

Skype for Business Online PSTN Services are provided to customers in the United States, Canada, and Puerto Rico by Skype Communications US Corporation, a subsidiary of Microsoft Corporation.

Taxes for PSTN Services are based on the customer address provided to Microsoft for tax purposes. In the United States and Puerto Rico, all pricing for PSTN Services that Microsoft, on behalf of Skype Communications US Corporation, sells directly to customers includes all applicable taxes and fees that must be collected from customer and paid to any government agency, commission or quasi-governmental body. In Canada, all pricing for PSTN Services includes all applicable taxes and fees that must be collected from customers and paid to any government agency, commission, or quasi-governmental body with the exception of GST/HST, PST/RST, and QST. These taxes (GST/HST, PST/RST, and QST) will be billed exclusively, in addition to the sales price and appear as separate line item charges on the invoice.

Alabama

Taxes and fees are subject to change.

State Sales Tax	4.00%
Local Sales Tax	0.0%-9.5%

Alaska

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Alaska.

Arizona

Taxes and fees are subject to change.

State Sales Tax	5.60%
Local Sales Tax	0.0%-5.3%

Arkansas

Taxes and fees are subject to change.

State Sales Tax	6.0%
Local Sales Tax	0.0% - 5.5%

California

Taxes and fees are subject to change.

Utility Users Tax	0% to 11.00%
-------------------	--------------

Colorado

Taxes and fees are subject to change.

State Sales Tax	2.9%
Local Sales Tax	0.0% - 6.00%

Connecticut

Taxes and fees are subject to change.

Sales Tax	6.35%
-----------	-------

Delaware

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Delaware.

District of Columbia

Taxes and fees are subject to change.

State Sales Tax	10.00%
-----------------	--------

Florida

Taxes and fees are subject to change.

State Sales Tax	6.00%
County Sales Tax	1.50%
State Gross Receipts Tax	2.52%

Georgia

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Georgia.

Hawaii

Taxes and fees are subject to change.

State Sales Tax	4.00%
Local Sales Tax	0.0%-0.5%

Idaho

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Idaho.

Illinois

Taxes and fees are subject to change.

State Sales Tax	6.25%
Local Sales Tax	3.25%

Indiana

Taxes and fees are subject to change.

State Sales Tax	7.0%
-----------------	------

Iowa

Taxes and fees are subject to change.

State Sales Tax	6.0%
County Sales Tax	0.0% - 1.0%

Kansas

Taxes and fees are subject to change.

State Sales Tax	6.15%
Local Sales Tax	0.0% - 5.00%

Kentucky

Taxes and fees are subject to change.

State Sales Tax	6.0%
-----------------	------

Louisiana

Taxes and fees are subject to change.

State Sales Tax	2.00% - 3.00%
Local Sales Tax	0% - 7.00%

Maine

Taxes and fees are subject to change.

State Sales Tax	5.50%
-----------------	-------

Maryland

Taxes and fees are subject to change.

State Sales Tax	6.00%
-----------------	-------

Massachusetts

Taxes and fees are subject to change.

State Sales Tax	6.25%
-----------------	-------

Michigan

Taxes and fees are subject to change.

State Sales Tax	6.0%
-----------------	------

Minnesota

Taxes and fees are subject to change.

State Sales Tax	6.88%
Local Sales Tax / Transit Tax	0.0% - 1.0%

Mississippi

Taxes and fees are subject to change.

State Sales Tax	7.0%
-----------------	------

Missouri

Taxes and fees are subject to change.

State Sales Tax	4.225%
Local Sales Tax	0.50% - 6.5%

Montana

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Montana.

Nebraska

Taxes and fees are subject to change.

State Sales Tax	5.5%
County Local Sales Tax	up to 2.00%

Nevada

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Nevada.

New Hampshire

Taxes and fees are subject to change.

Sales Utility Tax	7.0%
-------------------	------

New Jersey

Taxes and fees are subject to change.

State Sales Tax	7.0%
-----------------	------

New Mexico

Taxes and fees are subject to change.

State Gross Receipts Tax	5.00%
Local Gross receipts Tax	0.0%-3.0625%

New York

Taxes and fees are subject to change.

State Sales Tax	4.0%
Local Sales Tax	0.0% - 4.5%

North Carolina

Taxes and fees are subject to change.

State Sales Tax	7.0%
-----------------	------

North Dakota

Taxes and fees are subject to change.

State Sales Tax	5.0%
Local Sales Tax	0.0% - 3.0%

Ohio

Taxes and fees are subject to change.

State Sales Tax	5.75%
Local Sales Tax	0.0% - 2.25%

Oklahoma

Taxes and fees are subject to change.

State Sales Tax	4.5%
Local Sales Tax	0.25% - 6.5%

Oregon

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in Oregon.

Pennsylvania

Taxes and fees are subject to change.

State Sales Tax	6.0%
Local Sales Tax	0.0% - 2.0%

Rhode Island

Taxes and fees are subject to change.

State Sales Tax	7.0%
-----------------	------

South Carolina

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in South Carolina.

South Dakota

Taxes and fees are subject to change.

State Sales Tax	4.00%
Local Sales Tax	0.0%-6.0%

Tennessee

Taxes and fees are subject to change.

State Sales Tax	7.0% - 9.0%
Local Sales Tax	0.0% - 2.75%

Texas

Taxes and fees are subject to change.

State Sales Tax	6.25%
Local Sales Tax	0.0% - 2.0%

Utah

Taxes and fees are subject to change.

State Sales Tax	4.70%
Local Sales Tax	1.0% - 3.65%

Vermont

Taxes and fees are subject to change.

State Sales Tax	6.0%
Local Sales Tax	0.0% - 1.0%

Virginia

Taxes and fees are subject to change.

State Sales Tax	4.30%
Local Sales Tax	0.0% -1.0%

Washington

Taxes and fees are subject to change.

State Sales Tax	6.5%
-----------------	------

Local Sales Tax	0.50% - 3.10%
-----------------	---------------

West Virginia

Taxes and fees are subject to change.

We are currently not obligated to collect state taxes and fees in West Virginia.

Wisconsin

Taxes and fees are subject to change.

State Sales Tax	5.00%
Local Sales Tax	0.0%-0.5%

Wyoming

Taxes and fees are subject to change.

State Sales Tax	4.0%
Local Sales Tax	0.0% - 2.0%

Puerto Rico

Taxes and fees are subject to change.

Central Government Sales Tax	10.5%
Municipal Sales Tax	1.0%