, libraries, rural healthcare support mechanisms, lifeline, link-up and high cost fund. Charges included in this charge type are liabilities of the carrier, but can not be billed to the end-user.	Connectivity Charges
83	Federal USF (Alternate)	Reserved	Reserved
444	Federal USF (Centrex)	Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon FCC Subscriber Line Charges applicable to Centrex service. This charge type allows for regulatory compliance with FCC regulations in regards to Centrex accounts.	Regulatory Charges
369	Fire District Consumer Use Tax	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.	Sales and Use Taxes
103	Fire District Tax	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.	Sales and Use Taxes
333	Fire District Vendor Use Tax	A specific district tax that supports a fire district. This district can overlap county and local jurisdictions.	Sales and Use Taxes
562	First Response Surcharge	A surcharge that provides funding for first response.	E-911 Charges
563	First Response Surcharge (Wireless)	Similar to First Response Surcharge (charge Type 562) but applied only to wireless transactions.	E-911 Charges
318	Food and Beverage Tax	A rate charged on the sale of food or beverages.	Sales and Use Taxes
370	Football District Consumer Use Tax	A specific district tax that supports a football program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
105	Football District Tax	A specific district tax that supports a football program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
334	Football District Vendor Use Tax	A specific district tax that supports a football program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
73	Franchise charge (Cable)	Similar to charge type 29 (Franchise charge) but applies on a cable television carrier for the granting of a cable television franchise by the governing body.	Cable Regulatory Fees
595	Franchise charge (Cable) NFR	Similar to charge Type 73 (Franchise charge (Cable)), but does not include FCC Reg Fee in the assessment base.	Cable Regulatory Fees
222	Franchise Fee	Reserved	Reserved



29	Franchise Tax	Tax imposed upon a telecommunications carrier for granting of a telecommunications franchise by the governing body. Many of these can and are passed on to the consumer.	Business Taxes
86	Franchise Tax (Satellite)	Similar to tax type 29 (Franchise Tax) but applies on a satellite television carrier for granting of a satellite TV franchise by the governing body.	Business Taxes
82	Franchise Tax (Wireless)	Similar to tax type 29 (Franchise Tax) but applies on a wireless carrier for the granting of a franchise by the governing body.	Business Taxes
455	FUNTTTEL	A telecommunications charge levied on providers of telecommunications services to encourage the process of technological innovation.	Regulatory Charges
195	Fur Tax	Tax charged on the sale of furs.	Sales and Use Taxes
163	FUSF	This charge type gives interconnected VoIP carriers the ability to report actual interstate/international revenues subject to the FUSF as opposed to using the Safe Harbor percentage. Those who wish to use this method of reporting should override charge Type 162 to 0% and override charge Type 163 to the current FUSF rate.	Connectivity Charges
311	FUSF (Multi-line)	Federal Universal Service Fund charge imposed by FCC to fund schools, libraries, rural health care support mechanisms, lifeline, link-up, and the high cost fund. This charge is applied upon FCC Subscriber Line Charges applicable to multi-line local phone service. This charge type allows for regulatory compliance with FCC regulations in regards to multi-line accounts.	Connectivity Charges
162	FUSF (VoIP)	Similar to charge type 18 (Fed USF Combined High Cost and School) but applies only on interconnected VoIP services. Following the safe harbor charging and remittance standards for interconnected VoIP providers set by the FCC, this charge type is assessed at a rate of sixty four and nine tenths percent (64.9%) of the current Federal USF rate as established by the FCC.	Connectivity Charges
625	FUSF Cellular (Non-Billable)	Similar to charge Type 55 (Fed USF Cellular). Charges included in this charge type are liabilities of the carrier but cannot be billed to the end-user.	Connectivity Charges
627	FUSF Centrex (Non-Billable)	Similar to charge Type 444 (Federal USF (Centrex)). Charges included in this charge type are liabilities of the carrier but cannot be billed to the end-user.	Connectivity Charges
628	FUSF Multi-Line (Non-Billable)	Similar to charge Type 311 (FUSF (Multi-line)). Charges included in this charge type are liabilities of the carrier but cannot be billed to the end-user.	Connectivity Charges
626	FUSF Paging (Non-Billable)	Similar to charge Type 56 (Fed USF Paging). Charges included in this charge type are liabilities of the carrier but cannot be billed to the end-user.	Connectivity Charges
629	FUSF VoIP (Non-Billable)	Similar to charge Type 162 (FUSF (VoIP)). Charges included in this charge type are liabilities of the carrier but cannot be billed to the end-user.	Connectivity Charges
456	FUST	Fund of Universalization of Telecommunication Services imposed to cover costs of universal telecommunications services. It is applied on the gross operating revenue resulting from the provision of telecommunication services.	Connectivity Charges
301	GA Universal Access Fund	Similar to charge Type 13. Used in GA to provide funding for the cost of telecommunications in remote areas.	Connectivity Charges
572	General Excise Tax	A privilege tax imposed on gross income derived from business activities.	Excise Taxes
574	General Excise Tax (Services)	Similar to Tax Type 572 but applied to services.	Excise Taxes
575	General Excise Tax (Wholesale Services)	Similar to Tax Type 572 but applied to wholesale services.	Excise Taxes
573	General Excise Tax (Wholesale)	Similar to Tax Type 572 but applied only to wholesale transactions.	Excise Taxes
616	Georgia TRS Fund	Similar to charge Type 23 (Telecom Relay Surcharge) but only applied in Georgia.	Connectivity Charges
608	GETFund Levy	A tax on goods and services to support the Ghana Education Trust Fund.	Value Added Taxes
66	Goods and Service Tax (GST)	Goods and service tax based on consumption.	Sales and Use Taxes
67	Harmonized Sales Tax (HST)	Provincial sales tax applied in specific Canadian provinces. Rate is a combination of the provincial sales tax and the national GST.	Sales and Use Taxes
364	Health Services District Consumer Use Tax	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
97	Health Services District Tax	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes

151	Health Services District Tax (Data Processing)	A specific district tax on data processing services that supports a health services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
328	Health Services District Vendor Use Tax	A specific district tax that supports a health services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
110	Health Services District Web Hosting Tax	A specific district tax on web hosting services that supports a health services program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
363	Hospital District Consumer Use Tax	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
505	Hospital District Consumer Use Tax NF	Similar to Tax Type 363 (Hospital District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
96	Hospital District Tax	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
150	Hospital District Tax (Data Processing)	A specific district tax on data processing services that supports hospital program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
496	Hospital District Tax NF	Similar to Tax Type 96 (Hospital District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
327	Hospital District Vendor Use Tax	A specific district tax that supports hospital program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
512	Hospital District Vendor Use Tax NF	Similar to Tax Type 327 (Hospital District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
109	Hospital District Web Hosting Tax	A specific district tax on web hosting services that supports hospital program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
443	ICMS	State tax for goods and services.	Value Added Taxes
488	IGST	Integrated goods and service tax based on consumption.	Sales and Use Taxes
482	IGST (Communications)	Integrated goods and service tax based on consumption but applied only to communications services.	Sales and Use Taxes
366	Improvement District Consumer Use Tax	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
506	Improvement District Consumer Use Tax NF	Similar to Tax Type 366 (Improvement District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
99	Improvement District Tax	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
153	Improvement District Tax (Data Processing)	A specific district tax on data processing services that supports a public improvement program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
497	Improvement District Tax NF	Similar to Tax Type 99 (Improvement District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
330	Improvement District Vendor Use Tax	A specific district tax that supports a public improvement program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
513	Improvement District Vendor Use Tax NF	Similar to Tax Type 330 (Improvement District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
112	Improvement District Web Hosting Tax	A specific district tax on web hosting services that supports a public improvement program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
211	IN Universal Service Charge	Indiana fee used to fund schools and underserved areas of the state	Connectivity Charges
461	ITAC Assessment	The Illinois Telecommunications Access Corporation (ITAC) Assessment assists persons that have a hearing or speech disability.	Connectivity Charges
489	Kentucky Lifeline Surcharge	Kentucky Universal Lifeline Telephone Service surcharge to provide basic telephone service to qualifying low income families. This is the required invoice presentation.	Connectivity Charges
580	Kerala Flood Cess	A tax levied to raise funds for reconstruction after a flood.	Sales and Use Taxes
458	Krishi Kalyan Cess	A tax to generate funds for financing and promoting agricultural improvement initiatives.	Excise Taxes
197	Lead Acid Battery Fee	Fee charged to cover the cost involved in the disposing of lead based batteries.	Sales and Use Taxes
199	Lead Acid Battery Fee-Larger Battery	Fee charged for batteries over a certain pre-described voltage to cover the cost involved in disposing lead based batteries.	Sales and Use Taxes

362	Library District Consumer Use Tax	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
95	Library District Tax	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
149	Library District Tax (Data Processing)	A specific district tax on data processing services that supports a library program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
326	Library District Vendor Use Tax	A specific district tax that supports a library program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
108	Library District Web Hosting Tax	A specific district tax on web hosting services that supports a library program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
8	License Tax	Tax based upon the granting of a license to perform a service to the community. In many cases, this tax can be passed on to consumers.	Business Taxes
40	License Tax (Business)	Similar to tax type 8 (License Tax) but applies only to a business customer type.	Business Taxes
224	License Tax (Cable)	Similar to Tax Type 8 (License Tax), but applies to providers of cable television services.	Business Taxes
117	License Tax Emergency	Utility tax for emergency budgetary purposes.	Business Taxes
118	License Tax Emergency (Business)	Utility tax for emergency budgetary purposes. (Applies to business accounts.)	Business Taxes
535	License Tax NF	Similar to Tax Type 8, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Business Taxes
387	Liquor Drink Consumer Use Tax	Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.	Sales and Use Taxes
210	Liquor Drink Tax	Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.	Sales and Use Taxes
351	Liquor Drink Vendor Use Tax	Applies where there is a distinct rate on the sale of mixed drinks ready for on-site consumption.	Sales and Use Taxes
555	Long Distance Surtax	Surtax on telecommunications services, but only applied to long distance services.	Business Taxes
569	Maine Universal Service Fund Surcharge	Similar to charge Type 13 (State Universal Service Fund) but only applied in Maine.	Connectivity Charges
570	Maine Universal Service Fund Surcharge (Wireless)	Similar to charge Type 569 (Maine Universal Service Fund Surcharge) but applies only on wireless telecommunications.	Connectivity Charges
407	Mass Transit District Consumer Use Tax	A specific district tax that supports Mass Transit.	Sales and Use Taxes
507	Mass Transit District Consumer Use Tax NF	Similar to Tax Type 407 (Mass Transit District Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
401	Mass Transit District Tax	A specific district tax that supports Mass Transit.	Sales and Use Taxes
498	Mass Transit District Tax NF	Similar to Tax Type 401 (Mass Transit District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
408	Mass Transit District Vendor Use Tax	A specific district tax that supports Mass Transit.	Sales and Use Taxes
514	Mass Transit District Vendor Use Tax NF	Similar to Tax Type 408 (Mass Transit District Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
402	Metropolitan District Tax	A specific district tax that supports a Metropolitan district.	Sales and Use Taxes
499	Metropolitan District Tax NF	Similar to Tax Type 402 (Metropolitan District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
405	MHA Consumer Use Tax	A specific district tax that supports a Multi-jurisdictional Housing Authority.	Sales and Use Taxes
508	MHA Consumer Use Tax NF	Similar to Tax Type 405 (MHA Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
399	MHA District Tax	A specific district tax that supports a Multi-jurisdictional Housing Authority.	Sales and Use Taxes
500	MHA District Tax NF	Similar to Tax Type 399 (MHA District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
406	MHA Vendor Use Tax	A specific district tax that supports a Multi-jurisdictional Housing Authority.	Sales and Use Taxes
515	MHA Vendor Use Tax NF	Similar to Tax Type 406 (MHA Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
141	Missouri Universal Service Fund	Fund established by the Missouri PSC to help low-income and disabled Missourians receive discounts for basic local telephone service.	Connectivity Charges

446	Mobile Telephony Services Surcharge	Mobile Telephony Services (MTS) Surcharge on prepaid wireless telecommunications recovering California PUC expenses on wireless communication services.	Regulatory Charges
397	Montana Excise Tax	Similar to Excise Tax (Tax Type 5) but applied only in Montana.	Excise Taxes
51	Municipal Right of Way	charge imposed on local exchange telephone services to cover the municipal cost in managing and maintaining municipal rights-of-way. Typically these charges are accessed through a per line fee.	Right of Way Fees
52	Municipal Right of Way (Business)	Similar to charge type 51 (Municipal Right of Way) but applies only to business customers of local exchange services.	Right of Way Fees
167	Municipal Right of Way (Cable)	charge imposed on cable television services to cover the municipal cost in managing and maintaining municipal rights-of-way.	Right of Way Fees
553	Municipal Right of Way (Dark Fiber)	Similar to charge type 51 (Municipal Right of Way) but applies to the lease of dark fiber.	Right of Way Fees
228	Municipal Right of Way (Extension)	Similar to charge Type 51 - Right of Way (Residential), but only applies to Centrex and PBX extensions.	Right of Way Fees
552	Municipal Right of Way (Internet)	Similar to charge type 51 (Municipal Right of Way) but applies to internet related services.	Right of Way Fees
53	Municipal Right of Way (Private Line)	Similar to charge type 51 (Municipal Right of Way) but applies only to private line customers (Residential and Business).	Right of Way Fees
278	Municipal Right of Way-High Capacity Trunk	Similar to charge Type 51 (Municipal Right of Way), but applies only to High Capacity Trunks.	Right of Way Fees
70	National Contribution Regime (NCR)	National Canadian charge on telecom for the provisioning of universal service throughout Canada. Similar to the Federal USF.	Connectivity Charges
527	National Sales Tax	Similar to Tax Type 1 (Sales Tax) but only applied to international jurisdictions levying sales tax.	Sales and Use Taxes
559	National Sales Tax (Wholesale)	Similar to National Sales Tax (Tax Type 527) but applied only to wholesale transactions.	Sales and Use Taxes
528	National Service Tax	Similar to Tax Type 1 (Sales Tax) but only applied to international jurisdictions levying service tax separate from sales tax.	Sales and Use Taxes
312	ND Gross Receipts Tax	A North Dakota tax based upon the gross receipts of one or more transaction and service type combinations.	Gross Receipts Taxes
299	NE Universal Service	Similar to charge Type 13, but applied only in the state of Nebraska.	Connectivity Charges
221	Network Access Fee	Reserved	Reserved
319	Network Access Fee LD-Interstate	Reserved	Reserved
320	Network Access Fee LD-Intrastate	Reserved.	Reserved
272	Network Access Fee-Interstate	Reserved	Reserved
607	NHIL	A tax on goods and services to support National Health Insurance.	Value Added Taxes
612	NM Compensating Tax	Similar to Tax Type 49 (Use Tax) but imposed on the gross receipts of persons engaged in business in New Mexico.	Sales and Use Taxes
613	NM Consumer Compensating Tax	Similar to Tax Type 49 (Use Tax) but imposed on the gross receipts of persons engaged in business in New Mexico.	Sales and Use Taxes
611	NM Gross Receipts Tax	Similar to Tax Type 1 (Sales Tax) but imposed on the gross receipts of persons engaged in business in New Mexico.	Sales and Use Taxes
614	NM Vendor Compensating Tax	Similar to Tax Type 49 (Use Tax) but imposed on the gross receipts of persons engaged in business in New Mexico.	Sales and Use Taxes
231	North Carolina Telecommunications Sales Tax	Tax on privilege of purchasing telecommunication services in North Carolina.	Sales and Use Taxes
391	NY District Consumer Use Tax	Similar to Tax Type 4 (District Tax), but applied only in New York.	Sales and Use Taxes
355	NY District Vendor Use Tax	Similar to Tax Type 4 (District Tax), but applied only in New York.	Sales and Use Taxes
45	NY Franchise 184	NY State imposed franchise tax on local telephone carriers who are principally engaged in the conduct of local telephone business (i.e. 50% or more of the carrier's operating revenues are derived from local telephone business revenues.)	Business Taxes
46	NY Franchise 184 Usage	Similar to tax type 45 (NY Franchise 184) but only applicable to separately charged intraLATA toll services. Said charge is still subject to the "principally engaged in the conduct of local telephone business" standard as described above in tax type 45 description.	Business Taxes
315	NY Local District Tax	Similar to Tax Type 4 (District Tax), but applied only in New York.	Sales and Use Taxes
314	NY Local Transit Tax	Similar to Tax Type 33 (Transit Tax), but applied only in New York.	Sales and Use Taxes
28	NY MCTD 184a	New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable local telephone services subject to the NY Franchise 184 tax (tax type 45 below) and said services have occurred solely within the specific NY counties that comprise the NY MCTD.	Business Taxes

47	NY MCTD 184a Usage	Similar to tax type 28 (NY MCTD 184a) but only applicable to separately charged intraLATA toll services. Said charge is still subject to the "principally engaged in the conduct of local telephone business" standard as described above in tax type 45 description.	Business Taxes
27	NY MCTD 186c	New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable telephone services subject to the NY 186e excise tax on telecommunications and said services have occurred solely within the specific NY counties that comprise the NY MCTD.	Excise Taxes
425	NY MCTD 186c (Wireless)	New York Metropolitan Commuter Transportation District (NY MCTD) imposed surcharge based on the taxable wireless telephone services subject to the NY 186e excise tax on telecommunications and said services have occurred solely within the specific NY counties that comprise the NY MCTD.	Excise Taxes
313	NY Sales Tax	Similar to Tax Type 1 (Sales Tax), but applied only in New York.	Sales and Use Taxes
308	NY TAF	Targeted Accessibility Fund of New York. Used to ensure proper funding of Lifeline, E911, Public Interest Pay Phones and TRS.	Connectivity Charges
390	NY Transit Consumer Use Tax	Similar to Tax Type 33 (Transit Tax), but applied only in New York.	Sales and Use Taxes
354	NY Transit Vendor Use Tax	Similar to Tax Type 33 (Transit Tax), but applied only in New York.	Sales and Use Taxes
294	Oklahoma Sales Tax	Similar to Tax Type 1 (Sales Tax) but applied only in Oklahoma.	Sales and Use Taxes
41	Optional TIMF	Similar to charge type 24 (Telecommunications Infrastructure Maintenance Fee) but applies only in the state of Illinois and at the option of the carrier for municipalities in Illinois who do not impose a local TIMF charge.	Right of Way Fees
9	P.U.C. Fee	Public Utility Commission fees are used to fund the Public Utility Commission or Public Service Commission.	Regulatory Charges
180	P.U.C. Fee - Cable	Similar to charge Type 9, but applies to Cable television revenues only.	Regulatory Charges
521	P.U.C. Fee (VoIP Alternate)	Similar to charge Type 9 (P.U.C. Fee) but gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Regulatory Charges
604	P.U.C. Fee (VoIP) NF	Similar to charge Type 9 (P.U.C. Fee) but applies only to VoIP services. This charge does not include the Federal USF or the Federal FCC Regulatory Fee in the assessment base.	Regulatory Charges
522	P.U.C. Fee NF	Similar to charge Type 9 (P.U.C. Fee), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Regulatory Charges
214	PA PURTA Surcharge	Similar to Tax Type 14 in PA, but this surcharge applies only to intrastate revenues	Gross Receipts Taxes
441	PIS	A social contribution tax targeted to finance unemployment insurance and allowance for low paid workers.	Business Taxes
25	Poison Control Fund	Fund used to establish and support a statewide poison control center network.	E-911 Charges
410	Poison Control Fund (Wireless)	Similar to Poison Control Fund (charge Type 25) but applied only to Wireless transactions.	E-911 Charges
247	Police and Fire Protection Fee	A charge to fund public safety services.	E-911 Charges
262	Police and Fire Protection Fee (Prepaid)	Similar to charge Type 247, but applies only to Prepaid services.	E-911 Charges
104	Police District Tax	A specific district tax that supports a police district. This district can overlap county and local jurisdictions.	Sales and Use Taxes
133	Police Jury Tax B	Tax to fund police jurisdictions. The letter designation is used in compliance reporting.	Sales and Use Taxes
134	Police Jury Tax C	Tax to fund police jurisdictions. The letter designation is used in compliance reporting.	Sales and Use Taxes
135	Police Jury Tax E	Tax to fund police jurisdictions. The letter designation is used in compliance reporting.	Sales and Use Taxes
389	Premier Resort Area Consumer Use Tax	Similar to Use Tax (Tax Type 49), but applied only in Premier Resort Areas.	Sales and Use Taxes
296	Premier Resort Area Tax	Similar to Sales Tax (Tax Type 1), but applied only in Premier Resort Areas.	Sales and Use Taxes
353	Premier Resort Area Vendor Use Tax	Similar to Use Tax (Tax Type 49), but applied only in Premier Resort Areas.	Sales and Use Taxes
309	Prepaid Wireless E911 TRS Surcharge	A surcharge for E911 and TRS which is applied to Prepaid Wireless Service.	E-911 Charges
196	Privilege Tax-Manufacturing	Tax on the privilege of purchasing items to be used in the manufacturing process.	Business Taxes
201	Privilege Tax-Recreation	Tax charged for recreational events such as sporting events or any similar type of endeavor.	Business Taxes

68	Provincial Sales Tax (PST)	Sales tax applied at the provincial level.	Sales and Use Taxes
181	Provincial Sales Tax (TOLL)	Sales tax applied in various Canadian provinces. This tax type applies to Toll services only.	Sales and Use Taxes
84	Public Education and Government (PEG) Access Fee	Fee to subscribers for support of PEG access.	Cable Regulatory Fees
263	Public Safety Communications Surcharge	A charge to fund public safety services.	E-911 Charges
491	Public Safety Communications Surcharge (Prepaid)	A charge to fund public safety services but only applied to prepaid wireless service.	E-911 Charges
632	Public Safety Fee	A fee to fund public safety services.	E-911 Charges
501	Public Safety Improvement District Tax NF	Similar to Tax Type 400 (Public Safety Improvements District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
560	Public Safety Improvements Consumer Use Tax	A specific district tax that supports public safety improvements.	Sales and Use Taxes
400	Public Safety Improvements District Tax	A specific district tax that supports public safety improvements.	Sales and Use Taxes
561	Public Safety Improvements Vendor Use Tax	A specific district tax that supports public safety improvements.	Sales and Use Taxes
546	PUC Fee (Prepaid Wireless)	Similar to charge Type 9 (P.U.C. Fee) but used only for prepaid wireless service.	Regulatory Charges
306	PUC Fee (Wireless)	Similar to charge Type 9. Used only for wireless service.	Regulatory Charges
493	PUC Franchise Fee (Video) NF	Similar to charge Type 9 (P.U.C. Fee) but only applied to video services. This charge does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Regulatory Charges
69	Quebec Sales Tax (QST)	Specific sales tax applied only in the province of Quebec, Canada.	Sales and Use Taxes
394	Radio Rights Fee	A Fee applied per station and per frequency to providers of Mobile Telecommunications.	Connectivity Charges
179	Regulatory Cost Charge - Cable	Same as Regulatory Cost Charge-Local. The fee would cover cable services only.	Regulatory Charges
178	Regulatory Cost Charge - Intrastate	Same as Regulatory Cost Charge-Local. The fee would cover intrastate calling only.	Regulatory Charges
177	Regulatory Cost Charge - Local	Fee charged by the applicable regulatory agency to cover that agencies expenses for the upcoming year. This fee covers local phone service only.	Regulatory Charges
225	Relay Missouri Surcharge	A Missouri surcharge that funds the State Deaf and Disabled Fund.	Connectivity Charges
188	Rental Tax	Tax on the rental of any item not specifically taxed by another rental tax.	Sales and Use Taxes
449	Rental Tax (Lower Rate)	Similar to Rental Tax (Tax Type 188) but only applied to certain items at a reduced rate.	Sales and Use Taxes
189	Rental Tax-Linen	Tax covering the rental of linen based supplies.	Sales and Use Taxes
191	Rental Tax-Motor Vehicles	Tax covering the rental of motor vehicles.	Sales and Use Taxes
421	Rental Use Tax - Motor Vehicles	Refers to a use tax rate charged on the rental of motor vehicles.	Sales and Use Taxes
168	Reserved	Reserved	Reserved
171	Reserved	Reserved	Reserved
183	Reserved	Reserved	Reserved
227	Reserved	Reserved	Reserved
596	Reserved	Reserved	Reserved
276	Reserved_276	Reserved	Reserved
615	Retail Delivery Fees	Fee charged on the sale of delivery services.	Sales and Use Taxes
606	Retail Sales Tax (RST)	A tax applied to the retail sale or rental of goods and services.	Sales and Use Taxes
424	Revenue Statement	Reserved	Reserved
637	Road Improvement and Food Delivery Fee	A fee charged on sales involving retail delivery in Minnesota.	Sales and Use Taxes
220	RSPF Surcharge	An Oregon Surcharge that funds the Telecommunications Relay Service, Telephone Assistance Program, and the Telecommunications Devices Access Program.	Connectivity Charges
403	RTA Consumer Use Tax	A specific district tax that supports a Rural Transportation Authority.	Sales and Use Taxes
509	RTA Consumer Use Tax NF	Similar to Tax Type 403 (RTA Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
404	RTA Vendor Use Tax	A specific district tax that supports a Rural Transportation Authority.	Sales and Use Taxes
516	RTA Vendor Use Tax NF	Similar to Tax Type 404 (RTA Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
398	Rural Transportation Authority District Tax	A specific district tax that supports a Rural Transportation Authority.	Sales and Use Taxes
502	Rural Transportation Authority District Tax NF	Similar to Tax Type 398 (Rural Transportation Authority District Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
17	Sales (Web Hosting)	Similar to tax type 1 (Sales Tax) but applies only to web hosting services.	Sales and Use Taxes

1	Sales Tax	This is a tax on the privilege of purchasing goods and services.	Sales and Use Taxes
273	Sales Tax - Other	Refers to a separate sales tax rate charged on transactions that do not fall into another existing category.	Sales and Use Taxes
176	Sales Tax - Senior Citizen	Similar to tax type 1 (Sales Tax) but only applies to Senior Citizens who meet certain age requirements.	Sales and Use Taxes
590	Sales Tax (Amusement)	Similar to Tax Type 1 (Sales Tax) but applies only to amusements.	Sales and Use Taxes
42	Sales Tax (Business)	Similar to tax type 1 (Sales Tax) but applies only to a business customer.	Sales and Use Taxes
146	Sales Tax (Data Processing)	This is a tax imposed on the sale of data processing services.	Sales and Use Taxes
50	Sales Tax (Data)	Similar to tax type 1 (Sales Tax) but applies only on data services.	Sales and Use Taxes
576	Sales Tax (Digital Goods)	Similar to Tax Type 1 (Sales Tax) but only applied to specified digital products.	Sales and Use Taxes
57	Sales Tax (Interstate)	Similar to tax type 1 (Sales Tax) but applies only on interstate telecom services.	Sales and Use Taxes
542	Sales Tax (Prepaid Wireless)	Similar to Tax Type 1 (Sales Tax) but only applied to the sale of prepaid wireless services.	Sales and Use Taxes
591	Sales Tax (Single Article)	Similar to Tax Type 1 (Sales Tax) but applies to the sale of a single article.	Sales and Use Taxes
523	Sales Tax (Tiered Rate)	Similar to Tax Type 1 (Sales Tax) but only applied for sales above a threshold.	Sales and Use Taxes
494	Sales Tax NF	Similar to Tax Type 1 (Sales Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
123	Sales Tax Nine Hundred	Similar to Sales Tax (Type 1) but applies to 900 calls.	Sales and Use Taxes
209	Sales Tax-Alcohol	Refers to a sales tax rate charged on the sale of alcohol.	Sales and Use Taxes
317	Sales Tax-Commercial Lease	Similar to Tax Type 1 (Sales Tax), but applied only to Commercial Leases.	Sales and Use Taxes
549	Sales Tax-Commercial Lease (Additional)	Similar to Tax Type 317 (Sales Tax-Commercial Lease) but is imposed in addition to Tax Type 317.	Sales and Use Taxes
194	Sales Tax-Food	Refers to a rate charged on the sale of food or beverages.	Sales and Use Taxes
193	Sales Tax-Food and Drugs	Refers to a rate charged on the sale of food, drugs or beverages.	Sales and Use Taxes
184	Sales Tax-Manufacturing	Refers to a sales tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
204	Sales Tax-Medical Equipment	Sales Tax that applies exclusively to the sale of medical equipment.	Sales and Use Taxes
198	Sales Tax-Motor Fuel	Refers to a sales tax rate charged on the sale of motor fuel.	Sales and Use Taxes
186	Sales Tax-Motor Vehicles	Refers to a sales tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
200	Sales Tax-Parking	Tax on the fee charged for the parking of motor vehicles.	Sales and Use Taxes
316	Sales Tax-Satellite	Similar to Tax Type 1 (Sales Tax), but applied only to Satellite Service.	Sales and Use Taxes
190	Sales Tax-Vending	Sales Tax that applies to the retail sale of items sold through vending machines.	Sales and Use Taxes
230	Sales Tax-Video	A sales tax charged on the provision of video services.	Sales and Use Taxes
192	Sales Tax-Wholesale	Sales Tax applying to wholesale transactions.	Sales and Use Taxes
219	San Diego Underground Conversion Surcharge	Surcharge imposed to pay for costs associated with undergrounding aerial telephone facilities in San Diego pursuant to the City of San Diego Underground Utilities Procedural Ordinance and the San Diego Surcharge for Underground Conversion Costs.	Right of Way Fees
248	San Francisco Access Line charge	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
252	San Francisco Access Line charge (High Cap Trunk)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
249	San Francisco Access Line charge (PBX/Trunk Line)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
250	San Francisco Access line charge (VoIP)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
251	San Francisco Access Line charge (Wireless)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
448	San Leandro Emerg Com Sys Acc charge (Ppd Wireless)	Similar to San Leandro Emerg Com Sys Access charge (charge Type 257) but only applied to prepaid wireless telecommunications.	E-911 Charges

257	San Leandro Emerg Com Sys Access charge	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
258	San Leandro Emerg Com Sys Access charge (PBX Trunk)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
259	San Leandro Emerg Com Sys Access charge (VoIP)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
260	San Leandro Emerg Com Sys Access charge (Wireless)	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
261	San Leandro Emerg Com Sys Access charge-High Cap Tr	A charge to fund such general fund services as may be determined by the Board of Supervisors including, without limitation, police, fire and emergency services.	E-911 Charges
473	SC USF	Similar to charge Type 13 (State USF) but only applied in South Carolina.	Connectivity Charges
459	School and Library Fund Surcharge	Required invoice presentation for the Maine Telecommunications Education Access Fund. This is a state fund used to facilitate internet access and related telecom services to qualified schools and libraries.	Connectivity Charges
126	School Board Tax A	Tax to fund a School Board. The letter designation is used in compliance reporting.	Sales and Use Taxes
127	School Board Tax B	Tax to fund a School Board. The letter designation is used in compliance reporting.	Sales and Use Taxes
128	School Board Tax C	Tax to fund a School Board. The letter designation is used in compliance reporting.	Sales and Use Taxes
129	School Board Tax D	Tax to fund a School Board. The letter designation is used in compliance reporting.	Sales and Use Taxes
130	School Board Tax E	Tax to fund a School Board. The letter designation is used in compliance reporting.	Sales and Use Taxes
131	School Board Tax F	Tax to fund a School Board. The letter designation is used in compliance reporting.	Sales and Use Taxes
373	School District Consumer Use Tax	Tax to fund a School District.	Sales and Use Taxes
132	School District Tax	Tax to fund a School District.	Sales and Use Taxes
337	School District Vendor Use Tax	Tax to fund a School District.	Sales and Use Taxes
280	Secondary and Higher Education Cess	A tax levied to collect funds for secondary and higher education.	Sales and Use Taxes
137	Service Provider Tax	Tax imposed upon the retailer for providing services in a particular jurisdiction.	Business Taxes
11	Service Tax	A tax that is applied to services.	Sales and Use Taxes
485	SGST	State goods and service tax based on consumption within the boundary of a state or territory.	Sales and Use Taxes
486	SGST (Communications)	Similar to Tax Type 485 (SGST) but applied only to communications services.	Sales and Use Taxes
243	Solid Waste Collection Tax	Tax on the service of removing solid waste.	Sales and Use Taxes
359	Special Consumer Use Tax	Used to specify a tax that does not fit into a typical category.	Sales and Use Taxes
12	Special Tax	Used to specify a tax that does not fit into a typical category.	Sales and Use Taxes
323	Special Vendor Use Tax	Used to specify a tax that does not fit into a typical category.	Sales and Use Taxes
460	State 911 Charge	Provides funding for the state emergency 911 system.	E-911 Charges
462	State 911 Charge (Wireless)	Provides funding for the state emergency 911 system but applies only on wireless telecommunications.	E-911 Charges
20	State Deaf and Disabled Fund	This fund is used to provide access to telecommunications services for deaf and disabled individuals.	Connectivity Charges
19	State High Cost Fund	State high cost funds are used to subsidize the cost of telecommunications users in remote locations. For other than wireless or VoIP revenue.	Connectivity Charges
289	State High Cost Fund (VoIP Actual)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
451	State High Cost Fund (VoIP)	State high cost funds are used to subsidize the cost of telecommunications users in remote locations. This charge Type is for reporting VoIP revenues.	Connectivity Charges
305	State High Cost Fund (Wireless)	Similar to charge Type 19. Used only for wireless service.	Connectivity Charges
411	State Inspection and Supervision	Reserved	Regulatory Charges
13	State Universal Service Fund	The purpose of the fund depends upon the state, however these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations.	Connectivity Charges



282	State USF (VoIP Alternate)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
518	State USF (VoIP Alternate) NF	Similar to charge Type 282 (State USF (VoIP Alternate)) but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Connectivity Charges
14	Statutory Gross Receipts	Tax based upon the gross receipts of one or more transaction and service type combinations.	Gross Receipts Taxes
160	Statutory Gross Receipts (Business)	Tax based upon the gross receipts of one or more transaction and service type combinations. This tax type is returned when there is a difference between the business rate and other rates.	Gross Receipts Taxes
172	Statutory Gross Receipts (Video)	Tax based upon the gross receipts of video services such as cable or satellite.	Gross Receipts Taxes
75	Statutory Gross Receipts (Wireless)	Tax similar to tax type 14 (Statutory Gross Receipts) based upon the gross receipts of one or more cellular-only transaction and service type combinations.	Gross Receipts Taxes
492	Statutory Gross Receipts NF	Similar to Tax Type 14 (Statutory Gross Receipts), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Gross Receipts Taxes
534	Statutory Gross Receipts NF (Video)	Similar to Tax Type 172, but does not include Federal USF or Federal FCC Regulatory Fees in the assessment base.	Gross Receipts Taxes
538	Statutory Gross Receipts NFR	Similar to Tax Type 14 (Statutory Gross Receipts) but excludes the FCC Reg Fee from its taxable measure.	Gross Receipts Taxes
541	Statutory Gross Receipts NFR (Business)	Similar to Tax Type 160 (Statutory Gross Receipts (Business)) but excludes the FCC Reg Fee from its taxable measure.	Gross Receipts Taxes
539	Statutory Gross Receipts NFR (Video)	Similar to Tax Type 172 (Statutory Gross Receipts (Video)) but excludes the FCC Reg Fee from its taxable measure.	Gross Receipts Taxes
540	Statutory Gross Receipts NFR (Wireless)	Similar to Tax Type 75 (Statutory Gross Receipts (Wireless)) but excludes the FCC Reg Fee from its taxable measure.	Gross Receipts Taxes
15	Surcharge	Surcharge imposed by a taxing jurisdiction upon telecommunications services. Typically these are taxed by the federal excise tax and may be taxes by other taxes as well.	Gross Receipts Taxes
440	Swachh Bharat Cess	A tax to collect funds for the Swachh Bharat (Clean India) Initiative.	Excise Taxes
237	TAP Surcharge	Surcharge to provide funding for telecommunications device for the deaf distribution program.	Connectivity Charges
300	TAP Surcharge (Wireless)	Similar to charge Type 237 (TAP Surcharge) but applied only to wireless services.	Connectivity Charges
393	Tasa de Control	A telecommunications regulatory fee applied in Argentina.	Regulatory Charges
236	TDAP	Program designed to distribute appropriate telecommunications devices so that persons who have a disability may effectively use basic telephone service.	Connectivity Charges
432	Telecom Assistance Svc Fund - VoIP	Similar to charge Type 34, but applies only to VoIP lines.	Connectivity Charges
433	Telecom Assistance Svc Fund - VoIP High Cap Trnk	Similar to charge Type 34, but applies only to VoIP High Capacity Trunks.	Connectivity Charges
265	Telecom Assistance Svc Fund-High Capacity Trunk	Similar to charge Type 34, but applied only to High Capacity Trunks.	Connectivity Charges
23	Telecom Relay Surcharge	Surcharge to provide funding for telecommunications access for the hearing impaired.	Connectivity Charges
175	Telecom Relay Surcharge (Wireless)	Similar to charge type 23 (Telecom Relay Surcharge) but applied only to wireless.	Connectivity Charges
585	Telecom Relay Surcharge IP CTS	Surcharge to provide funding for telecommunications access through IP CTS services for the hearing impaired.	Connectivity Charges
586	Telecom Relay Surcharge IP CTS (Cellular)	Similar to charge type 585 (Telecom Relay Surcharge IP CTS) but applies only on wireless services.	Connectivity Charges
587	Telecom Relay Surcharge IP CTS (Paging)	Similar to charge type 585 (Telecom Relay Surcharge IP CTS) but applies only on paging services.	Connectivity Charges
588	Telecom Relay Surcharge IP CTS (VoIP)	Similar to charge type 585 (Telecom Relay Surcharge IP CTS) but applies only on VoIP services.	Connectivity Charges
34	Telecommunications Assistance Service Fund	Similar to charge type 13 (State Universal Service Fund) but the funding is usually focused on helping low income and elderly telecommunication users. Typically this charge is assessed as a per line charge on local lines.	Connectivity Charges
61	Telecommunications Education Access Fund	State fund used to facilitate internet access and related telecom services to qualified schools and libraries.	Connectivity Charges
143	Telecommunications Education Access Fund (Centrex)	State fund used to facilitate internet access and related telecom services to qualified schools and libraries. (This charge type is for Centrex lines only)	Connectivity Charges
26	Telecommunications Infrastructure Fund	Fund used to support the telecommunications infrastructure.	Right of Way Fees

24	Telecommunications Infrastructure Maintenance Fee	Fee used to fund the maintenance of telecommunications infrastructure (network, switches, etc.).	Right of Way Fees
550	Telecommunications Levy	Telecommunications tax to be used for international jurisdictions.	Sales and Use Taxes
551	Telecommunications Levy (Internet)	Telecommunications tax on internet access to be used for international jurisdictions.	Sales and Use Taxes
232	Telecommunications Relay Surcharge (Cellular)	Similar to charge type 31 (Fed Telecommunications Relay Service) but applies only on wireless services. This charge type is assessed at the safe harbor charging and remittance standards for cellular providers set by the FCC.	Connectivity Charges
234	Telecommunications Relay Surcharge (Paging)	Similar to charge type 31 (Fed Telecommunications Relay Service) but applies only on paging services. This charge type is assessed at the safe harbor charging and remittance standards for paging providers set by the FCC.	Connectivity Charges
235	Telecommunications Relay Surcharge (VoIP)	Similar to charge type 31 (Fed Telecommunications Relay Service) but applies only on VoIP services. This charge type is assessed at the safe harbor charging and remittance standards for VoIP providers set by the FCC.	Connectivity Charges
291	Telecommunications Relay Svc Charge (VoIP Actual)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
138	Telecommunications Sales Tax	Tax on privilege of purchasing telecommunication services. Occasionally tax jurisdictions impose an alternate sales tax rate on sales of telecommunication services. This tax type will be returned in instances where such distinction exists.	Sales and Use Taxes
477	Telecommunications Sales Tax (Wholesale)	Special sales tax used for sales of telecommunications services made on a wholesale basis.	Sales and Use Taxes
490	Telecommunications Sales Tax NF	Special Sales Tax used for Telecommunications Services, but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
287	Telecommunications Sales Tax-Prepaid	Special Sales Tax used for Telecommunications Services applied to prepaid services only.	Sales and Use Taxes
457	Telecommunications Use Tax	Special use tax used for compliance reporting.	Sales and Use Taxes
617	Texas Universal Service	Similar to charge Type 13 (State Universal Service Fund), but applied only in the state of Texas.	Connectivity Charges
619	Texas Universal Service (Paging)	Similar to charge Type 13 (State Universal Service Fund), but applied only in the state of Texas on paging telecommunications.	Connectivity Charges
618	Texas Universal Service (Wireless)	Similar to charge Type 13 (State Universal Service Fund), but applied only in the state of Texas on wireless telecommunications.	Connectivity Charges
360	Transit Consumer Use Tax	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.	Sales and Use Taxes
510	Transit Consumer Use Tax NF	Similar to Tax Type 360 (Transit Consumer Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
33	Transit Tax	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.	Sales and Use Taxes
147	Transit Tax (Data Processing)	A specific district tax on data processing services that supports a transportation program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
503	Transit Tax NF	Similar to Tax Type 33 (Transit Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
324	Transit Vendor Use Tax	A specific state, county, district or local tax used to support a transportation district or program. If this is a district program, the boundaries can overlap county and local jurisdictions.	Sales and Use Taxes
517	Transit Vendor Use Tax NF	Similar to Tax Type 321 (Transit Vendor Use Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Sales and Use Taxes
101	Transit Web Hosting Tax	A specific district tax on web hosting services that supports a transportation program. This district can overlap county and local jurisdictions.	Sales and Use Taxes
375	Tribal Consumer Use Tax	Use tax imposed by an Indian Tribe.	Sales and Use Taxes
145	Tribal Sales Tax	Sales tax imposed by an Indian Tribe.	Sales and Use Taxes
339	Tribal Vendor Use Tax	Use tax imposed by an Indian Tribe.	Sales and Use Taxes
174	TRS - Long Distance	Similar to charge type 23 (Telecommunications Relay Service) but applies exclusively to long distance.	Connectivity Charges
36	TRS (Business)	Similar to charge type 23 (Telecommunications Relay Service Surcharge) but applies only to a business customer.	Connectivity Charges

89	TRS (Centrex)	Similar to charge type 23 (Telecommunications Relay Service Surcharge) but only applied to a centrex extension.	Connectivity Charges
212	TRS (Paging)	Similar to charge Type 23 (Telecommunications Relay Service Surcharge) but only applied to paging	Connectivity Charges
284	TRS (Trunk)	Similar to charge Type 23 (Telecommunications Relay Service Surcharge) but applies only to Trunk type services.	Connectivity Charges
283	TRS (VoIP Business)	Similar to charge Type 23 (Telecommunications Relay Service Surcharge) but applies only to VoIP services for business customers.	Connectivity Charges
217	TRS (VoIP)	Similar to charge Type 23 (Telecommunications Relay Service Surcharge), but applies only to VoIP.	Connectivity Charges
310	TRS-Prepaid Wireless	Similar to charge type 23 (Telecommunications Relay Service Surcharge) but only applied to Prepaid Wireless services.	Connectivity Charges
556	Turnover Tax	An indirect tax on goods and services.	Value Added Taxes
558	Turnover Tax (Reduced Rate)	Similar to Turnover Tax (Tax Type 556) but applied at a reduced rate.	Value Added Taxes
22	Universal Lifeline Telephone Service Charge	This California state charge funds a program that provides basic telephone service to qualifying low income families. For other than wireless or VoIP revenue.	Connectivity Charges
454	Universal Lifeline Telephone Service Charge (VoIP)	This California state charge funds a program that provides basic telephone service to qualifying low income families. This charge Type is for reporting VoIP revenues.	Connectivity Charges
547	Universal Lifeline Telephone Svc (Prepaid Wireless)	Similar to charge Type 22 (Universal Lifeline Telephone Service Charge) but used only for prepaid wireless service.	Connectivity Charges
307	Universal Lifeline Telephone Svc Charge (Wireless)	Similar to charge Type 22. Used only for wireless service.	Connectivity Charges
290	Universal Lifeline Telephone Svc Chg (VoIP Actual)	This charge type gives the user the ability to report VoIP usage based on actual usage rather than using the Safe Harbor percentage.	Connectivity Charges
298	Universal Service Fee	The purpose of the fund depends upon the state, however these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations.	Connectivity Charges
603	Universal Service Fund (Business Line VoIP)	Similar to charge Type 13 (State Universal Service Fund) but applies only on business VoIP line.	Connectivity Charges
605	Universal Service Fund (Business Line Wireless)	Similar to charge Type 13 (State Universal Service Fund) but applies only on a business wireless line.	Connectivity Charges
38	Universal Service Fund (Business Line)	Similar to charge type 13 (State Universal Service Fund) but applies only on a business local line.	Connectivity Charges
37	Universal Service Fund (Line)	Similar to charge type 13 (State Universal Service Fund) but applies only on applicable local access or local trunk line.	Connectivity Charges
487	Universal Service Fund (Other)	Similar to charge Type 13 (State Universal Service Fund) but only applied to transactions that do not fall into another existing charge type.	Connectivity Charges
74	Universal Service Fund (Paging)	charge similar to charge type 13 (State Universal Service Fund), but applies only on paging telecommunications.	Connectivity Charges
602	Universal Service Fund (VoIP Line)	Similar to charge Type 13 (State Universal Service Fund) but applies only on applicable VoIP lines.	Connectivity Charges
165	Universal Service Fund (VoIP)	Similar to charge type 13 (State Universal Service Fund), but applies only to interconnected VoIP services.	Connectivity Charges
48	Universal Service Fund (Wireless)	Similar to charge type 13 (State Universal Service Fund), but applies only on wireless telecommunications.	Connectivity Charges
49	Use Tax	An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.	Sales and Use Taxes
565	Use Tax (Data Processing)	Refers to a use tax rate charged on the sale of data processing services.	Sales and Use Taxes
577	Use Tax (Digital Goods)	Similar to Tax Type 49 (Use Tax) but only applied to specified digital products.	Sales and Use Taxes
470	Use Tax (Other)	Similar to Tax Type 49 (Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct use tax rate applies in a specific jurisdiction or on a temporary basis.	Sales and Use Taxes
469	Use Tax (Rental)	Similar to Tax Type 49 (Use Tax) but only applied to rental services.	Sales and Use Taxes
592	Use Tax (Single Article)	Similar to Tax Type 49 (Use Tax) but applies to the sale of a single article.	Sales and Use Taxes
524	Use Tax (Tiered Rate)	Similar to Tax Type 49 (Use Tax) but only applied for sales above a threshold.	Sales and Use Taxes
185	Use Tax-Manufacturing	Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes

187	Use Tax-Motor Vehicles	Refers to a use tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
474	USF (Prepaid Wireless)	Similar to charge Type 13 (State USF) but only applied to prepaid wireless services.	Connectivity Charges
438	Utility Tax	This is a tax imposed upon utility services. In this case, the utility is telecommunications.	Business Taxes
476	Utility Tax NF	Similar to Tax Type 438 (Utility Tax), but does not include Federal USF and Federal FCC Regulatory Fees in the assessment base.	Business Taxes
16	Utility Users Tax	This is a tax imposed upon users of utilities. In this case the utility is telecommunications.	Utility User Taxes
30	Utility Users Tax - Business	Similar to tax type 16 (Utility Users Tax) but applies only to business subscribers. This will occur when different rates exist for utility users based upon their being a business or residential user.	Utility User Taxes
173	Utility Users Tax - Lifeline	Similar to tax type 16 (Utility Users Tax) but only applies to lifeline customers.	Utility User Taxes
54	Utility Users Tax - Wireless	Similar to tax type 16 (Utility Users Tax) but applies only on wireless telecommunications.	Utility User Taxes
90	Utility Users Tax (Cable Television - Business)	Similar to tax type 71 (Utility users Tax – Cable Television) but only applies to cable television services for business customers.	Utility User Taxes
71	Utility Users Tax (Cable Television)	Similar to tax type 16 (Utility Users Tax) but applies only on cable television.	Utility User Taxes
91	Utility Users Tax (Centrex)	Similar to tax type 16 (Utility users Tax) but only applies to a Centrex extension.	Utility User Taxes
114	Utility Users Tax (Interstate)	This tax is similar to tax type 16 (Utility Users Tax) but applies only to the interstate portion of transactions.	Utility User Taxes
93	Utility Users Tax (Line)	This is a tax imposed upon users of utilities based on the number of lines. This tax should not be confused with tax type 16 (Utility Users Tax), which is based on a rate.	Utility User Taxes
58	Utility Users Tax (PBX Trunk)	Similar to tax type 16 (Utility Users Tax) but applies only on PBX trunks.	Utility User Taxes
115	Utility Users Tax (Telegraph)	This tax is similar to tax type 16 (Utility Users Tax) but applies only to telegraph transactions.	Utility User Taxes
281	Utility Users Tax (Video)	Similar to Tax Type 16 (Utility Users Tax) but applies only to Video Services.	Utility User Taxes
620	Utility Users Tax (Video-Business)	Similar to tax type 281 Utility Users Tax (Video) but applies to only business subscribers of video service.	Utility Users Taxes
241	Utility Users Tax (VoIP)	Similar to tax type 16 (Utility Users Tax) but applies only to users VoIP services.	Utility User Taxes
242	Utility Users Tax (VoIP-Business)	Similar to tax type 241 (Utility Users Tax (VoIP)) but applies only to VoIP business subscribers. This tax type will be used when different rates exist for utility users based upon business versus residential use.	Utility User Taxes
286	Utility Users Tax-Wireless(Business)	Similar to Tax Type 16, but applies only to Wireless Business subscribers.	Utility User Taxes
182	UUT	This is a tax imposed upon users of utilities. In this case the utility is telecommunications. This tax type was added to handle special instances where Tax Type 16 couldn't be used.	Utility User Taxes
445	UUT (Prepaid Wireless)	Similar to Utility Users Tax (UUT) (Tax Type 16) but only applied to prepaid wireless telecommunications.	Utility User Taxes
65	Value Added Tax (VAT)	International based tax on the final consumption of certain goods and services.	Value Added Taxes
465	VAT (Communications)	Similar to Tax Type 65 (VAT) but only applied to communications services.	Value Added Taxes
610	VAT (Increased Rate)	Similar to VAT (Tax Type 65) but applied at an increased rate.	Value Added Taxes
409	VAT (Reduced Rate)	Similar to VAT (Tax Type 65) but applied at a reduced rate.	Value Added Taxes
464	VAT (Wireless)	Similar to Tax Type 65 (VAT) but only applied to wireless services.	Value Added Taxes
423	Vendor Use Rental Tax - Motor Vehicles	Refers to a use tax rate charged on the rental of motor vehicles.	Sales and Use Taxes
321	Vendor Use Tax	An ad valorem tax on the use, consumption, or storage of tangible property and usually assessed at the same rate as the sales tax of the applicable jurisdiction.	Sales and Use Taxes
567	Vendor Use Tax (Data Processing)	Refers to a use tax rate charged on the sale of data processing services.	Sales and Use Taxes
579	Vendor Use Tax (Digital Goods)	Similar to Tax Type 321 (Vendor Use Tax) but only applied to specified digital products.	Sales and Use Taxes
472	Vendor Use Tax (Other)	Similar to Tax Type 321 (Vendor Use Tax) but only applied to transactions that do not fall into another existing tax type. Generally transactions return this tax type if a distinct vendor use tax rate applies in a specific jurisdiction or on a temporary basis.	Sales and Use Taxes

593	Vendor Use Tax (Single Article)	Similar to Tax Type 321 (Vendor Use Tax) but applies to the sale of a single article.	Sales and Use Taxes
526	Vendor Use Tax (Tiered Rate)	Similar to Tax Type 321 (Vendor Use Tax) but only applied for sales above a threshold.	Sales and Use Taxes
350	Vendor Use Tax-Alcohol	Refers to a tax rate charged on the sale of alcohol.	Sales and Use Taxes
345	Vendor Use Tax-Food	Refers to a rate charged on the sale of food or beverages.	Sales and Use Taxes
356	Vendor Use Tax-Food and Beverage	A rate charged on the sale of food or beverages.	Sales and Use Taxes
344	Vendor Use Tax-Food and Drugs	Refers to a rate charged on the sale of food, drugs or beverages.	Sales and Use Taxes
341	Vendor Use Tax-Manufacturing	Refers to a use tax rate charged on the sale of manufacturing machinery and other manufacturing related items.	Sales and Use Taxes
348	Vendor Use Tax-Medical Equipment	Vendor Use Tax that applies exclusively to the sale of medical equipment.	Sales and Use Taxes
346	Vendor Use Tax-Motor Fuel	Refers to a sales tax rate charged on the sale of motor fuel.	Sales and Use Taxes
342	Vendor Use Tax-Motor Vehicles	Refers to a use tax rate charged on the sale of motor vehicles.	Sales and Use Taxes
347	Vendor Use Tax-Parking	Tax on the fee charged for the parking of motor vehicles.	Sales and Use Taxes
340	Vendor Use Tax-Senior Citizen	Similar to tax type 321 (Vendor Use Tax) but only applies to Senior Citizens who meet certain age requirements.	Sales and Use Taxes
343	Vendor Use Tax-Vending	Vendor's Use Tax that applies to the retail sale of items sold through vending machines.	Sales and Use Taxes
352	Vendor Use Tax-Video	A tax charged on the provision of video services.	Sales and Use Taxes
631	WE911 Fee	West Virginia wireless E911 fee.	E-911 Charges
203	White Goods Tax	A fee applied to the sale of certain appliance and appliance type items to cover the disposal of such items.	Sales and Use Taxes
554	WI Telecom Utility Trade Practices Assessment	Assessment on telecommunications utilities for the administration of telecommunication services.	Connectivity Charges
271	WI USF	A fund in the state of Wisconsin used to fund subsidizing the cost of telecommunications users in remote locations.	Connectivity Charges
582	Wireless Tower Fee	A charge to fund wireless tower operation or construction.	E-911 Charges
633	Workforce Education Investment Surcharge	Similar to Business and Occupational Tax (Other) (Tax Type 144) but only applies to businesses engaged in advanced computing.	Business Taxes
583	WV State Police Public Safety Fee	A charge to fund West Virginia State Police equipment upgrades for enhanced 911 system communications.	E-911 Charges
426	WY USF	The purpose of the fund depends upon the state; however, these are typically used for items such as funding schools or subsidizing the cost of telecommunications users in remote locations. This USF charge type does not charge the FUSF.	Connectivity Charges
427	WY USF (Paging)	charge similar to charge type 13 (State Universal Service Fund), but applies only on paging telecommunications. This USF charge type does not charge the FUSF.	Connectivity Charges
428	WY USF (Wireless)	Similar to charge type 13 (State Universal Service Fund), but applies only on wireless telecommunications. This USF charge type does not charge the FUSF.	Connectivity Charges