

| <b>Tax</b>  | <b>Imposition is...</b>   | <b>Is this a “tax” (Y/N)</b>                                | <b>Excluded under section 2 (a) –(e)?</b> | <b>Would mandatory simplifications apply?</b> |
|---|---|---|---|---|
| <b>WA state E911 tax</b>  | <ul style="list-style-type: none"> <li>imposed on provision of <ul style="list-style-type: none"> <li>Switched access lines.</li> <li>Radio access lines.</li> <li>VoIP service lines.</li> </ul> </li> <li>a flat subscriber fee collected by the provider.</li> </ul> | Yes, fixed charge to customer                               | No  | Yes   |
| <b>County E911</b>  | <ul style="list-style-type: none"> <li>imposed on use of <ul style="list-style-type: none"> <li>Switched access lines.</li> <li>Radio access lines.</li> <li>VoIP service lines.</li> </ul> </li> <li>a flat subscriber fee collected by the provider.</li> </ul>       | Yes, fixed charge to customer                               | No  | Yes   |
| <b>Telephone assistance excise tax (low income)</b>                     | <ul style="list-style-type: none"> <li>imposed on provision of <ul style="list-style-type: none"> <li>Switched access lines.</li> </ul> </li> <li>a flat subscriber fee collected by the provider.</li> </ul>   | Yes, fixed charge to customer                               | No  | Yes   |
| <b>Telecommunications relay tax</b>                                     | <ul style="list-style-type: none"> <li>imposed on provision of <ul style="list-style-type: none"> <li>Switched access lines</li> </ul> </li> <li>a flat subscriber fee collected by the provider.</li> </ul>  | Yes, fixed charge to customer                               | No  | Yes   |
| <b>WA State business and occupation tax (retailing and wholesaling)</b> | <ul style="list-style-type: none"> <li>imposed on the sellers making retail or wholesale sales of communications services.</li> <li>measured by the gross proceeds from sales to customers multiplied by a rate.</li> </ul>   | Yes, measured by gross amounts charged to customers.        | Yes, 2(d)                                 | No  |
| <b>WA Utilities and Transportation Commission (WUTC) Fee</b>            | <ul style="list-style-type: none"> <li>Administered by the WUTC.</li> <li>imposed on regulated communications providers.</li> <li>measure by gross operating receipts</li> </ul>  | Yes, likely measured by gross amounts charged to customers. | ?   | ?   |
| <b>Local business and occupations taxes</b>                             | <ul style="list-style-type: none"> <li>imposed on sellers under classifications that include limited communications service sales.</li> <li>measured by the gross proceeds from sales to customers multiplied by a rate.</li> </ul>                                     | Yes, measured by gross amounts charged to customers.        | Yes, 2(d)                                 | No  |
| <b>Local utility taxes</b>  | <ul style="list-style-type: none"> <li>imposed on providers of telephone services.</li> <li>is measured by the gross receipts from customers.</li> </ul>  | Yes, measured by gross amounts charged to customers.        |   |   |