

QUICK REFERENCE GUIDE

TELECOM TAXES, SURCHARGES AND FEES IN CALIFORNIA

Line Item on Telecom Bill	Type	Negotiable?
Federal Subscriber Line Fee (a.k.a., End User Common Line (EUCL) Charge)	Carrier Fee	Sometimes
Access Recovery	Carrier Fee	Yes
Administrative Service Charge	Carrier Fee	Yes
Administrative Service Fee	Carrier Fee	Yes
Property Tax Surcharge	Carrier Fee	Yes
Property Tax Recovery Charge	Carrier Fee	Yes
Long Distance Access Charge	Carrier Fee	Yes
Network Access Assessment	Carrier Fee	Yes
Internet Access Fee	Carrier Fee	Yes
Carrier Cost Recovery Fee	Carrier Fee	Yes
Federal FCC Recovery Charge	Gov Tax/Surcharge/Fee	No
Federal Universal Service Fund Fee	Gov Tax/Surcharge/Fee	No
Federal Excise Tax	Gov Tax/Surcharge/Fee	No
911 Tax (a.k.a., Emergency Telephone Users Fund, State E911, County E911)	Gov Tax/Surcharge/Fee	No
State PUC Fee (a.k.a., PUC Tax (Fees), CA PUC Reimbursement Fee)	Gov Tax/Surcharge/Fee	No
State Telecom Relay Service (a.k.a., State TRS, Relay Service Communications Device Fund (DEAF) Surcharge, CA Relay Services & Comm Devices Fund)	Gov Tax/Surcharge/Fee	No
State Universal Service Fund Fee (a.k.a., CA Universal Lifeline Surcharge, State Universal Lifeline Telephone Charge)	Gov Tax/Surcharge/Fee	No
California Advanced Service Fund (a.k.a., California CASF)	Gov Tax/Surcharge/Fee	No
California High Cost Fund B Surcharge (a.k.a., State High Cost Fund Surcharge)	Gov Tax/Surcharge/Fee	No
California Teleconnect Fund Surcharge (a.k.a., State California Teleconnect Fund)	Gov Tax/Surcharge/Fee	No
City License Tax	Gov Tax/Surcharge/Fee	No
Local Utility Users Tax	Gov Tax/Surcharge/Fee	No

MAXIMIZE YOUR PROFITABILITY

Simple Business Solutions helps businesses become more profitable by reducing their operating expenses. Simple's comprehensive cost reduction analysis is performed on contingency, which means Simple is compensated only if cost savings are identified. Businesses save thousands of dollars annually as a result.