



THOMSON REUTERS™

## **ONESOURCE INDIRECT TAX PRODUCT TAXABILITY USER GUIDE**

## The ONESOURCE Indirect Tax Product Taxability User Guide

© 2012, Thomson Reuters

ONESOURCE INDIRECT TAX and the ONESOURCE INDIRECT TAX logo are registered trademarks of Thomson Reuters or its subsidiaries in the United States and other countries. All other product names or brands are trademarks or registered trademarks of their respective manufacturers or owners. This version of this document supersedes any and all previous versions of this document. This document is the confidential and proprietary property of Thomson Reuters and is intended solely for possession and use by parties who have received prior written permission by Thomson Reuters. This document is copyrighted and is protected by worldwide copyright laws and treaty provisions. This document may not be copied, reproduced, modified, published, uploaded, posted, transmitted, or distributed in any way, without Thomson Reuters prior written permission.

### A Note on Navigating This Document

- Table of Contents: To jump to a specific location within the guide, click on the desired TOC entry.
- Bookmarks: In the PDF version of this document, a “clickable” TOC is available by clicking on the “Bookmarks” icon to the left of the guide.

# TABLE OF CONTENTS

<b>ONESOURCE PRODUCT DEFINITIONS GUIDE .....</b>	<b>A</b>
INTRODUCTION.....	A
HOW TO USE THIS GUIDE .....	A
GENERIC PRODUCTS AND SERVICES .....	A
 <b>43 INFORMATION TECHNOLOGY BROADCASTING AND TELECOM .....</b>	 <b>1</b>
VOIP HARDWARE .....	1
VOIP HARDWARE - FIXED .....	1
VOIP HARDWARE - NOMADIC.....	1
VOIP HARDWARE - RENTAL .....	1
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - FIXED.....	1
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - FIXED (INTERSTATE) .....	1
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - FIXED (INTRASTATE) .....	2
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - NOMADIC .....	2
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - NOMADIC (INTERSTATE) .....	2
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - NOMADIC (INTRASTATE) .....	2
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - RENTAL.....	2
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - RENTAL (INTERSTATE).....	2
VOIP HARDWARE BUNDLED WITH VOICE SERVICE - RENTAL (INTRASTATE).....	3
HOSTED VOIP SOFTWARE .....	3
VOIP SOFTWARE LICENSE .....	3
EMBEDDED VOIP APPLICATION - SOFTWARE LICENSE.....	3
IP PBX SOFTWARE - SOFTWARE LICENSE .....	3
IP PHONE/SOFTPHONE - SOFTWARE LICENSE .....	3
IP TRUNKING SOFTWARE - SOFTWARE LICENSE .....	3
OTT (OVER-THE-TOP) VOIP APPLICATION - SOFTWARE LICENSE .....	3
SIP TRUNKING SOFTWARE - SOFTWARE LICENSE .....	3
VOIP APPLICATION BUNDLED WITH VOICE SERVICE - SOFTWARE LICENSE .....	3
VOIP APPLICATION BUNDLED WITH VOICE SERVICE - SOFTWARE LICENSE (INTERSTATE) .....	3
VOIP APPLICATION BUNDLED WITH VOICE SERVICE - SOFTWARE LICENSE (INTRASTATE) .....	4
VOIP SECURITY SOFTWARE - SOFTWARE LICENSE .....	4
VOIP SOFTWARE - FIXED .....	4
IP PBX SOFTWARE - FIXED .....	4
IP TELEPHONE (SOFTPHONE) - FIXED .....	4
IP TRUNKING SOFTWARE - FIXED .....	4
SIP TRUNKING SOFTWARE - FIXED .....	4
VOIP SECURITY SOFTWARE - FIXED.....	4
VOIP SOFTWARE BUNDLED WITH VOICE SERVICE - FIXED .....	4
VOIP SOFTWARE BUNDLED WITH VOICE SERVICE - FIXED (INTERSTATE).....	4
VOIP SOFTWARE BUNDLED WITH VOICE SERVICE - FIXED (INTRASTATE) .....	4
VOIP SOFTWARE - NOMADIC .....	4
MOBILE VOIP APPLICATION - NOMADIC .....	4
EMBEDDED VOIP APPLICATION - NOMADIC .....	5
OTT (OVER-THE-TOP) VOIP APPLICATION - NOMADIC.....	5
VOIP APPLICATION BUNDLED WITH VOICE SERVICE - NOMADIC .....	5
VOIP APPLICATION BUNDLED WITH VOICE SERVICE - NOMADIC (INTERSTATE) .....	5
VOIP APPLICATION BUNDLED WITH VOICE SERVICE - NOMADIC (INTRASTATE) .....	5
 <b>81 ENGINEERING, RESEARCH, TECHNOLOGY BASED SERVICE .....</b>	 <b>6</b>
ELECTRONIC DATA INTERCHANGE (EDI) - DATA TRANSMISSION ONLY (INTERSTATE).....	6

ELECTRONIC DATA INTERCHANGE (EDI) - DATA TRANSMISSION ONLY (INTRASTATE).....	6
ELECTRONIC DATA INTERCHANGE (EDI) - MANAGED SERVICES ONLY/NO TRANSMISSION (INTERSTATE).....	6
INTERNET ACCESS SERVICE (INTRASTATE).....	6
INTERNET ACCESS SERVICE BUNDLED WITH VOICE SERVICE - VoIP PROVIDER .....	6
INTERNET ACCESS SERVICE BUNDLED WITH VOICE SERVICE - VoIP PROVIDER (INTERSTATE) .....	6
INTERNET ACCESS SERVICE BUNDLED WITH VOICE SERVICE - VoIP PROVIDER (INTRASTATE) .....	6
INTERNET ACCESS SERVICE ONLY - VoIP PROVIDER .....	6
INTERNET ACCESS SERVICE (INTERSTATE).....	6
INTERCONNECTED VoIP.....	7
BUNDLED VoIP SERVICES .....	7
FIXED INTERCONNECTED VoIP .....	7
FIXED INTERCONNECTED VoIP (INTERSTATE) .....	7
FIXED INTERCONNECTED VoIP (INTRASTATE) .....	7
FIXED VIDEO CONFERENCING (INTERSTATE) .....	7
FIXED VIDEO CONFERENCING (INTRASTATE) .....	7
FIXED VOICE CONFERENCING (INTERSTATE) .....	7
FIXED VoIP BUSINESS LINE.....	8
FIXED VoIP FAX LINE .....	8
FIXED VoIP GATEWAY SERVICE .....	8
FIXED VoIP TOLL FREE SERVICE (800 NUMBER).....	8
FIXED VoIP VIDEO CALL SERVICE (INTERSTATE) .....	8
FIXED VoIP VIDEO CALLING SERVICE (INTRASTATE).....	8
FIXED VoIP VOICE CONFERENCING (INTRASTATE).....	8
FIXED VoIP VOICE SERVICE (INTERSTATE).....	8
FIXED VoIP VOICE SERVICE (INTRASTATE).....	8
NOMADIC INTERCONNECTED VoIP.....	9
NOMADIC INTERCONNECTED VoIP (INTERSTATE).....	9
NOMADIC INTERCONNECTED VoIP (INTRASTATE).....	9
NOMADIC VIDEO CONFERENCING (INTERSTATE).....	9
NOMADIC VIDEO CONFERENCING (INTRASTATE).....	9
NOMADIC VOICE CONFERENCING (INTERSTATE).....	9
NOMADIC VOICE CONFERENCING (INTRASTATE).....	10
NOMADIC VoIP VIDEO SERVICE (INTERSTATE).....	10
NOMADIC VoIP VIDEO SERVICE (INTRASTATE).....	10
NOMADIC VoIP VOICE SERVICE (INTERSTATE) .....	10
NOMADIC VoIP VOICE SERVICE (INTRASTATE).....	10
NON-INTERCONNECTED VoIP.....	10
INTERNET ENABLED GAMING CONSOLES.....	10
INTERNET GAMING CONSOLE SOFTWARE.....	10
NON-INTERCONNECTED VoIP SERVICE (INTERSTATE) .....	10
NON-INTERCONNECTED VoIP SERVICE (INTRASTATE) .....	11
VOICE OVER INTERNET PROTOCOL (VoIP) TELEPHONE SERVICE .....	11
VoIP ATTRIBUTED TO LOCAL STANDARD LINE (INTERSTATE) .....	11
VoIP ATTRIBUTED TO LOCAL STANDARD LINE (INTRASTATE) .....	11
VoIP ATTRIBUTED TO LONG DISTANCE (INTERSTATE).....	11
VoIP ATTRIBUTED TO LONG DISTANCE (INTRASTATE).....	11
VoIP LOCAL STANDARD LINE (INTERSTATE) .....	11
VoIP LOCAL STANDARD LINE (INTRASTATE) .....	12
VoIP LOCAL STANDARD LINE BASED ON DISTANCE (INTERSTATE).....	12
VoIP LOCAL STANDARD LINE BASED ON DISTANCE (INTRASTATE).....	12
VoIP LOCAL STANDARD LINE BASED ON USAGE (INTERSTATE) .....	12
VoIP LOCAL STANDARD LINE BASED ON USAGE (INTRASTATE) .....	12
VoIP LONG DISTANCE LINE (INTERSTATE) .....	12
VoIP LONG DISTANCE LINE (INTRASTATE) .....	13
VoIP STANDARD LINE ACTIVATION OR DEACTIVATION (INTERSTATE).....	13
VoIP STANDARD LINE ACTIVATION OR DEACTIVATION (INTRASTATE) .....	13

VOIP VERTICAL FEATURES.....	13
AUTO ATTENDANT WITH MUSIC ON HOLD.....	13
CALL RECORDING, STORAGE AND PLAYBACK.....	13
DIRECT INWARD DIALING (DID).....	14
DIRECTORY ASSISTANCE SERVICES .....	14
FAX TO EMAIL .....	14
LOCAL NUMBER PORTING .....	14
TOLL FREE ACQUISITION AND PORTING .....	14
VOICE MAIL TO EMAIL .....	14
VOIP CALL WAITING.....	14
VOIP HOLD WITH MUSIC .....	15
VOIP RECEPTIONIST CONSOLE .....	15
VOIP SUPPORT SERVICES.....	15
VOIP VERTICAL FEATURES - NOMADIC.....	15
VOIP VOICE MAIL .....	15

## **83 PUBLIC UTILITIES, PUBLIC SECTOR RELATED SERVICES ..... 15**

MASS COMMUNICATION SERVICES (VoIP).....	15
CITIZEN WARNING SYSTEMS .....	15
INTERNET RELATED SERVICES .....	15
RADIO RELATED SERVICES.....	15
TELEVISION RELATED SERVICES .....	15
TELECOMMUNICATIONS FEES.....	15
INTEREXCHANGE CARRIER CHARGE .....	15
REGULATORY RECOVERY FEE.....	16
SUBSCRIBER LINE CHARGE.....	16
VOIP ACTIVATION FEE .....	16
TELECOMMUNICATIONS MEDIA SERVICES.....	16
BACKBONE CAPACITIES (VoIP).....	16
CROSS-CONNECTION FUNCTIONALITY .....	16
DIRECTIONAL RADIO BACKBONE CAPACITY TECHNICAL INFRASTRUCTURE SERVICE.....	16
INDEFEASIBLE RIGHTS OF USE IRU FOR SUBMARINE CABLE OR TERRESTRIAL CABLE SYSTEMS .....	16
RIGHTS OF WAYS FOR TRANSIT FOR HALF CIRCUIT SYSTEMS, DDPs AND ADMIN LEASE .....	16
SUBMARINE CABLE CAPACITIES AND SUBMARINE CABLE POP-TO-POP CAPACITIES .....	16
TERRESTRIAL BACKBONE CAPACITIES .....	16
CUSTOMER ACCESS (VoIP) .....	16
DIAL ACCESS SERVICES (INTERSTATE).....	16
DIAL ACCESS SERVICES (INTRASTATE).....	16
DIRECTIONAL RADIO CAPACITY CUSTOMER ACCESS SERVICE.....	16
DOMESTIC LEASED LINES .....	17
EXTERNAL INTERNATIONAL LINES .....	17
INTERNATIONAL ACCESS LINES .....	17
LOCAL LOOP CAPACITIES.....	17
ENHANCED TELECOMMUNICATION SERVICES.....	17
ASYNCHRONOUS TRANSFER MODE (ATM) (INTERSTATE) .....	17
ASYNCHRONOUS TRANSFER MODE (ATM) (INTRASTATE) .....	17
DATA TRANSMISSION .....	17
DATA TRANSMISSION VIA DSL (INTERSTATE).....	17
DATA TRANSMISSION VIA DSL (INTRASTATE).....	17
DATA TRANSMISSION VIA VOIP (INTERSTATE) .....	17
DATA TRANSMISSION VIA VOIP (INTRASTATE) .....	18
FRAME RELAY (INTERSTATE) .....	18
FRAME RELAY (INTRASTATE).....	18
FACSIMILE AND TELEGRAPH SERVICES (VoIP) .....	18
FACSIMILE TRANSMISSION SERVICES.....	18

TELEGRAPH TRANSMISSION SERVICES.....	18
TELEX TRANSMISSION SERVICES .....	18
FIBER TELECOMMUNICATIONS SERVICES (VoIP) .....	18
DARK FIBER.....	18
DENSE WAVELENGTH DIVISION MULTIPLEXING DWDM .....	18
OCX OPTICAL CARRIER SERVICE.....	18
WAVE DIVISION MULTIPLEXING WDM.....	19
LOCAL AND LONG DISTANCE TELEPHONE COMMUNICATIONS.....	19
800 SERVICE (INTERSTATE) .....	19
800 SERVICE (INTRASTATE) .....	19
CONFERENCE CALLING SERVICES (INTERSTATE) .....	19
CONFERENCE CALLING SERVICES (INTRASTATE).....	19
VIDEO CONFERENCING SERVICE .....	19
VIDEO CONFERENCING (INTERSTATE).....	19
VIDEO CONFERENCING (INTRASTATE).....	19
LONG DISTANCE TELEPHONE SERVICES.....	19
LONG DISTANCE TELEPHONE SERVICES (INTERSTATE) .....	19
LONG DISTANCE TELEPHONE SERVICES (INTRASTATE) .....	19
TOLL FREE OUTBOUND TELEPHONE SERVICE (INTERSTATE) .....	19
TOLL FREE OUTBOUND TELEPHONE SERVICE (INTRASTATE) .....	19
NON-INTERCONNECTED TELECOMMUNICATIONS SERVICES .....	20
TELECOMMUNICATION SERVICES NOT CONNECTED WITH THE PSTN (INTERSTATE).....	20
TELECOMMUNICATION SERVICES NOT CONNECTED WITH THE PSTN (INTRASTATE).....	20
OUTBOUND CALLING PLAN (INTERSTATE).....	20
PAY PHONE PROVIDER SERVICES.....	20
PAY TELEPHONE SERVICES (INTERSTATE).....	20
PAY TELEPHONE PROVIDER SERVICES (INTRASTATE) .....	20
PREPAID TELEPHONE SERVICES.....	20
OTHER PREPAID PHONE SERVICES .....	20
PREPAID VoIP SERVICES (INTERSTATE).....	20
PREPAID VoIP SERVICES (INTRASTATE).....	20
PREPAID WIRELESS SERVICES (INTERSTATE).....	20
PREPAID WIRELESS SERVICES (INTRASTATE).....	20
PREPAID WIRELINE TELEPHONE SERVICES (INTERSTATE) .....	20
PREPAID WIRELINE TELEPHONE SERVICES (INTRASTATE) .....	20
PREPAID PHONE CARD SERVICES.....	20
PREPAID TELEPHONE CARD SERVICES (INTERSTATE) .....	21
PREPAID TELEPHONE CARD SERVICES (INTRASTATE) .....	21
PRIVATE LINE SERVICE (INTERSTATE) .....	21
WIRELINE PRIVATE LINE - DATA ONLY (INTERSTATE).....	21
WIRELINE PRIVATE LINE - VOICE AND DATA (INTERSTATE).....	21
WIRELINE PRIVATE LINE - VOICE ONLY (INTERSTATE).....	21
PRIVATE LINE SERVICE (INTRASTATE) .....	21
WIRELINE PRIVATE LINE - DATA ONLY (INTRASTATE) .....	21
WIRELINE PRIVATE LINE - VOICE AND DATA (INTRASTATE) .....	21
WIRELINE PRIVATE LINE - VOICE ONLY (INTRASTATE) .....	21
TELEPHONE SERVICE .....	21
LOCAL TELEPHONE SERVICE .....	21
LOCAL TELEPHONE SERVICE (INTERSTATE) .....	21
LOCAL TELEPHONE SERVICE (INTRASTATE) .....	21
PUBLIC SWITCHED TELEPHONE NETWORK OR PLAIN OLD TELEPHONE SERVICE (INTERSTATE).....	22
PUBLIC SWITCHED TELEPHONE NETWORK OR PLAIN OLD TELEPHONE SERVICE (INTRASTATE).....	22
TOLL FREE INBOUND TELEPHONE SERVICE.....	22
TOLL FREE CALLING.....	22
TOLL FREE INBOUND TELEPHONE SERVICE (INTERSTATE).....	22
TOLL FREE INBOUND TELEPHONE SERVICE (INTRASTATE).....	22

TOLL SERVICE (INTERSTATE) .....	22
TOLL SERVICE (INTRASTATE) .....	22
WIRELESS TELEPHONE SERVICE .....	22
POSTPAID WIRELESS TELEPHONE SERVICE (INTERSTATE) .....	22
POSTPAID WIRELESS TELEPHONE SERVICE (INTRASTATE) .....	22
WIRELESS TELEPHONE SERVICE (INTERSTATE) .....	22
WIRELESS TELEPHONE SERVICE (INTRASTATE) .....	22
WIRELESS TELEPHONE SERVICES NOT CONNECTED WITH THE PSTN (INTERSTATE) .....	22
WIRELESS TELEPHONE SERVICES NOT CONNECTED WITH THE PSTN (INTRASTATE) .....	22
MOBILE COMMUNICATIONS SERVICES .....	22
PAGING SERVICES .....	23
MESSAGING (ONE WAY) (INTERSTATE) .....	23
MESSAGING (ONE WAY) (INTRASTATE) .....	23
TWO WAY WIRELESS PAGING .....	23
TWO WAY WIRELESS PAGING (INTERSTATE) .....	23
TWO WAY WIRELESS PAGING (INTRASTATE) .....	23
SHORT MESSAGE SERVICE (SMS) (INTERSTATE) .....	23
SHORT MESSAGE SERVICE (SMS) (INTRASTATE) .....	23
TELECOMMUNICATION SIGNAL ENHANCEMENT NETWORK SERVICES (NETWORK ACCESS) (INTERSTATE) .....	23
TELECOMMUNICATION SIGNAL ENHANCEMENT NETWORK SERVICES (NETWORK ACCESS) (INTRASTATE) .....	23
RADIO SERVICES (VoIP) .....	23
SWITCHED DIAL-UP AND LEASED DEDICATED LINE CIRCUIT TELECOMMUNICATIONS SERVICES (INTERSTATE) .....	23
DSL DIGITAL SUBSCRIBER LINE (INTERSTATE) .....	24
HIGH-SPEED CIRCUIT SWITCHED DIAL-UP SERVICES (INTERSTATE) .....	24
ISDN INTEGRATED SERVICES DIGITAL NETWORK SERVICES (INTERSTATE) .....	24
MULTI-POINT ANALOG TELECOMMUNICATIONS CIRCUIT (INTERSTATE) .....	24
POINT-TO-POINT ANALOG TELECOMMUNICATIONS CIRCUIT (INTERSTATE) .....	24
POINT-TO-POINT DIGITAL TELECOMMUNICATIONS CIRCUIT (INTERSTATE) .....	24
SWITCHED DIAL-UP AND LEASED DEDICATED LINE CIRCUIT TELECOMMUNICATIONS SERVICES (INTRASTATE) .....	24
DSL DIGITAL SUBSCRIBER LINE (INTRASTATE) .....	24
HIGH-SPEED CIRCUIT SWITCHED DIAL-UP SERVICES (INTRASTATE) .....	24
ISDN INTEGRATED SERVICES DIGITAL NETWORK SERVICES (INTRASTATE) .....	24
MULTI-POINT ANALOG TELECOMMUNICATIONS CIRCUIT (INTRASTATE) .....	24
POINT-TO-POINT ANALOG TELECOMMUNICATIONS CIRCUIT (INTRASTATE) .....	25
POINT-TO-POINT DIGITAL TELECOMMUNICATIONS CIRCUIT (INTRASTATE) .....	25
TELECOMMUNICATIONS RELATED SERVICES .....	25
CALL FORWARDING SERVICE (INTERSTATE) .....	25
CALL FORWARDING SERVICE (INTRASTATE) .....	25
INSTALLATION (INITIATION OF SERVICE) (INTERSTATE) .....	25
INSTALLATION (INITIATION OF SERVICE) (INTRASTATE) .....	25
INSTALLATION AND REPAIR OF TELECOMMUNICATIONS EQUIPMENT .....	25
INSTALLATION WITH LABOR AND MATERIALS THAT ARE NOT SEPARATELY STATED .....	25
INSTALLATION WITH LABOR AND MATERIALS THAT ARE SEPARATELY STATED .....	25
INSTALLATION WITH LABOR BUT NO MATERIALS THAT ARE SEPARATELY STATED .....	25
REPAIR AND MAINTENANCE WITH LABOR AND MATERIALS .....	25
REPAIR AND MAINTENANCE WITH LABOR AND MATERIALS THAT IS NOT SEPARATELY STATED .....	25
REPAIR AND MAINTENANCE WITH LABOR ONLY .....	26
REPAIR AND MAINTENANCE WITH LABOR ONLY THAT IS SEPARATELY STATED .....	26
SPACE-BASED INFRASTRUCTURE .....	26
SATELLITE OR EARTH COMMUNICATION SYSTEMS SERVICES .....	26
SPACE SEGMENT SERVICES .....	26
SPACE-BASED SERVICES .....	26
COMMUNICATION SERVICES PROVIDED BY SATELLITE CONSTELLATION .....	26
SPACE-BASED INTERNET COMMUNICATION SYSTEMS .....	26
SPACE-BASED BROADBAND INTERNET SERVICE .....	26
VOICE MAIL SERVICE (INTERSTATE) .....	26

VOICE MAIL SERVICE (INTRASTATE) .....	26
TELEVISION SERVICES (VoIP).....	26
CABLE TELEVISION SERVICES .....	26

## **90 TRAVEL, FOOD, LODGING, ENTERTAINMENT SERVICES ..... 26**

HOTELS AND LODGING AND MEETING FACILITIES .....	26
PRIVATE HOME RENTAL .....	26
ENTIRE HOME RENTAL.....	26
ENTIRE HOME RENTAL (1 ROOM FOR RENT) .....	26
ENTIRE HOME RENTAL (2 ROOMS FOR RENT).....	26
ENTIRE HOME RENTAL (3 ROOMS FOR RENT).....	27
ENTIRE HOME RENTAL (4 ROOMS FOR RENT).....	27
ENTIRE HOME RENTAL (5 ROOMS FOR RENT).....	27
ENTIRE HOME RENTAL (6 ROOMS FOR RENT).....	27
ENTIRE HOME RENTAL (7 OR MORE ROOMS FOR RENT) .....	27
ROOM RENTAL.....	27
ROOM RENTAL (1 ROOM FOR RENT) .....	27
ROOM RENTAL (2 ROOMS FOR RENT).....	27
ROOM RENTAL (3 ROOMS FOR RENT).....	27
ROOM RENTAL (4 ROOMS FOR RENT).....	27
ROOM RENTAL (5 ROOMS FOR RENT).....	27
ROOM RENTAL (6 ROOMS FOR RENT).....	27
ROOM RENTAL (7 OR MORE ROOMS FOR RENT) .....	27
RESERVATION SERVICE FEE .....	27

# ONESOURCE PRODUCT DEFINITIONS GUIDE

## Introduction

This guide is intended to assist you in selecting the products in the ONESOURCE Indirect Tax Product Tree that will provide the most accurate tax determination for your products and services. The ONESOURCE Indirect Tax Product Tree provides an extensive product taxability matrix, containing rules for hundreds of products and services. Since no one understands your business better than you do we are providing this guide to assist you in making the most informed tax mapping decisions based on your business' needs. Please be aware that ONESOURCE Indirect Tax does not provide accounting or legal advice and recommends that our clients seek the advice of a legal or tax professional for issues of an individualized nature.

## How to Use This Guide

The ONESOURCE Indirect Tax Product Tree is an extensive product taxability matrix containing rules for hundreds of products and services organized hierarchically based on parent product category (product type). It is recommended that you select the products that fit your company's goods or services as precisely as possible to help ensure accurate taxability. Our staff of tax experts is available to answer any questions you have regarding any of our products.

If the product categories that your company requires are not currently maintained in the ONESOURCE Indirect Tax Product Tree they may be requested for an additional fee. Based on the product taxability needs and objectives of your company we will jointly develop a research plan for additional product categories. The customized ONESOURCE Indirect Tax Tax Research offering gives you control in selecting categories and granularity of your goods or services, maintenance of the tax matrix ensuring law changes are captured, and access to tax research personnel to discuss interpretation of law.

## Generic Products and Services

If the product category that your company requires is not currently maintained in the ONESOURCE Indirect Tax Product Tree ONESOURCE Indirect Tax provides two generic product categories and two generic service categories. We strongly recommended the use of a category that fits your company's good or service as precisely as possible to help you ensure accurate taxability for your goods and services. These categories are provided for your convenience and should only be used when you are confident that your product is in fact taxable or exempt in all jurisdictions and no other ONESOURCE Indirect Tax product can be used.

Generic Taxable Product.....	01/GC66
Taxable Gift Basket.....	01.100/GF9B
Generic Non-Taxable Product.....	02/GF3A
Exempt Gift Baskets.....	02.100/G8C4
Generic Taxable Service.....	03/SB9G
Generic Non-Taxable Service.....	04/S33S

The information in this guide was last updated on Monday, March 01, 2021

### 43 Information Technology Broadcasting and Telecom

Product Description	Commodity Code	Tax Type	Product code	ONESOURCE Indirect Tax Definition
VoIP Hardware	432001	Good	GOPQ	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. (PARENT PRODUCT)
VoIP Hardware - Fixed	432001.101	Good	GPFX	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a fixed location. This product is not sold in conjunction with interconnected voice communication service.
VoIP Hardware - Nomadic	432001.103	Good	G59U	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is not associated with a single physical location. This product is not sold in conjunction with interconnected voice communication service.
VoIP Hardware - Rental	432001.105	Good	G529	Rental of hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a physical location. This product is not sold in conjunction with interconnected voice communication service.
VoIP Hardware Bundled with Voice Service - Fixed	432001.102	Good & Service	SJ45	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a fixed location. This product is sold in conjunction with interconnected voice communication service.
VoIP Hardware Bundled with Voice Service - Fixed (Interstate)	432001.122	Good & Service	S484	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a fixed location. This product is sold in conjunction with interconnected voice communication service that is Interstate in nature.

VoIP Hardware Bundled with Voice Service - Fixed (Intrastate)	432001.112	Good & Service	S8BZ	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a fixed location. This product is sold in conjunction with interconnected voice communication service that is Intrastate in nature.
VoIP Hardware Bundled with Voice Service - Nomadic	432001.104	Good & Service	S1BS	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is not associated with a single physical location. This product is sold in conjunction with interconnected voice communication service.
VoIP Hardware Bundled with Voice Service - Nomadic (Interstate)	432001.124	Good & Service	SMT2	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is not associated with a single physical location. This product is sold in conjunction with interconnected voice communication service that is Interstate in nature.
VoIP Hardware Bundled with Voice Service - Nomadic (Intrastate)	432001.114	Good & Service	S0Y0	Hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is not associated with a single physical location. This product is sold in conjunction with interconnected voice communication service that is Intrastate in nature.
VoIP Hardware Bundled with Voice Service - Rental	432001.106	Good & Service	SYJD	Rental of hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a physical location. This product is sold in conjunction with interconnected voice communication service.
VoIP Hardware Bundled with Voice Service - Rental (Interstate)	432001.126	Good & Service	SKX4	Rental of hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a physical location. This product is sold in conjunction with interconnected voice communication service that is Interstate in nature.

VoIP Hardware Bundled with Voice Service - Rental (Intrastate)	432001.116	Good & Service	SP81	Rental of hardware that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product is associated with a physical location. This product is sold in conjunction with interconnected voice communication service that is Intrastate in nature.
Hosted VoIP Software	4323.400	Good	GTU8	Charges for access to hosted VoIP software. (PARENT PRODUCT)
VoIP Software License	4323.410	Good	GFSU	Charges for VoIP software license. This product is not sold in conjunction with interconnected voice communication service.
Embedded VoIP Application - Software License	4323.416	Good	G8NS	License charges for the use of embedded application software facilitating VoIP services on a mobile device. This product is not sold in conjunction with interconnected voice communication service.
IP PBX Software - Software License	4323.412	Good	GFQM	License charges for use of software that connects VoIP communications within a business and connects to external extensions of the PSTN. This product is not sold in conjunction with interconnected voice communication service.
IP Phone/Softphone - Software License	4323.411	Good	GB02	License charges for use of IP (Internet Protocol) telephone software allowing voice communications via the internet. This product is not sold in conjunction with interconnected voice communication service.
IP Trunking Software - Software License	4323.413	Good	G0GG	License charges for use of software that connects VoIP communications to external extensions of the PSTN. This product is not sold in conjunction with interconnected voice communication service.
OTT (Over-the-top) VoIP Application - Software License	4323.417	Good	G317	License charges for the use of over-the-top application software facilitating VoIP services on a mobile device. This product is not sold in conjunction with interconnected voice communication service.
SIP Trunking Software - Software License	4323.414	Good	GEU7	License charges for use of software services allowing the initiation of call sessions between devices on a PBX and those outside of that network. This product is not sold in conjunction with interconnected voice communication service.
VoIP Application Bundled with Voice Service - Software License	4323.418	Good & Service	GR81	License charges for the use of application software facilitating VoIP services on a mobile device bundled with voice service. This product is sold in conjunction with interconnected voice communication service.
VoIP Application Bundled with Voice Service - Software License (Interstate)	4323.438	Good & Service	GQV6	License charges for the use of application software facilitating VoIP services on a mobile device bundled with voice service. This product is sold in conjunction with interconnected voice communication service that is Interstate in nature.

VoIP Application Bundled with Voice Service - Software License (Intrastate)	4323.428	Good & Service	G600	License charges for the use of application software facilitating VoIP services on a mobile device bundled with voice service. This product is sold in conjunction with interconnected voice communication service that is Intrastate in nature.
VoIP Security Software - Software License	4323.415	Good	G41A	License charges for use of VoIP Security Software. This product is not sold in conjunction with interconnected voice communication service.
VoIP Software - Fixed	4323.230	Good	G809	Charges for Downloading VoIP software. This product is associated with a physical location. This product is not sold in conjunction with interconnected voice. (PARENT PRODUCT)
IP PBX Software - Fixed	4323.232	Good	G155	Charges for the download of software that connects VoIP communications within a business and connects to external extensions of the PSTN.
IP telephone (Softphone) - Fixed	4323.231	Good	G349	Charges for the download of internet protocol telephone software allowing voice communications via the internet. This product is associated with a physical location. This product is not sold in conjunction with interconnected voice.
IP Trunking Software - Fixed	4323.233	Good	G361	Charges for the download of software that connects VoIP communications to external extensions of the PSTN.
SIP Trunking Software - Fixed	4323.234	Good	GHHW	Charges for the download of software allowing the initiation of call sessions between devices on a PBX and those outside of that network.
VoIP Security Software - Fixed	4323.235	Good	GPFU	Charges for the download of VoIP security software.
VoIP Software Bundled with Voice Service - Fixed	4323.236	Good & Service	GM50	Charges for Downloading VoIP software. This product is associated with a physical location. This product is sold in conjunction with interconnected voice service.
VoIP Software Bundled with Voice Service - Fixed (Interstate)	4323.256	Good & Service	GEHV	Charges for Downloading VoIP software. This product is associated with a physical location. This product is sold in conjunction with interconnected voice service that is Interstate in nature.
VoIP Software Bundled with Voice Service - Fixed (Intrastate)	4323.246	Good & Service	G977	Charges for Downloading VoIP software. This product is associated with a physical location. This product is sold in conjunction with interconnected voice service that is Intrastate in nature.
VoIP Software - Nomadic	4323.237	Good	GN0J	Charges for the download of software facilitating VoIP services on a mobile device. This product is not associated with a single physical location. This product is not sold in conjunction with interconnected voice communication service. (PARENT PRODUCT)
Mobile VoIP Application - Nomadic	4323.240	Good	GZ72	Charges for the download of application software facilitating VoIP service on a mobile device. This product is not associated with a single physical location. This product is not sold in conjunction with interconnected voice communication service.

Embedded VoIP Application - Nomadic	4323.241	Good	GSB6	Charges for the download of embedded application software facilitating VoIP services on a mobile device. This product is not associated with a single physical location. This product is not sold in conjunction with interconnected voice communication service.
OTT (Over-the-top) VoIP Application - Nomadic	4323.242	Good	GN50	Charges for the download of over-the-top application software facilitating VoIP services on a mobile device. This product is not associated with a single physical location. This product is not sold in conjunction with interconnected voice communication service.
VoIP Application Bundled with Voice Service - Nomadic	4323.243	Good & Service	G8OP	Charges for the download of application software facilitating VoIP services on a mobile device bundled with voice service. This product is not associated with a single physical location. This product is sold in conjunction with interconnected voice communication service.
VoIP Application Bundled with Voice Service - Nomadic (Interstate)	4323.263	Good & Service	GA7L	Charges for the download of application software facilitating VoIP services on a mobile device bundled with voice service. This product is not associated with a single physical location. This product is sold in conjunction with interconnected voice communication service that is Interstate in nature.
VoIP Application Bundled with Voice Service - Nomadic (Intrastate)	4323.253	Good & Service	G90L	Charges for the download of application software facilitating VoIP services on a mobile device bundled with voice service. This product is not associated with a single physical location. This product is sold in conjunction with interconnected voice communication service that is Intrastate in nature.

## 81 Engineering, Research, Technology Based Service

Product Description	Commodity Code	Tax Type	Product Code	ONESOURCE Indirect Tax Definition
Electronic Data Interchange (EDI) - Data Transmission Only (Interstate)	811120.100	Service	S344	The transfer of structured data from one computer to another without human intervention. Assumptions: 1) Computer protocols act on the data for purposes other than transmission, conveyance or routing; 2.) EDI allows data to be acquired, stored, retrieved, and delivered to a purchaser by electronic transmission; and 3) The purchaser's primary purpose for the underlying transaction is NOT the processed data.
Electronic Data Interchange (EDI) - Data Transmission Only (Intrastate)	811120.200	Service	SNO3	The transfer of structured data from one computer to another without human intervention. Assumptions: 1) Computer protocols act on the data for purposes other than transmission, conveyance or routing; 2.) EDI allows data to be acquired, stored, retrieved, and delivered to a purchaser by electronic transmission; and 3) The purchaser's primary purpose for the underlying transaction is NOT the processed data.
Electronic Data Interchange (EDI) - Managed Services Only/No Transmission (Interstate)	811120.300	Service	SFFW	EDI is a value add non-voice data network service which allows data to be generated, stored and processed without human intervention for purchasers and/or trading partners, where the purchaser/partner's primary purpose for the underlying transaction IS the processed data or information. The processed data or information is not delivered in a tangible format. The service is separately stated on the invoice.
Internet Access Service (Intrastate)	811121.120	Service	S5XT	A charge that is imposed for providing access to the Internet.
Internet Access Service Bundled with Voice Service - VoIP Provider	811121.130	Service	S724	Internet access service provided by a VoIP provider. This product is sold in conjunction with interconnected voice communication service. (PARENT PRODUCT)
Internet Access Service Bundled with Voice Service - VoIP Provider (Interstate)	811121.132	Service	SP22	Internet access service provided by a VoIP provider. This product is sold in conjunction with interconnected voice communication service that is Interstate in nature.
Internet Access Service Bundled with Voice Service - VoIP Provider (Intrastate)	811121.131	Service	S7CO	Internet access service provided by a VoIP provider. This product is sold in conjunction with interconnected voice communication service that is Intrastate in nature.
Internet Access Service Only - VoIP Provider	811121.140	Service	ST1K	Internet access service provided by a VoIP provider. This product is not sold in conjunction with interconnected voice communication service. (PARENT PRODUCT)
Internet Access Service (Interstate)	811121.110	Service	SOLF	A charge that is imposed for providing access to the Internet.

Interconnected VoIP	811121002	Service	S042	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. (PARENT PRODUCT)
Bundled VoIP Services	81112100203	Service	SF3L	Multiple IP (Internet Protocol) based telecommunications services bundled with voice service for the purpose of sale.
Fixed Interconnected VoIP	81112100201	Service	SAB7	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. Fixed service is associated with a physical location or address.
Fixed Interconnected VoIP (Interstate)	81112100201.106	Service	SMN8	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. Fixed service is associated with a physical location or address. This service originates within one state and terminates in another.
Fixed Interconnected VoIP (Intrastate)	81112100201.101	Service	S9S6	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. Fixed service is associated with a physical location or address. This service originates and terminates wholly within the state of origin.
Fixed Video Conferencing (Interstate)	81112100201.110	Service	S082	Video conferencing service where data is transmitted via IP (Internet Protocol) from a fixed physical location and which originates within one state and terminates in another.
Fixed Video Conferencing (Intrastate)	81112100201.105	Service	S3NJ	Video conferencing service where data is transmitted via IP (Internet Protocol) from a fixed physical location and originates and terminates wholly within the state of origin.
Fixed Voice Conferencing (Interstate)	81112100201.109	Service	SCG0	Voice conferencing service where data is transmitted via IP (Internet Protocol) from a fixed physical location and which originates within one state and terminates in another.

Fixed VoIP Business Line	81112100201.111	Service	S4Y0	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. This service is meant for business use and is associated with a physical location or address.
Fixed VoIP Fax Line	81112100201.112	Service	S111	A service that allows use of the internet as the transmission medium for fax calls by sending facsimile data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate fax calls on the public switched telephone network.
Fixed VoIP Gateway Service	81112100201.114	Service	SA22	A service which converts telephony traffic into IP (Internet Protocol) for transmission over a data network. Fixed service is associated with a physical location or address.
Fixed VoIP Toll Free Service (800 number)	81112100201.113	Service	S619	A service that allows use of the internet as the transmission medium for 800 number call whereby a business, rather than the caller, is charged for all incoming calls to a toll-free number. Fixed service is associated with a physical location or address.
Fixed VoIP Video Call Service (Interstate)	81112100201.108	Service	SAOH	Video calling service where data is transmitted via IP (Internet Protocol) from a fixed physical location and which originates within one state and terminates in another.
Fixed VoIP Video Calling Service (Intrastate)	81112100201.103	Service	SZFV	Video calling service where data is transmitted via IP (Internet Protocol) from a fixed physical location and originates and terminates wholly within the state of origin.
Fixed VoIP Voice Conferencing (Intrastate)	81112100201.104	Service	S2BN	Voice conferencing service where data is transmitted via IP (Internet Protocol) from a fixed physical location and originates and terminates wholly within the state of origin.
Fixed VoIP Voice Service (Interstate)	81112100201.107	Service	SYEC	Voice service where data is transmitted via IP (Internet Protocol) from a fixed physical location and which originates within one state and terminates in another.
Fixed VoIP Voice Service (Intrastate)	81112100201.102	Service	SK06	Voice service where data is transmitted via IP (Internet Protocol) from a fixed physical location and originates and terminates wholly within the state of origin.

Nomadic Interconnected VoIP	81112100202.000	Service	SAW2	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. Nomadic service may initiate calls from any broadband connection and is not associated with a single physical location or IP (Internet Protocol) address.
Nomadic Interconnected VoIP (Interstate)	81112100202.106	Service	S1JN	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. Nomadic service may initiate calls from any broadband connection and is not associated with a single physical location or address. This service originates in one state and terminates in another.
Nomadic Interconnected VoIP (Intrastate)	81112100202.101	Service	SI22	A service that allows use of the internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Interconnected service permits users to receive and terminate calls on the public switched telephone network. Nomadic service may initiate calls from any broadband connection and is not associated with a single physical location or address. This service originates and terminates wholly within the state of origin.
Nomadic Video Conferencing (Interstate)	81112100202.110	Service	S4QY	Video Conferencing service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates in one state and terminates in another.
Nomadic Video Conferencing (Intrastate)	81112100202.105	Service	S009	Video conferencing service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates and terminates wholly within the state of origin.
Nomadic Voice Conferencing (Interstate)	81112100202.109	Service	S3NG	Voice Conferencing service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates in one state and terminates in another.

Nomadic Voice Conferencing (Intrastate)	81112100202.104	Service	S617	Voice conferencing service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates and terminates wholly within the state of origin.
Nomadic VoIP Video Service (Interstate)	81112100202.108	Service	SI13	Video service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates in one state and terminates in another.
Nomadic VoIP Video Service (Intrastate)	81112100202.103	Service	SB81	Video service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates and terminates wholly within the state of origin.
Nomadic VoIP Voice Service (Interstate)	81112100202.107	Service	S789	Voice service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates in one state and terminates in another.
Nomadic VoIP Voice Service (Intrastate)	81112100202.102	Service	S04F	Voice service where data is transmitted via IP (Internet Protocol) from any broadband connection and is not associated with a single physical location or address. This service originates and terminates wholly within the state of origin.
Non-interconnected VoIP	811121003	Service	SGZ1	A service that allows use of the internet as the transmission medium for voice communications by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. Non-interconnected service does not permit users to receive and terminate calls on the public switched telephone network. (PARENT PRODUCT)
Internet Enabled Gaming Consoles	81112100303	Service	GC5F	A gaming console that connects to the internet and allows voice communications via IP. Non-interconnected service does not permit users to receive and terminate calls on the public switched telephone network.
Internet Gaming Console Software	81112100303.101	Service	G879	Gaming console software that connects to the internet and allows voice communications via IP. Non-interconnected service does not permit users to receive and terminate calls on the public switched telephone network.
Non-interconnected VoIP Service (Interstate)	81112100302	Service	S0D8	Voice communication service where data is transmitted via IP (Internet Protocol) from a broadband connection. This service originates within one state and terminates in another. Non-interconnected service does not permit users to receive and terminate calls on the public switched telephone network.

Non-interconnected VoIP Service (Intrastate)	81112100301	Service	SK10	Voice communication service where data is transmitted via IP (Internet Protocol) from a broadband connection. This service originates and terminates wholly within the state of origin. Non-interconnected service does not permit users to receive and terminate calls on the public switched telephone network.
Voice Over Internet Protocol (VoIP) Telephone Service	811121001	Service	SM85	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This product connects to the PSTN. (PARENT PRODUCT)
VoIP Attributed to Local Standard Line (Interstate)	811121001.11 0	Service	S31Y	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is attributed to the standard local lines of the provider and originates in one state and terminates in another state.
VoIP Attributed to Local Standard Line (Intrastate)	811121001.10 9	Service	S87M	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is attributed to the standard local lines of the provider and originates and terminates wholly within a state.
VoIP Attributed to Long Distance (Interstate)	811121001.11 4	Service	S2AK	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is attributed to the long-distance lines of the provider and originates in one state and terminates in another state.
VoIP Attributed to Long Distance (Intrastate)	811121001.11 3	Service	S953	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is attributed to the long-distance lines of the provider and originates and terminates wholly within a state.
VoIP Local Standard Line (Interstate)	811121001.10 2	Service	SL36	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates in one state and terminates in another state.

VoIP Local Standard Line (Intrastate)	811121001.10 1	Service	S781	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates and terminates wholly within a state.
VoIP Local Standard Line Based on Distance (Interstate)	811121001.10 6	Service	S38M	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates in one state and terminates in another state. Charges for this service are based on distance.
VoIP Local Standard Line Based on Distance (Intrastate)	811121001.10 5	Service	S1GN	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in part via the standard local lines of the PSTN and originates and terminates wholly within a state. Charges for this service are based on distance.
VoIP Local Standard Line Based on Usage (Interstate)	811121001.10 4	Service	SV25	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates in one state and terminates in another state. Charges for this service are based on usage.
VoIP Local Standard Line Based on Usage (Intrastate)	811121001.10 3	Service	S9P0	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates and terminates wholly within a state. Charges for this service are based on usage.
VoIP Long Distance Line (Interstate)	811121001.11 2	Service	SF79	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via long-distance telephone lines and originates in one state and terminates in another state.

VoIP Long Distance Line (Intrastate)	811121001.11 1	Service	SCSP	A service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via long-distance telephone lines and originates and terminates wholly within a state.
VoIP Standard Line Activation or Deactivation (Interstate)	811121001.10 8	Service	SONC	Charge for the activation and deactivation of a service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates within one state and terminates in another state. This is a charge for activation and deactivation.
VoIP Standard Line Activation or Deactivation (Intrastate)	811121001.10 7	Service	SVRB	Charge for the activation and deactivation of a service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions. This service is provided in part via the standard local lines of the PSTN and originates and terminates wholly within a state.
VoIP Vertical Features	811121004	Service	S945	Optional features sold by a provider in addition to service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets via IP (Internet Protocol). The service connects to the PSTN. (PARENT PRODUCT)
Auto Attendant with Music on Hold	81112100404	Service	S1X3	A feature that allows callers to be automatically transferred to an extension without the intervention of an operator/receptionist. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
Call Recording, Storage and Playback	81112100407	Service	SIOF	A feature that allows VoIP users to record calls, store recordings, and play them back later. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.

Direct Inward Dialing (DID)	81112100406	Service	S3PB	A service that provides a block of telephone numbers for calling into a company's private branch exchange (PBX) system and allows a telephone number to ring through directly to a specific telephone at a business instead of going to a menu or needing to dial an extension. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
Directory Assistance Services	81112100413	Service	S7L3	Directory assistance service sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
Fax to Email	81112100410	Service	S6A0	A feature that allows a user to receive faxes as PDF attachments in an email inbox. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
Local Number Porting	81112100411	Service	SWC4	A service that enables end users to keep their telephone numbers when switching from one communications service provider to another. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
Toll Free Acquisition and Porting	81112100412	Service	S29Y	A service that enables end users to keep their 800 telephone numbers when switching from one communications service provider to another. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
Voice Mail to Email	81112100409	Service	S6Z8	A feature that allows a user to receive voice mails as PDF attachments in an email inbox. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
VoIP Call Waiting	81112100402	Service	SPI1	A feature that allows users to suspend a call already in progress to accept a second call. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.

VoIP Hold with Music	81112100403	Service	S348	A feature that allows users to suspend a telephone call already in progress. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
VoIP Receptionist Console	81112100405	Service	SW1Y	A feature that allows a user to manage a large amount of concurrent call activity and use advanced call control features such as hold, transfer, and forwarding. This feature is sold in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
VoIP Support Services	81112100408	Service	SCPB	Support services provided in addition to service that enables customers to use the Internet as the transmission medium for telephone calls. The service connects to the PSTN.
VoIP Vertical Features - Nomadic	81112100414	Service	S32N	Optional features sold by a provider in addition to service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets via IP (Internet Protocol). The service connects to the PSTN but is not associated with a single location or address.
VoIP Voice Mail	81112100401	Service	SCQX	A feature that allows users to exchange voice messages sold by a provider in addition to service that enables customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets via IP (Internet Protocol). The service connects to the PSTN.

### 83 Public Utilities, Public Sector Related Services

Product Description	Commodity Code	Tax Type	Product Code	ONESOURCE Indirect Tax Definition
Mass Communication Services (VoIP)	83121700.01	Service	S955	Services disseminated in information exchanged through mass media to large segments of the population. (PARENT PRODUCT)
Citizen Warning Systems	83121704	Service	S218	A warning system able to rapidly alert residents with vital information.
Internet Related Services	83121703	Service	STEE	Services related to internet access services.
Radio Related Services	83121702	Service	S15M	Services related to radio services.
Television Related Services	83121701	Service	SU49	Services related to television services.
Telecommunications Fees	8313	Service	GVH6	Non-mandatory fees paid by telecommunications service providers or users. (PARENT PRODUCT)
Interexchange Carrier Charge	8313.300	Service	G356	A charge that long distance telephone companies pay to an incumbent local exchange carrier (ILEC) to help recover their costs.

Regulatory Recovery Fee	8313.400	Service	G9I9	A charge that telecommunications users pay to defray the cost of the regulatory compliance of the provider.
Subscriber Line Charge	8313.200	Service	G490	A fee that is paid to local telephone company that connects a user to the telephone network. This fee is capped by the FCC.
VoIP Activation Fee	8313.100	Service	GX11	A general activation fee for voice service that uses the internet as the transmission medium by sending voice data in packets using IP (Internet Protocol) rather than by traditional circuit transmissions.
Telecommunications Media Services	8311	Service	S8QI	Telecommunications Media Services (PARENT PRODUCT)
Backbone Capacities (VoIP)	83112500.01	Service	S8C1	Services regarding the infrastructure connecting networks and managing the way in which packets from one network move through the backbone to other networks. (PARENT PRODUCT)
Cross-connection Functionality	83112505	Service	SX70	Network capacity used by telecom carriers to switch and multiplex low-speed voice and data signals onto high-speed lines and vice versa. It is typically used to aggregate several T1 lines into a higher-speed electrical or optical line as well as to distribute signals to various destinations.
Directional Radio Backbone Capacity Technical Infrastructure Service	83112506	Service	S751	Transmission backbone infrastructure using directional radio.
Indefeasible Rights of Use IRU for Submarine Cable or Terrestrial Cable Systems	83112504	Service	S932	Leasing of submarine resources and infrastructure to provide telecommunications service.
Rights of ways for Transit for Half Circuit Systems, DDPs and Admin Lease	83112503	Service	S5L9	Leasing of land and infrastructure to provide telecommunications service.
Submarine Cable Capacities and Submarine Cable Pop-to-pop Capacities	83112501	Service	S377	Bandwidth provided over cable laid on the sea bed between land-based stations to carry telecommunications signal.
Terrestrial Backbone Capacities	83112502	Service	SRSO	Telecommunications backbone infrastructure transmitted on cable that is terrestrial.
Customer Access (VoIP)	83112600.01	Service	SOC4	Telecommunication service allowing user access. (PARENT PRODUCT)
Dial Access Services (Interstate)	83112604	Service	SLAX	Dial access service which originates within one state and terminates in another state.
Dial Access Services (Intrastate)	83112604.100	Service	S251	Dial access service which originates and terminates wholly within one state.
Directional Radio Capacity Customer Access Service	83112606	Service	S727	A telecommunication service utilizing directional radio antenna to provide access to that service.

Domestic Leased Lines	83112602	Service	S5Z5	Telecommunications service via a leased line connects two locations via a reserved circuit for private voice and/or data telecommunication service.
External International Lines	83112605	Service	SN25	Telecommunications service provided over external international access lines.
International Access Lines	83112603	Service	SSL5	Telecommunications service provided over international access lines.
Local Loop Capacities	83112601	Service	S721	Service provided over the local loop of the PSTN.
Enhanced Telecommunication Services	831122	Service	S1SN	Enhanced Telecommunication Services (PARENT PRODUCT)
Asynchronous Transfer Mode (ATM) (Interstate)	83112201.10 0	Service	S22E	A method of data transmission across a WAN using a dedicated, high bandwidth, packet-switching technology in which the data to be transmitted is organized into the 53-byte segments called cells. It is asynchronous in a sense that the recurrence of cells containing information from an individual user are not necessarily periodic.  Assumption: Interstate Data Transmission
Asynchronous Transfer Mode (ATM) (Intrastate)	83112201.12 0	Service	S4U7	A method of data transmission across a WAN using a dedicated, high bandwidth, packet-switching technology in which the data to be transmitted is organized into the 53-byte segments called cells. It is asynchronous in a sense that the recurrence of cells containing information from an individual user are not necessarily periodic.  Assumption: Intrastate Data Transmission
Data Transmission	831122.100	Service	SV0Y	Data Transmission (PARENT PRODUCT)
Data Transmission via DSL (Interstate)	831122.120	Service	S4BK	Digital Subscriber Line is a technology for providing high bandwidth over ordinary copper telephone lines. It is assumed that the purpose of this service is to provide the customer with access to the internet.  Assumption: Charge for internet access. Interstate.
Data Transmission via DSL (Intrastate)	831122.125	Service	S33Q	Digital Subscriber Line is a technology for providing high bandwidth over ordinary copper telephone lines. It is assumed that the purpose of this service is to provide the customer with access to the internet.  Assumption: Charge for internet access. Intrastate.
Data Transmission via VOIP (Interstate)	831122.110	Service	S386	Involves sending voice information in digital form in discrete packets via an Internet protocol rather than through the public switched telephone network.

Data Transmission via VOIP (Intrastate)	831122.115	Service	SE1H	Involves sending voice information in digital form in discrete packets via an Internet protocol rather than through the public switched telephone network.
Frame Relay (Interstate)	83112202.100	Service	SFS6	A method of data transmission across a WAN using packet-switching technology. Frame relay puts data in a variable-size unit called a frame and leaves and necessary error correction up to the end-points.
Frame Relay (Intrastate)	83112202.200	Service	SRS7	A method of data transmission across a WAN using packet-switching technology. Frame relay puts data in a variable-size unit called a frame and leaves and necessary error correction up to the end-points.
Facsimile and Telegraph Services (VoIP)	83111700.01	Service	SYU6	A communication service that transmits visual information via telephone lines. (PARENT PRODUCT)
Facsimile Transmission Services	83111701	Service	S1Y5	Telephonic transmission of scanned printed material, normally to a telephone number connected to a printer or other output device.
Telegraph Transmission Services	83111702	Service	SMNP	The long-distance transmission of textual messages via wirelines.
Telex Transmission Services	83111703	Service	SQ6V	Service provided over a public switched network of teleprinters similar to a telephone network, for the purposes of sending text-based messages.
Fiber Telecommunications Services (VoIP)	83112300.01	Service	SOGE	Telecommunications services transmitted over fiber optic cable. (PARENT PRODUCT)
Dark Fiber	83112301	Good	S19Y	Unused fiber-optic cable infrastructure that can often be leased to users to establish optical connections that are typically not connected to the PSTN.
Dense Wavelength Division Multiplexing DWDM	83112302	Service	S1A5	A technology which multiplexes a number of optical carrier signals onto a single optical fiber by using different wavelengths (i.e., colors) of laser light. This technique enables bidirectional communications over one strand of fiber, as well as multiplication of capacity. Using DWDM more than 80 separate wavelengths, each about 0.8 of a nanometer (nm) wide, can share a single optical fiber.
OCX Optical Carrier Service	83112304	Service	SA52	Services meeting a standardized set of specifications of transmission bandwidth for digital signals that can be carried on Synchronous Optical Networking (SONET) fiber optic networks. Transmission rates are defined by rate of the bitstream of the digital signal and are designated by hyphenation of the acronym OC and an integer value of the multiple of the basic unit of rate.

Wave Division Multiplexing WDM	83112303	Service	S671	A technology which multiplexes a number of optical carrier signals onto a single optical fiber by using different wavelengths (i.e., colors) of laser light. This technique enables bidirectional communications over one strand of fiber, as well as multiplication of capacity.
Local and Long Distance Telephone Communications	831115	Service	S8B3	Local and Long Distance Telephone Communications (PARENT PRODUCT)  Does not assume either intrastate or interstate.
800 Service (Interstate)	83111508.10 0	Service	SQF3	Services whereby the business is charged for all incoming calls to a toll-free number.
800 Service (Intrastate)	83111508.20 0	Service	S7GY	Services whereby the business is charged for all incoming calls to a toll-free number.
Conference Calling Services (Interstate)	83111506	Service	S93D	A service which permits callers from several diverse locations to be connected together for a conference call. The conference bridge contains electronics for amplifying and balancing the conference call so everyone can hear and speak to each other.
Conference Calling Services (Intrastate)	83111506.50 0	Service	SEUG	A service which permits callers from several diverse locations to be connected together for a conference call. The conference bridge contains electronics for amplifying and balancing the conference call so everyone can hear and speak to each other.
Video Conferencing Service	83111506.50 1	Service	SEHL	A communication service that allows multiple video calls to connect to a conference call. (PARENT PRODUCT)
Video Conferencing (Interstate)	8311150601. 200	Service	S918	A communication that allows multiple video calls to connect to a conference call that originates within one state and terminates in another state.
Video Conferencing (Intrastate)	8311150601. 100	Service	S26V	A communication that allows multiple video calls to connect to a conference call that originates and terminates wholly within a state.
Long Distance Telephone Services	83111502.20 0	Service	S181	Voice communications service provided by an interexchange carrier over copper landlines. (PARENT PRODUCT)
Long Distance Telephone Services (Interstate)	83111502.20 2	Service	SZHP	Voice communications service provided by an interexchange carrier over copper landlines. This service originates in one state and terminates in another state.
Long Distance Telephone Services (Intrastate)	83111502.20 1	Service	S9X7	Voice communications service provided by an interexchange carrier over copper landlines. This service originates and terminates wholly within a state.
Toll Free Outbound Telephone Service (Interstate)	83111502.20 3	Service	SA00	Toll free outbound telephone service that originates within a state and terminates in another state.
Toll Free Outbound Telephone Service (Intrastate)	83111502.20 4	Service	SB75	Toll free outbound telephone service that originates and terminates wholly within a state.

Non-interconnected Telecommunications Services	83111551	Service	S106	Telecommunication services not connected to Public Switched Telephone Network (PSTN). (PARENT PRODUCT)
Telecommunication Services Not Connected with the PSTN (Interstate)	83111551.10 2	Service	SAY3	Telecommunication services not connected to Public Switched Telephone Network (PSTN) which originates within one state and terminates in another state.
Telecommunication Services Not Connected with the PSTN (Intrastate)	83111551.10 1	Service	S96V	Telecommunication services not connected to Public Switched Telephone Network (PSTN) which originates and terminates wholly within a state.
Outbound Calling Plan (Interstate)	83111502.10 0	Service	S002	Long distance service, which is offered at reduced rates according to an agreement between the service provider and purchaser.
Pay Phone Provider Services	83111503	Service	SRXP	Pay telephone calling service. (PARENT PRODUCT)
Pay Telephone Services (Interstate)	83111503.10 2	Service	SG8T	Pay telephone calling service. This service originates in one state and terminates in another state.
Pay Telephone Provider Services (Intrastate)	83111503.10 1	Service	SL56	Pay telephone calling service which originates and terminates wholly within a state.
Prepaid Telephone Services	83111504	Service	SHC8	Voice communications service provided via the telephone. This service is prepaid. (PARENT PRODUCT)
Other Prepaid Phone Services	83111504.20 0	Service	SB1G	Voice communications service. This service is prepaid.
Prepaid VoIP Services (Interstate)	83111504.20 6	Service	SU16	Prepaid voice service provided over IP (Internet Protocol) which originates within one state and terminates in another state.
Prepaid VoIP Services (Intrastate)	83111504.20 5	Service	SMUB	Prepaid voice service provided over IP (Internet Protocol) which originates and terminates wholly within one state.
Prepaid Wireless Services (Interstate)	83111504.20 4	Service	SQZ8	A services that allows the user to prepurchase wireless telephone services that can be used later. This service originates within one state and terminates in another state.
Prepaid Wireless Services (Intrastate)	83111504.20 3	Service	S6TK	A services that allows the user to prepurchase wireless telephone services that can be used later. This service originates and terminates wholly within a state.
Prepaid Wireline Telephone Services (Interstate)	83111504.20 2	Service	SEGQ	A service that allows the user to prepurchase wireline telephone services that can be used later. This service originates within one state and terminates in another state.
Prepaid Wireline Telephone Services (Intrastate)	83111504.20 1	Service	S9L4	A services that allows the user to prepurchase wireline telephone services that can be used later. This service originates and terminates wholly within a state.
Prepaid Phone Card Services	83111504.10 0	Service	S1EA	A card that allows the user to prepurchase telephone services that can be used later.

Prepaid Telephone Card Services (Interstate)	83111504.10 2	Service	SPZY	A card that allows the user to prepurchase telephone services that can be used later. These services originate within a state and terminate in another state.
Prepaid Telephone Card Services (Intrastate)	83111504.10 1	Service	S33I	A card that allows the user to prepurchase telephone services that can be used later. These services originate and terminate wholly within a state.
Private Line Service (Interstate)	831115.300	Service	SHT1	A line used exclusively by the purchaser to connect two points with no access to the public network. When used to connect to a long distance carrier's service, only the portion from the customer's location to the point of presence is considered a private line charge. Assumption: Does not pass through the public switched network. (PARENT PRODUCT)
Wireline Private Line - Data Only (Interstate)	831115.302	Service	S9W1	Private communications line used for data provided via wire. This service originates within one state and terminates in another state.
Wireline Private Line - Voice and Data (Interstate)	831115.303	Service	S787	Private communications line used for voice and data provided via wire. This service originates within one state and terminates in another state.
Wireline Private Line - Voice Only (Interstate)	831115.301	Service	SIHE	Private voice communications line provided via wire. This service originates within one state and terminates in another state.
Private Line Service (Intrastate)	831115.400	Service	S9B8	A line used exclusively by the purchaser to connect two points with no access to the public network. When used to connect to a long distance carrier's service, only the portion from the customer's location to the point of presence is considered a private line charge. Assumption: Does not pass through the public switched network. (PARENT PRODUCT)
Wireline Private Line - Data Only (Intrastate)	831115.402	Service	S7P8	Private communications line used for data provided via wire. This service is provided wholly within one state.
Wireline Private Line - Voice and Data (Intrastate)	831115.403	Service	S986	Private communications line used for voice and data provided via wire. This service is provided wholly within one state.
Wireline Private Line - Voice Only (Intrastate)	831115.401	Service	SX8E	Private voice communication line provided via wire. This service is provided wholly within one state.
Telephone Service	831115.500	Service	SPXJ	Voice communications service provided via the telephone. (PARENT PRODUCT)
Local Telephone Service	83111501	Service	SSSP	Voice communications service provided by a local exchange carrier over copper landlines.
Local Telephone Service (Interstate)	83111501.10 1	Service	S1V5	Voice communications service provided by a local exchange carrier over copper landlines. This service originates in one state and terminates in another state.
Local Telephone Service (Intrastate)	83111501.10 0	Service	S666	Voice communications service provided by a local exchange carrier over copper landlines. This service originates and terminates wholly

				within a state.
Public Switched Telephone Network or Plain Old Telephone Service (Interstate)	83111501.10 3	Service	S0H7	Voice communications service provided over copper landlines. This service originates in one state and terminates in another.
Public Switched Telephone Network or Plain Old Telephone Service (Intrastate)	83111501.10 2	Service	S95P	Voice communications service provided over copper landlines. This service originates and terminates wholly within a state.
Toll Free Inbound Telephone Service	83111508	Service	SKMY	Toll free inbound telephone service. (PARENT PRODUCT)
Toll Free Calling	83111508.30 0	Service	S518	Toll free telephone services.
Toll Free Inbound Telephone Service (Interstate)	8311150801. 100	Service	S618	Toll free inbound telephone service that originates within a state and terminates in another state.
Toll Free Inbound Telephone Service (Intrastate)	8311150801. 200	Service	S61M	Toll free inbound telephone service that originates and terminates wholly within a state.
Toll Service (Interstate)	831115.100	Service	S656	A service for which a separate charge is made based on the distance and durations of the call.
Toll Service (Intrastate)	831115.200	Service	SNXF	A service for which a separate charge is made based on the distance and durations of the call.
Wireless Telephone Service	83111550	Service	SX0C	Voice communications service provided via wireless telephone. (PARENT PRODUCT)
Postpaid Wireless Telephone Service (Interstate)	83111550.10 4	Service	S6R8	A voice service commonly known as Commercial Mobile Radio or Cellular Service that originates within a state and terminates in another state. This service is post paid.
Postpaid Wireless Telephone Service (Intrastate)	83111550.10 3	Service	S442	A voice service commonly known as Commercial Mobile Radio or Cellular Service that originates and terminates wholly within a state. This service is post paid.
Wireless Telephone Service (Interstate)	83111550.10 2	Service	S5Z9	A voice service commonly known as Commercial Mobile Radio or Cellular Service that originates within a state and terminates in another state.
Wireless Telephone Service (Intrastate)	83111550.10 1	Service	SR2I	A voice service commonly known as Commercial Mobile Radio or Cellular Service that originates and terminates wholly within a state.
Wireless Telephone Services Not Connected with the PSTN (Interstate)	83111550.10 6	Service	SJR1	A voice service commonly known as Commercial Mobile Radio or Cellular Service that originates within a state and terminates in another state. This service does not allow connections to the PSTN.
Wireless Telephone Services Not Connected with the PSTN (Intrastate)	83111550.10 5	Service	SB4T	A voice service commonly known as Commercial Mobile Radio or Cellular Service that originates and terminates wholly within a state. This service does not allow connections to the PSTN.
Mobile Communications Services	831116	Service	SA57	Mobile Communications Services (PARENT PRODUCT)

Paging Services	83111604	Service	S5TP	Paging Services (PARENT PRODUCT)
Messaging (One Way) (Interstate)	83111604.10 0	Service	SFP4	Charges applied for messages sent through a one-way paging system.  Assumption: Wireless; Interstate.
Messaging (One Way) (Intrastate)	83111604.12 0	Service	S608	Charges applied for messages sent through a one-way paging system.  Assumption: Wireless; Intrastate.
Two Way Wireless Paging	83111604.13 0	Service	SQ6B	Wireless two way paging service. (PARENT PRODUCT)
Two Way Wireless Paging (Interstate)	83111604.13 2	Service	SP4J	Wireless two way paging service. This service originates in one state and terminates in another state.
Two Way Wireless Paging (Intrastate)	83111604.13 1	Service	SA2E	Wireless two way paging service. This service originates and terminates wholly within a state.
Short Message Service (SMS) (Interstate)	831116.100	Service	S8P6	Short Message Service (SMS) is a text messaging service component of phone, Web, or mobile communication systems. It uses standardized communications protocols to allow fixed line or mobile phone devices to exchange short text messages.  Assumption: Wireless; Interstate.
Short Message Service (SMS) (Intrastate)	831116.120	Service	S8J3	Short Message Service (SMS) is a text messaging service component of phone, Web, or mobile communication systems. It uses standardized communications protocols to allow fixed line or mobile phone devices to exchange short text messages.  Assumption: Wireless. Intrastate.
Telecommunication signal enhancement network services (Network Access) (Interstate)	83111601.10 0	Service	S9HI	A charge to have access to a cellular or paging network. Network access is for those areas in which a cell phone customer is not able to access a network, seller provides the "boost" to be able to connect to a Wi-Fi network.  Assumption: Wireless data transmission; Interstate.
Telecommunication signal enhancement network services (Network Access) (Intrastate)	83111601.12 0	Service	SD95	A charge to have access to a cellular or paging network. Network access is for those areas in which a cell phone customer is not able to access a network, seller provides the "boost" to be able to connect to a Wi-Fi network.  Assumption: Wireless data transmission; Intrastate.
Radio Services (VoIP)	83111900.01	Service	SO09	Radio Services. (PARENT PRODUCT)
Switched Dial-up and Leased Dedicated Line Circuit Telecommunications Services (Interstate)	83112400.10 1	Service	S87E	Telecommunications services provided over switched dial up or leased dedicated lines. This service is interstate in nature. (PARENT PRODUCT)

DSL Digital Subscriber Line (Interstate)	83112400.10 7	Service	SV75	A service that transmits digital data over telephone lines. This service originates within one state and terminates in another state.
High-speed Circuit Switched Dial-up Services (Interstate)	83112400.10 2	Service	S3SW	A circuit-switched wireless data transmission service for mobile users which originates within one state and terminates in another state.
ISDN Integrated Services Digital Network Services (Interstate)	83112400.10 3	Service	SDL3	Services meeting a set of communication standards for simultaneous digital transmission of voice, video, data, and other network services over the traditional circuits of the public switched telephone network. This service originates within one state and terminates in another state.
Multi-point Analog Telecommunications Circuit (Interstate)	83112400.10 5	Service	S0B8	A service that transmits communications via a shared circuit where many endpoints are connected to a single circuit. This service originates within one state and terminates in another state.
Point-to-point Analog Telecommunications Circuit (Interstate)	83112400.10 6	Service	SS59	A service that transmits communications over a direct connection between two communication endpoints or nodes. This service originates within one state and terminates in another state.
Point-to-point Digital Telecommunications Circuit (Interstate)	83112400.10 4	Service	SLQ2	A service that transmits digital communications over a direct connection between two communication endpoints or nodes. This service originates within one state and terminates in another state.
Switched Dial-up and Leased Dedicated Line Circuit Telecommunications Services (Intrastate)	83112400.01	Service	SDVB	Telecommunications services provided over switched dial up or leased dedicated lines. This service is intrastate in nature. (PARENT PRODUCT)
DSL Digital Subscriber Line (Intrastate)	83112406	Service	SD5T	A service that transmits digital data over telephone lines. This service originates and terminates wholly within one state.
High-speed Circuit Switched Dial-up Services (Intrastate)	83112401	Service	SJ3X	A circuit-switched wireless data transmission service for mobile users which originates and terminates wholly within one state.
ISDN Integrated Services Digital Network Services (Intrastate)	83112402	Service	S992	Services meeting a set of communication standards for simultaneous digital transmission of voice, video, data, and other network services over the traditional circuits of the public switched telephone network. This service originates and terminates wholly within one state.
Multi-point Analog Telecommunications Circuit (Intrastate)	83112404	Service	S1Z7	A service that transmits communications via a shared circuit where many endpoints are connected to a single circuit. This service originates and terminates wholly within one state.

Point-to-point Analog Telecommunications Circuit (Intrastate)	83112405	Service	SSH1	A service that transmits communications over a direct connection between two communication endpoints or nodes. This service originates and terminates wholly within one state.
Point-to-point Digital Telecommunications Circuit (Intrastate)	83112403	Service	S1I3	A service that transmits digital communications over a direct connection between two communication endpoints or nodes. This service originates and terminates wholly within one state.
Telecommunications Related Services	8311.100	Service	SJNZ	Telecommunications Related Services (PARENT PRODUCT)
Call Forwarding Service (Interstate)	8311.110	Service	S0S3	A feature on some telephone networks allowing an incoming call to be sent to a third party.
Call Forwarding Service (Intrastate)	8311.115	Service	S8B9	A feature on some telephone networks allowing an incoming call to be sent to a third party.
Installation (Initiation of Service) (Interstate)	8311.130	Service	STLQ	A charge to initiate telecommunication service. This charge includes the labor necessary to install telecommunications equipment, if such labor is separately stated on the bill. This charge does not include charges for hardware or equipment.  Assumption: Connection fee. For interstate service only.
Installation (Initiation of Service) (Intrastate)	8311.135	Service	S149	A charge to initiate telecommunication service. This charge includes the labor necessary to install telecommunications equipment, if such labor is separately stated on the bill. This charge does not include charges for hardware or equipment.  Assumption: Connection fee. For intrastate service only.
Installation and Repair of Telecommunications Equipment	8311.400	Service	S0C2	Installation and repair services for telecommunications equipment. (PARENT PRODUCT)
Installation with Labor and Materials that are Not Separately Stated	8311.430	Service	S3N2	Installation service where materials are supplied and the charge is not separately stated in an invoice.
Installation with Labor and Materials that are Separately Stated	8311.420	Service	S3SQ	Installation service where materials are supplied and the charge is separately stated in an invoice.
Installation with Labor but No Materials that are Separately Stated	8311.410	Service	SH3W	Installation service where no materials are supplied and the charge is separately stated in an invoice.
Repair and Maintenance with Labor and Materials	8311.450	Service	S7VD	Repair and Maintenance service where materials are supplied. Separately Stated.
Repair and Maintenance with Labor and Materials that is Not Separately Stated	8311.470	Service	SKCA	Repair and Maintenance service where materials are supplied. Not Separately Stated.

Repair and Maintenance with Labor Only	8311.440	Service	S147	Repair and Maintenance service where no materials are supplied. Separately Stated.
Repair and Maintenance with Labor Only that is Separately Stated	8311.460	Service	S7RY	Repair and Maintenance service where no materials are supplied. Separately Stated.
Space-Based Infrastructure	8311.200	Good	S4TG	Space based communication infrastructure. (PARENT PRODUCT)
Satellite or Earth Communication Systems Services	8311.210	Service	SREI	Service related to a communication system between earth based station and satellite stations.
Space Segment Services	8311.220	Service	S7Y6	Services related to the space-based elements of a telecommunications system.
Space-Based Services	8311.300	Service	SLHY	Services provided by space based communication infrastructure. (PARENT PRODUCT)
Communication Services Provided by Satellite Constellation	8311.301	Service	S975	Telecommunication service provided by a satellite constellation orbiting earth.
Space-Based Internet Communication Systems	8311.302	Service	S79V	Internet telecommunication service provided by a satellite constellation orbiting earth.
Space-Based Broadband Internet Service	8311.30201	Service	SQ3L	Internet access service provided by a satellite constellation orbiting earth.
Voice Mail Service (Interstate)	8311.120	Service	SE65	A computer based system that allows users and subscribers to exchange voice messages.
Voice Mail Service (Intrastate)	8311.125	Service	SN8K	A computer based system that allows users and subscribers to exchange voice messages.
Television Services (VoIP)	83111800.01	Service	S0XF	Television Service. (PARENT PRODUCT)
Cable Television Services	83111801	Service	S24B	A system for delivering television programming to consumers via radio frequency signals transmitted through coaxial cables, or light pulses through fiber-optic cables.

## 90 Travel, Food, Lodging, Entertainment Services

Product Description	Commodity Code	Tax Type	ONESOURCE Indirect Tax Definition
Hotels and Lodging and Meeting Facilities	9011	Service	Hotels and Lodging and Meeting Facilities
Private Home Rental	9011.100	Service	Private Home Rental
Entire Home Rental	9011.110	Service	Entire Home Rental
Entire Home Rental (1 Room for Rent)	9011.111	Service	1-bedroom home for rent
Entire Home Rental (2 Rooms for Rent)	9011.112	Service	2-bedroom home for rent

Entire Home Rental (3 Rooms for Rent)	9011.113	Service	3-bedroom home for rent
Entire Home Rental (4 Rooms for Rent)	9011.114	Service	4-bedroom home for rent
Entire Home Rental (5 Rooms for Rent)	9011.115	Service	5-bedroom home for rent
Entire Home Rental (6 Rooms for Rent)	9011.116	Service	6-bedroom home for rent
Entire Home Rental (7 or More Rooms for Rent)	9011.117	Service	7 bedroom or larger home for rent
Room Rental	9011.120	Service	Bedroom within a multiple bedroom home for rent
Room Rental (1 Room for Rent)	9011.121	Service	1 bedroom in a multiple bedroom home for rent
Room Rental (2 Rooms for Rent)	9011.122	Service	2 bedrooms in a multiple bedroom home for rent
Room Rental (3 Rooms for Rent)	9011.123	Service	3 bedrooms in a multiple bedroom home for rent
Room Rental (4 Rooms for Rent)	9011.124	Service	4 bedrooms in a multiple bedroom home for rent
Room Rental (5 Rooms for Rent)	9011.125	Service	5 bedrooms in a multiple bedroom home for rent
Room Rental (6 Rooms for Rent)	9011.126	Service	6 bedrooms in a multiple bedroom home for rent
Room Rental (7 or More Rooms for Rent)	9011.127	Service	7 bedrooms or more in a multiple bedroom home for rent
Reservation Service Fee	9011.300	Service	A non-refundable fee charged to the customer at the time of booking to confirm the reservation.