

Taxes, Surcharges and Fees Detail

Below is an explanation of taxes, surcharges, fees that you might see on your invoice. For a downloadable version of this document, please visit our website here: www.infostructure.net/documents/taxes-surcharges-and-fees.pdf.

- 1 **Federal Excise Tax:** A 3% tax applies only to local service billed separately from long distance service.
- 2 **Federal Universal Service Fund:** All telecommunications service providers and certain other providers of telecommunications must contribute to the federal Universal Service Fund (USF) to support access to telecommunications services at reasonable rates for those living in rural and high-cost areas, income-eligible consumers, rural health care facilities, and schools and libraries.
- 3 **Network Access Recovery (NAR):** The NAR is assessed as a percentage of certain service types recurring charges. This fee is to recover a portion of an array of network charges including colocation fees, port charges and carrier facilities that are outside the realm of Regulatory Taxes but are still required to be passed through to the end user.
- 4 **OR P.U.C. Fee (OPUC):** All public utilities and telecommunications providers must pay an annual gross revenue fee. The fee is assessed on companies' revenues; it is not assessed on customers' revenues; it is not assessed on customers. The collections fund OPUC and are collected and audited by OPUC.
- 5 **OR RSPF Surcharge:** Telecommunications providers must collect monthly the current RSPF surcharge at \$0.11 from Oregon customers who have telecommunication services with access to the Oregon Telecommunications Relay Services. For cellular, wireless, or other radio common carriers, the surcharge must be applied on a per instrument basis. The statutes do not allow pro-rated charges for partial months of service.
- 6 **OR State 911 Surcharge:** Each access line that is able to access Oregon's E 911 reporting system must pay 75¢ per month. The statutes do not allow prorated charges for partial months of service. For cellular, wireless, or other radio common carriers, the tax applies to each device. Telecommunications carriers collect the tax from customers on a monthly basis, and the Oregon Department of Revenue collects the tax on a quarterly basis from the telecommunications carriers.

InfoStructure.net voice & data evolved		Account Number	125788	Invoice Number	2273240
		Account Name	Kids Clinic	Invoice Date	6/28/2015
Page 3 of 9					
Kids Clinic					
691 Murphy RD SUIT 209 Medford, OR 97504-4311					
Payments					
ID	Date	Amount			
269327255	6/10/15	-\$256.25			
Total		-\$256.25			
Taxes and Regulatory Fees					
Description	Amount				
1 Federal Excise Tax	\$5.88				
2 Federal Universal Service Fund	\$2.16				
3 Network Access Recovery	\$9.76				
4 OR P.U.C. Fee	\$0.57				
5 OR Rspf Surcharge	\$0.54				
6 OR State 911 Surcharge	\$4.50				
7 OR Universal Service Surcharge	\$17.15				
8 Regulatory and Property Tax Recovery Charge	\$3.89				
Total	\$44.45				
Recurring Charges					
Fax: (541) 245-0919 Circuit ID: 5.LXFU.080131.PN					
Description	Date Range	Quantity	Rate	Amount	
Extended Area Service	6/28/15 to 7/27/15	1	\$3.05	\$3.05	
FCC Authorized Line Charge	6/28/15 to 7/27/15	1	\$6.96	\$6.96	
Feature - 3-Way Call Transfer	6/28/15 to 7/27/15	1	\$0.00	\$0.00	
Feature - Call Forward	6/28/15 to 7/27/15	1	\$0.00	\$0.00	
Feature - Caller ID Name & Number	6/28/15 to 7/27/15	1	\$0.00	\$0.00	
POTS - Analog Line - 24m	6/28/15 to 7/27/15	1	\$18.95	\$18.95	
Presubscribed Interexchange Carrier Fee	6/28/15 to 7/27/15	1	\$2.97	\$2.97	
Total				\$31.93	
Number: (541) 245-0815 Circuit ID: 5.LXFU.080127.PN					
Description	Date Range	Quantity	Rate	Amount	
Extended Area Service	6/28/15 to 7/27/15	1	\$3.05	\$3.05	
FCC Authorized Line Charge	6/28/15 to 7/27/15	1	\$6.96	\$6.96	
Feature - 3-Way Call Transfer	6/28/15 to 7/27/15	1	\$0.00	\$0.00	
Feature - Call Forward	6/28/15 to 7/27/15	1	\$0.00	\$0.00	
Feature - Caller ID Name & Number	6/28/15 to 7/27/15	1	\$0.00	\$0.00	
POTS - Analog Line - 24m	6/28/15 to 7/27/15	1	\$18.95	\$18.95	
Presubscribed Interexchange Carrier Fee	6/28/15 to 7/27/15	1	\$2.97	\$2.97	
Total				\$31.93	

- 7 **OR Universal Service Surcharge (OUS):** The Public Utility Commission of Oregon (PUC) was directed by the 1999 Oregon Legislative Assembly to create and implement the Oregon Universal Service (OUS) fund and pay for it with a surcharge on all retail telecommunications sales in Oregon. The OUS is subject to periodic change. The surcharge rate applies to only a portion of your bill.
- 8 **Regulatory and Property Tax Recovery Charge (RPTR):** The RPTR is assessed as a percentage of specific service types recurring charges. This fee is to recover costs imposed by Federal Regulation including, but not limited to, funding Telecommunications Relay Service for the hearing impaired.