

Taxes, Surcharges & Fees

Juxto's rates and charges for services are exclusive of the following taxes, surcharges, and fees.

Taxes, surcharges, and fees, include, but are not limited to, the following:

- Applicable federal, state, local, and foreign sales, use, excise, utility, gross receipts, and value added taxes (VAT).
- Tax-like charges to recover charges Juxto is required or permitted by a governmental or quasi-governmental authority to collect from others or pay to others in support of statutory or regulatory funds or programs.
- A tax-related surcharge or other surcharge/fees can recover a tax or fee imposed by a carrier or taxing authority which levies, or asserts a claim of right to levy:
 - Gross receipts tax, a license tax, or other tax-like charge on Juxto's gross receipts, revenues, or operation.

Note: Combined federal, state, and local taxes, fees, and surcharges can range from 0-50%

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FEDERAL UNIVERSAL SERVICE FUND (FUSF)

FUSF was established by Congress to promote and encourage telecommunications infrastructure and service availability nationwide. Administered by the Federal Communications Commission (FCC), Universal Service is a program designed to ensure affordable access to telecommunications services to low-income customers, rural areas, school and libraries, and rural healthcare facilities.

All telecommunications providers that offer interstate and international voice, including Voice over Internet Protocol (VoIP) and data, private line, and other regulated services in the United States are required by the FCC to contribute on an equitable and nondiscriminatory basis to the FUSF.

THIS INCLUDES:

- Customers whose circuits with Juxto have only one endpoint in the United States, even if that circuit is cross connected by the customer to terminate internationally.
- Interstate circuits - 100% of the revenue is subject to FUSF if both ends of the circuit are within the United States
- International circuits - 50% of the revenue is subject to FUSF when only one endpoint is in the United States

Generally, taxes are assessed on the FUSF surcharge. It is important to understand that the FUSF surcharge is not a tax. It is a charge that the government imposes on telecommunications carriers on the voice and data revenues they collect. The FCC allows carriers to recover the cost of the surcharge from its end-user customers.

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FEDERAL, STATE AND LOCAL TAXES, FEES, AND SURCHARGES

Below is a summary list of the various federal, state, and local taxes, fees, and surcharges that are billed to customers in addition to FUSF addressed above.

These charges are imposed directly on the customer and are collected and remitted to the taxing authority on behalf of the customer by Juxto.

- Federal Excise Tax
- Canadian GST/HST Provincial Taxes
- State, County, City and Special District Sales Taxes
- State and Local Telecommunications Taxes
- E-911 Fees
- Gross Receipts Tax Surcharges
- State Universal Service Fund Surcharges
- State Regulatory Fees
- State and Local Right of Way Fees/Franchise Fees
- Special Taxes and Fees

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OTHER SURCHARGES

Juxto may pass the following surcharges to recover fees/surcharges imposed on Juxto for doing business in certain jurisdictions, purchasing services from certain carriers, or providing specific products/services to a particular customer.

- Value Added Tax (VAT)

These fees/surcharges are allowed under our standard customer contracts and carriers recover these fees in the form of surcharges. These surcharges can vary depending on the location of the services provided and the carrier(s) used to provide the services.