

# Telecommunications Sales Tax Rates and Taxability

## Welcome to the Telecommunications Database

This bulletin provides important information about the March 2024 release of Telecommunications Rates and Taxability. Please review this bulletin carefully. If you have any questions or require more information, please call 1-800-739-9998. You can also submit a ticket at <http://support.cch.com/ticket> or use <http://support.cch.com/chat/salestax>.

## Updates to Current Telecommunications Database - Taxability Changes Effective March 2024

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### Change to the Taxability Status of Lifeline Customers for Purposes of the Oklahoma Universal Service Fund Surcharge as Applied to Monthly Service Charges for Cellular Prepaid Service

Among the taxes covered in our database is the Oklahoma Universal Service Fund (USF) Surcharge (as captured by Tax Type 26/11).

Prior to this month's release, our database reflected that Lifeline Customers (as captured by Tax Type 09) were equally subject to this assessment regarding the billing of monthly service charges for cellular prepaid service (as captured by Group & Item codes 5018/006, 5018/011, 5036/004 and 5052/001). However, pursuant to a recent quality assurance review of governing legal sources, it is now our fresh understanding that such monthly service charges are actually exempt from contribution liability, based upon the following line of reasoning:

As a starting point, the statutory provision that establishes the Oklahoma USF recites as follows:

"The OUSF shall be funded by a charge paid by all **contributing providers** as provided for in Section 139.107 of this title, at a level sufficient to maintain universal service."<sup>1</sup>

In turn, the term "contributing providers" is defined as follows:

"Contributing providers" means providers, including but not limited to providers of intrastate telecommunications, providers of intrastate telecommunications for a fee on a non-common-carrier basis, **providers of wireless telephone service** and providers of interconnected Voice over Internet Protocol (VoIP)."<sup>2</sup>

In November 2021, we reconfigured our database to reflect that the Oklahoma USF is now funded via a connections-based methodology rather than on the basis of intrastate gross receipts. This new funding methodology is outlined in the reporting instructions that accompany the Oklahoma USF Remittance Worksheet. To quote a relevant excerpt from that document:

"The Oklahoma Telecommunications Act of 1997 states that OUSF shall be funded in a competitively neutral manner by all contributing providers, as that term is defined at 17 O.S. § 139.102(9). Contributing providers means providers, including but not limited to: providers of intrastate telecommunications, providers of intrastate telecommunications for a fee on a non-common-carrier basis, providers of wireless telephone service and providers of interconnected Voice over Internet Protocol (VoIP).

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<sup>1</sup> 17 Oklahoma Statutes § 139.106[C].

<sup>2</sup> 17 Oklahoma Statutes § 139.102[9].

Effective November 1, 2021, under the Connections-Based contribution methodology, providers that provide access to the Public Switched Telephone Network (“PSTN”) in Oklahoma shall report the number of connections based on the applicable definition(s) of connections as utilized for reporting on the FCC’s Form 477, regardless of whether or not the Contributing Provider is required by federal law to directly report on the FCC Form 477.”<sup>3</sup>

Accordingly, one issue that immediately arises is whether prepaid wireless phone service constitutes a “connection” for purposes of this new assessment methodology.

This question is implicitly answered in the affirmative by a codified regulatory provision which declares as follows:

“In the event a contributing provider, excluding prepaid wireless providers, elects to recover its OUSF contributions from its customers, the amounts of the recovery shall be explicitly stated as a line item on customer’s bills.”<sup>4</sup>

Our interpretation of this provision is that although prepaid wireless providers are not required to comply with the requirement to explicitly state the recovery of the Oklahoma USF Assessment in the form of a line item on customer’s bills (presumably because such providers do not routinely issue monthly hardcopy invoices to their customers), they are nevertheless subject to the basic requirement to contribute to the Oklahoma USF on the basis of the number of active subscribers that they maintain in their billing system.

The exempt status of Lifeline users is explicitly provided for in both the Remittance Worksheet and accompanying Instructions. Carriers are instructed to report their “Total Number of Connections” on Line 4 of the worksheet.

To quote the passage of the Instructions which outlines this reporting obligation:

“Contributing Providers shall report the number of connections provided on the last day of each reporting month that allow access to the PSTN in Oklahoma, based on the applicable definition(s) of connections as utilized on the FCC Form 477, regardless of whether the Contributing Provider is required by federal law to directly report on the FCC Form 477.”<sup>5</sup>

Additionally, carriers are instructed to report the “Number of Federal Lifeline-Supported Connections” on Line 5 of the worksheet.

To quote the accompanying instructions:

“Report the number of connections that are supported by the Lifeline federal low-income mechanism as reported on the USAC Lifeline Claims System used for Lifeline claims certification.”<sup>6</sup>

As per Line 7 of the Worksheet (captioned, “Total Number of Assessable Connections”) such Lifeline connections are excluded from contribution liability.

To quote the accompanying instructions which illustrates this fact:

“The Total Number of Connections minus the Number of Federal Lifeline-Supported Connections and minus the number of wholesale connections, results in the total assessable connections to be used for calculating the assessment obligation.”<sup>7</sup>

These same guidelines are summarized in a Frequently Asked Questions document which recites as follows:

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<sup>3</sup> Oklahoma Universal Service Fund Fiscal Year 2023/2024 Remittance Worksheet Instructions; Page 1.

<sup>4</sup> Oklahoma Administrative Code § 165:59-3-46(d).

<sup>5</sup> Oklahoma Universal Service Fund Fiscal Year 2023/2024 Remittance Worksheet Instructions; Page 5.

<sup>6</sup> Oklahoma Universal Service Fund Fiscal Year 2023/2024 Remittance Worksheet Instructions; Page 6.

<sup>7</sup> Oklahoma Universal Service Fund Fiscal Year 2023/2024 Remittance Worksheet Instructions; Page 6.

“QUESTION: How are Lifeline connections treated under the connections-based assessment methodology?

ANSWER: The number of connections that are supported by the Lifeline federal low-income support mechanism as submitted to the USAC Lifeline Claims System used for Lifeline claims certification are **not** assessable for OUSF purposes. They will be reported to the OUSF Administrator on the Carrier Remittance Worksheet and **subtracted** from the Total Number of Connections.”<sup>8</sup>

Accordingly, based upon the sources of law quoted above, we are hereby modifying our database effective with this month’s release by adding in Non-Taxable override decision records for Customer Type 09 (Lifeline) for purposes of the Oklahoma USF Surcharge (as captured by Tax Type 26/11) for purposes of the following Group & Item codes in our database:

- Group 5018 (Cellular Prepaid Service) / Item 006 (Monthly Service Charge)
- Group 5018 (Cellular Prepaid Service) / Item 011 (Monthly Access Line Charges)
- Group 5036 (Cellular Prepaid - Retail) / Item 004 (Unit Based Monthly Access Charges)
- Group 5052 (Prepaid Wireless Service) / Item 001 (Prepaid Wireless Service – Monthly Plan)

#### **Change to the Taxability Status of Various Transactions for Purposes of Colorado Home Rule Sales Tax**

Among the taxes covered in our database is Colorado Home Rule Sales & Use Tax (as respectively captured by Tax Types 04/01 & U4/01). The key distinguishing feature of a “Home Rule” city is the privilege to expand the tax base of its local sales tax beyond the more limited scope of the tax base of Colorado State Sales Tax. By the same token, however, some Home Rule cities in Colorado have elected to have their local sales & use tax be collected and administered by the Colorado Department of Revenue.

It is our long held legal understanding that the result of such action is that such city must establish a 1:1 correlation between its tax base and the tax base of Colorado State Sales & Use Tax, thereby forfeiting the privilege to expand the tax base of its local sales & use tax beyond the more limited scope of the tax base of Colorado State Sales Tax – at least insofar as the taxation of telecommunication service and video programming service is concerned.

Prior to this month’s release, our database reflected that the list of Home Rule cities enumerated below were not state administered, thereby empowering such city to expand the tax base of its local sales & use tax beyond the tax base of Colorado State Sales Tax. However, pursuant to a recent quality assurance review of the bulletin published by the Colorado Department of Revenue which contains an authoritative list of “State-Collected City Sales Taxes”<sup>9</sup>, our tax team has identified a finite set of cities in Colorado that have recently migrated over to state collection, thereby nullifying the taxation of telecommunication-related transactions that are not also subject to Colorado State Sales Tax.

Accordingly, effective with this month’s release, we are hereby modifying our database to reflect that the tax base of Local Sales & Use Tax in the following cities (for purposes of telecommunication & video programming services) now conforms to the tax base of Colorado State Sales & Use Tax on a 1:1 level:

**A = Alamosa**

**B = Carbondale**

**C = Canon City**

**D = Carbondale**

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<sup>8</sup> Oklahoma Universal Service Fund Connections-Based Assessment Methodology – Fiscal Year 2023: Frequently Asked Questions; Question / Answer # 12.

<sup>9</sup> Colorado Department of Revenue Publication DR 1002 captioned “Colorado Sales/Use Tax Rates” [see [https://tax.colorado.gov/sites/tax/files/documents/DR1002\\_2023.pdf](https://tax.colorado.gov/sites/tax/files/documents/DR1002_2023.pdf)]

E = Edgewater

F = La Junta

### Change to the Taxability Status of Telecommunications Service for Purposes of the Ohio Resort Area Gross Receipts Tax

Among the taxes covered in our database is the Ohio Resort Area Gross Receipts Tax (as captured by Tax Type 32/01). Prior to this month's release, our database reflected that the revenue base for this tax was largely restricted to general sales tax-type transactions that are also subject to Ohio Sales Tax. However, pursuant to a recent quality assurance review of governing legal sources, it is our fresh understanding that rank-and-file type telecommunication and related services that are also subject to Ohio Sales Tax are equally subject to this tax.

As a starting point, there are two variations of this tax as follows:

1 – The Resort Area Gross Receipts Excise Tax (RAGRET)

2 – The Tourism Development District Gross Receipts Tax

To quote a webpage published by the Ohio Department of Taxation captioned "Resort and Tourism Development District Taxes" which offers an overview of these taxes:

"The Resort Area Gross Receipts Excise Tax (RAGRET) is a business privilege tax imposed upon and paid by the person making the sales or transporting the passengers or property within a municipal corporation or township that has declared itself to be a resort area or tourism development district (TDD) pursuant to Ohio Revised Code (R.C.) 5739.101.

Generally, all receipts from wholesale and retail sales of tangible personal property (including leases and rentals) generated from doing business in the resort area or tourism development district are subject to the tax."

The statutory provisions that authorize municipalities in Ohio to impose each variation of this tax recite as follows:

"For the purpose of providing revenue for its general fund, the legislative authority of a municipal corporation or township, in its ordinance or resolution declaring itself a resort area under this section, may levy a tax on the privilege of engaging in the business of either of the following: Making **sales** in the municipal corporation or township, whether wholesale or retail, etc."<sup>10</sup>

"For the purpose of fostering and developing tourism in a tourism development district designated under section 503.56 or 715.014 of the Revised Code, the legislative authority of a municipal corporation or township, by ordinance or resolution adopted on or before December 31, 2020, may levy a tax on the privilege of engaging in the business of making **sales** in the tourism development district, whether wholesale or retail, etc."<sup>11</sup>

The key term in each of these provisions is the word "sales" which is a de facto proxy for those transactions that are subject to Ohio Sales Tax.

To quote a relevant excerpt of the Definitions statute of Ohio Sales Tax which imposes such tax on the sale of telecommunications service:

"Sale" and "selling" include all of the following transactions for a consideration in any manner, whether absolutely or conditionally, whether for a price or rental, in money or by exchange, and by any means whatsoever: ... All transactions by which: **Telecommunications service, including prepaid calling service, prepaid wireless calling service, or ancillary service**, is or is to be provided, but not including coin-operated telephone service."<sup>12</sup>

This shared tax base is further evidenced by an excerpt from an Information Release published by the Ohio Department of Taxation which recites as follows:

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<sup>10</sup> Ohio Revised Code § 5739.101(B)(1).

<sup>11</sup> Ohio Revised Code § 5739.101(C).

<sup>12</sup> Ohio Revised Code § 5739.01(B)(3)(f).

## **“A) What types of business activities generate receipts that are subject to the RAGRET?”**

The following list of taxable receipts is not all-inclusive.

[Example #4]: Sales of the following services in the resort area or tourism development district: automatic data processing, computer services or **electronic information services**; industrial laundry cleaning service; **telecommunications service**; private investigation and security service; **information service (1-900 telephone calls)**; etc.”<sup>13</sup>

Please note that unlike Ohio State and Local Sales Tax, the Resort Area Gross Receipts Excise Tax is levied in the first instance upon the seller and only optionally recovered from the consumer. To quote the same Ohio Department of Taxation that establishes this distinction:

“The tax referenced under R.C. 5739.101(C) is imposed upon and shall be paid by *the person making the sales*.

The rate of the tax shall be 0.5%, 1.0%, 1.5%, or 2.0% of the person’s gross receipts derived from making the sales in the tourism development district.

The RAGRET is not a sales tax, but it may be recovered from the customer by including it in the sales price.

Prior to September 29, 2015, there was no law specifically authorizing the RAGRET to be separately stated on customer receipts or invoices.

Pursuant to Am. Sub. H.B. 64, as of September 29, 2015, retailers may now separately or proportionately list the amount of the RAGRET on invoices. When utilizing this method, the sales tax calculation must include both the sales price and the RAGRET.”<sup>14</sup>

Accordingly, effective with this month’s release, we are hereby updating our database to reflect that the same rank-and-file type telecommunication and related services that are subject to Ohio County Sales Tax (as captured by Tax Type 02/01) are also subject to the Ohio Resort Area Gross Receipts Tax (as captured by Tax Type 32/01).

## **Updates to Current Telecommunications Database - System Changes Effective March 2024**

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### **Reinstatement of the Oswego, New York Local Utility Gross Receipts Tax**

Last month, we reported that we were deleting the Oswego, New York Local Utility Gross Receipts Tax (as captured by Tax Type 32/80) levied at the rate of 1% of a utility’s gross income from our database due to the existence of a sunset clause contained in the original local legislation<sup>15</sup> that established this tax which resulted in the tax automatically becoming expired as of June 30, 1938.

However, our tax team has now located fresher legislation enacted by the City of Oswego Common Council which indefinitely extended the legal expiration of the city’s 1% local utility gross receipts tax beyond the original expiration date of June 30, 1938.

To quote the relevant provision of that legislation:

“Pursuant to the authority granted by Section 20-B of the General City Law of New York State, a tax equal to 1% of its gross income from and after July 1, 1937 is hereby imposed upon every utility doing business in the City of Oswego which is subject to the supervision of the State Department of Public Services, which has a gross income in excess of \$500.00.”<sup>16</sup>

Accordingly, we are hereby reinstating the Oswego, New York Local Utility Gross Receipts Tax (as captured by Tax Type 32/80) in our database and backdating the Effective Date to June 13, 1950 (which is the date Local Law Number of 5 of 1950 was officially approved).

### **Reconfiguration of the Mercer County, West Virginia 911 Surcharge**

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<sup>13</sup> Ohio Department of Taxation Publication ST 2008-03 captioned “Resort Area Gross Receipts Excise Tax” [updated August, 2016].

<sup>14</sup> Ohio Department of Taxation Publication ST 2008-03 captioned “Resort Area Gross Receipts Excise Tax” [updated August, 2016].

<sup>15</sup> Oswego, New York Local Law Number 7 of 1937.

<sup>16</sup> Oswego, New York Local Law Number 5 of 1950.

Among the taxes covered in our database is the Mercer County, West Virginia 911 Surcharge. Prior to this month's release, our database reflected that this surcharge was imposed upon both residential and commercial customers at a uniform rate of \$3.75 per month (as captured by Tax Type 33/80).

However, pursuant to a quality assurance review of the local legislation that amended the original ordinance that imposes this fee, it is now our fresh understanding that the monthly surcharge rate actually varies between residential versus commercial customers.

To quote the relevant provision which establishes this distinction:

"Pursuant to [section] 7-1-3cc of the West Virginia Code, Mercer County Commission shall impose a fee of \$8.00 per month per **local business exchange service line** and \$3.75 per month per **line** in 2024, \$4.50 per month per **line** in 2025, \$5.25 per month per **line** in 2026, \$6.00 per month per **line** in 2027 and \$6.75 per month per **line** in 2028 and all subsequent years for **local residential service line**. Said fee shall be effective 1-1-2024, etc."<sup>17</sup>

The same legislation adds:

"To equalize the rate charges to PBX, Centrex and similar systems a fee will be charged at the rate of **\$8.00** per line per month for the first 8 business lines and at the rate of **\$1.00** per month for all **additional lines**."<sup>18</sup>

It is our fresh interpretation that the term "line" in the phrase "\$3.75 per month per **line** in 2024" is specifically referring to a "local residential service line." This interpretation is further reinforced by the cover page to the amending ordinance quoted above which explicitly states: "Amended Ordinance for Mercer County, WV to raise the E911 [surcharge]: **Residential landline fee** from \$3.00 to \$6.75 (i.e., the progression of rates that increases the rate per "line" to \$3.75 beginning in 2024) / **Business landline fee** from \$3.00 to \$8.00."

Meanwhile, contrary to the seemingly explicit text of the amending ordinance quoted above, it is now our informed understanding that the tiered rate for PBX / Centrex lines applies equally to all business local exchange lines – not just PBX or Centrex systems.

This fresh informed understanding is based upon the contents of an informational letter sent by Mercer County to the West Virginia Public Service Commission dated September 14, 2023 which recited as follows:

"The business 9-1-1 fee (**including Centrex**) increases from \$3.00 to \$8.00 for each of the first **8 business** lines. All additional lines at the rate of \$1.00 per line per month."<sup>19</sup>

Accordingly, effective with this month's release, we are hereby reconfiguring the Mercer County, West Virginia 911 Surcharge by replacing the existing uniform rate record of \$3.75 per month, applicable to both residential and commercial customers (as previously captured by Tax Type **33/80**) with separate rate records for residential versus commercial customers as follows:

**RESIDENTIAL CUSTOMERS – SINGLE UNIFORM RATE** (captured by Tax Type 33/04)

All access lines = \$3.75 per month

**COMMERCIAL CUSTOMERS – TIERED RATE** (captured by Tax Type 33/03)

**TIER #1:** Access Lines # 1-8 = \$8.00 PER LINE

**TIER #2:** Access Lines # 9 AND ABOVE = \$1.00 PER LINE

**NOTE:** As opposed to all other variations of business local exchange lines, Centrex Lines (as captured by Group & Item Code 5002/012) will continue to be captured by Tax Type 33/35 as opposed to Tax Type 33/03, for the sake of database integrity.

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<sup>17</sup> E911 Information: Mercer County Commission; Mercer County West Virginia; Section 5(a) [Adopted September 12, 2023].

<sup>18</sup> E911 Information: Mercer County Commission; Mercer County West Virginia; Section 5(b) [Adopted September 12, 2023].

<sup>19</sup> Letter from Robert Hoge, Director – Mercer County Communications Center dated September 14, 2023.

## Updates to Current Telecommunications Database - Geography Changes Effective March 2024

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### Connecticut Geography Changes – Counties Replaced by Planning Regions

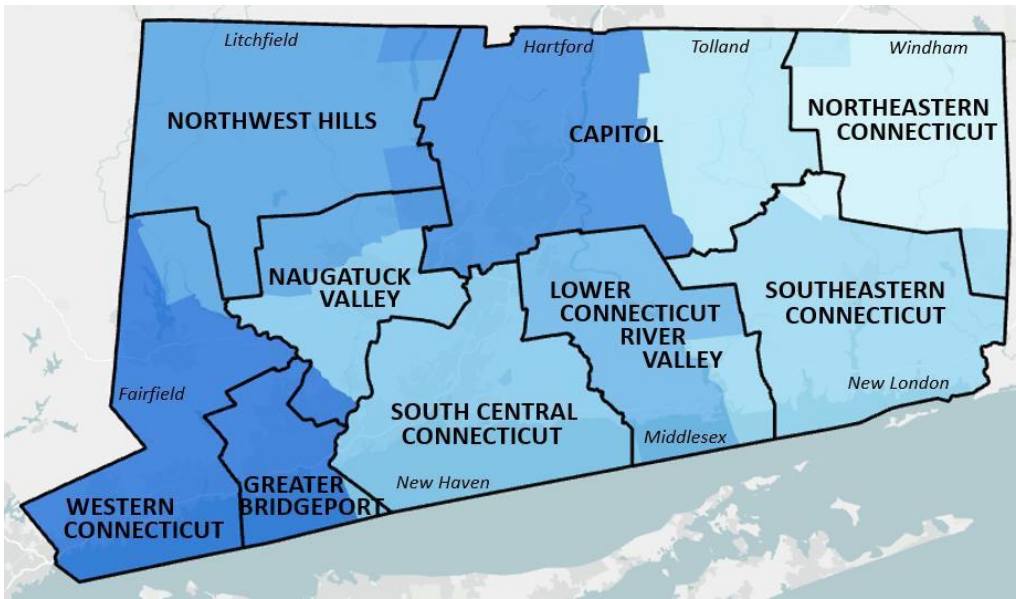
Connecticut has made major changes to their county-level government structure, replacing all counties with planning regions. The planning regions only roughly correspond to the former counties, which may affect some cities.

Effective with this month’s data release, all county boundaries and names and all geocodes will reflect the new county equivalents. Note that our database uniformly uses the term “county” in all states, even those that have other legal descriptions for their county equivalents.

#### NEW GEOGRAPHIC NAMES AND BOUNDARIES

FORMER		NEW	
COUNTY NAME	ST COUNTY GEO	COUNTY NAME	ST COUNTY GEO
Fairfield	09001	Capitol	09110
Hartford	09003	Greater Bridgeport	09120
Litchfield	09005	Lower Connecticut River Valley	09130
Middlesex	09007	Naugatuck Valley	09140
New Haven	09009	Northeastern Connecticut	09150
New London	09011	Northwest Hills	09160
Tolland	09013	South Central Connecticut	09170
Windham	09015	Southeastern Connecticut	09180
		Western Connecticut	09190

#### MAP ILLUSTRATING THE NEW BOUNDARIES



## Geography

The geography content in our data is updated on a monthly basis, with larger quarterly updates. Changes include adding new geocodes, expiring geocodes that are no longer necessary, and remapping ZIP+4s to both existing geocodes and to new ones. For your convenience, a list of expired geocodes is provided below.

### FAQ

#### What is a geocode?

A geocode represents a unique set of state, county, city and tax district areas.

#### Why do geocodes matter to my company?

Taxes are associated with geocodes, so proper calculation of taxes is dependent on accurate mapping of addresses to geocodes.

#### What should I do next?

Users do not need to do anything unless they are using mapped geocodes for recurring transactions. Should this be the case, it is strongly recommended that users refresh their mapped geocodes to make sure the proper geocodes will be used for future transactions, as changes other than expired geocodes can impact your tax rate.

#### How do I find a new geocode if the old geocode is expired or reassigned?

Please pass your address to the system and obtain a proper geocode again. In some cases, the geocode will not change if the address is still within the boundary of the new geographic segments.

#### Expired geocodes

GeoCode	State	County	BlockDesc	TaxDistrictDescription
US0109599999	AL	MARSHALL	CHEROKEE RIDGE	
US0503336670	AR	CRAWFORD	KIBLER	
US0801912910	CO	CLEAR CREEK	CENTRAL CITY	
US0804512030	CO	GARFIELD	CARBONATE	
US0804712910	CO	GILPIN	CENTRAL CITY	
US0811932650	CO	TELLER	GREEN MOUNTAIN	



			FALLS	
US0900104720	CT	FAIRFIELD	BETHEL	
US0900108000	CT	FAIRFIELD	BRIDGEPORT	
US0900108980	CT	FAIRFIELD	BROOKFIELD	
US0900118430	CT	FAIRFIELD	DANBURY	
US0900118850	CT	FAIRFIELD	DARIEN	
US0900123890	CT	FAIRFIELD	EASTON	
US0900126620	CT	FAIRFIELD	FAIRFIELD	
US0900133620	CT	FAIRFIELD	GREENWICH	
US0900148620	CT	FAIRFIELD	MONROE	
US0900150580	CT	FAIRFIELD	NEW CANAAN	
US0900150860	CT	FAIRFIELD	NEW FAIRFIELD	
US0900152980	CT	FAIRFIELD	NEWTOWN	
US0900155990	CT	FAIRFIELD	NORWALK	
US0900163480	CT	FAIRFIELD	REDDING	
US0900163970	CT	FAIRFIELD	RIDGEFIELD	
US0900168100	CT	FAIRFIELD	SHELTON	
US0900168310	CT	FAIRFIELD	SHERMAN	
US0900173000	CT	FAIRFIELD	STAMFORD	
US0900174190	CT	FAIRFIELD	STRATFORD	
US0900177200	CT	FAIRFIELD	TRUMBULL	
US0900100000	CT	FAIRFIELD	UNINCORPORATED COUNTY AREA	
US0900183430	CT	FAIRFIELD	WESTON	
US0900183500	CT	FAIRFIELD	WESTPORT	
US0900186370	CT	FAIRFIELD	WILTON	
US0900302060	CT	HARTFORD	AVON	
US0900304300	CT	HARTFORD	BERLIN	
US0900305910	CT	HARTFORD	BLOOMFIELD	
US0900308420	CT	HARTFORD	BRISTOL	
US0900310100	CT	HARTFORD	BURLINGTON	
US0900312270	CT	HARTFORD	CANTON	
US0900322070	CT	HARTFORD	EAST GRANBY	
US0900322630	CT	HARTFORD	EAST HARTFORD	
US0900324800	CT	HARTFORD	EAST WINDSOR	
US0900325990	CT	HARTFORD	ENFIELD	
US0900327600	CT	HARTFORD	FARMINGTON	
US0900331240	CT	HARTFORD	GLASTONBURY	
US0900332640	CT	HARTFORD	GRANBY	
US0900337000	CT	HARTFORD	HARTFORD	
US0900337140	CT	HARTFORD	HARTLAND	

US0900344700	CT	HARTFORD	MANCHESTER	
US0900345820	CT	HARTFORD	MARLBOROUGH	
US0900350370	CT	HARTFORD	NEW BRITAIN	
US0900352140	CT	HARTFORD	NEWINGTON	
US0900360120	CT	HARTFORD	PLAINVILLE	
US0900365370	CT	HARTFORD	ROCKY HILL	
US0900368940	CT	HARTFORD	SIMSBURY	
US0900371390	CT	HARTFORD	SOUTH WINDSOR	
US0900370550	CT	HARTFORD	SOUTHINGTON	
US0900374540	CT	HARTFORD	SUFFIELD	
US0900300000	CT	HARTFORD	UNINCORPORATED COUNTY AREA	
US0900382590	CT	HARTFORD	WEST HARTFORD	
US0900384900	CT	HARTFORD	WETHERSFIELD	
US0900387000	CT	HARTFORD	WINDSOR	
US0900387070	CT	HARTFORD	WINDSOR LOCKS	
US0900502760	CT	LITCHFIELD	BARKHAMSTED	
US0900504930	CT	LITCHFIELD	BETHLEHEM	
US0900508210	CT	LITCHFIELD	BRIDGEWATER	
US0900510940	CT	LITCHFIELD	CANAAN	
US0900516050	CT	LITCHFIELD	COLEBROOK	
US0900517240	CT	LITCHFIELD	CORNWALL	
US0900532290	CT	LITCHFIELD	GOSHEN	
US0900537280	CT	LITCHFIELD	HARWINTON	
US0900540290	CT	LITCHFIELD	KENT	
US0900543370	CT	LITCHFIELD	LITCHFIELD	
US0900549460	CT	LITCHFIELD	MORRIS	
US0900551350	CT	LITCHFIELD	NEW HARTFORD	
US0900552630	CT	LITCHFIELD	NEW MILFORD	
US0900553470	CT	LITCHFIELD	NORFOLK	
US0900554030	CT	LITCHFIELD	NORTH CANAAN	
US0900560750	CT	LITCHFIELD	PLYMOUTH	
US0900565930	CT	LITCHFIELD	ROXBURY	
US0900566420	CT	LITCHFIELD	SALISBURY	
US0900567960	CT	LITCHFIELD	SHARON	
US0900575730	CT	LITCHFIELD	THOMASTON	
US0900576500	CT	LITCHFIELD	TORRINGTON	
US0900500000	CT	LITCHFIELD	UNINCORPORATED COUNTY AREA	
US0900579510	CT	LITCHFIELD	WARREN	
US0900579720	CT	LITCHFIELD	WASHINGTON	
US0900580490	CT	LITCHFIELD	WATERTOWN	

US0900586440	CT	LITCHFIELD	WINCHESTER	
US0900587910	CT	LITCHFIELD	WOODBURY	
US0900714300	CT	MIDDLESEX	CHESTER	
US0900715350	CT	MIDDLESEX	CLINTON	
US0900718080	CT	MIDDLESEX	CROMWELL	
US0900719130	CT	MIDDLESEX	DEEP RIVER	
US0900720810	CT	MIDDLESEX	DURHAM	
US0900722280	CT	MIDDLESEX	EAST HADDAM	
US0900722490	CT	MIDDLESEX	EAST HAMPTON	
US0900726270	CT	MIDDLESEX	ESSEX	
US0900735230	CT	MIDDLESEX	HADDAM	
US0900740710	CT	MIDDLESEX	KILLINGWORTH	
US0900747080	CT	MIDDLESEX	MIDDLEFIELD	
US0900747290	CT	MIDDLESEX	MIDDLETOWN	
US0900757320	CT	MIDDLESEX	OLD SAYBROOK	
US0900761800	CT	MIDDLESEX	PORTLAND	
US0900700000	CT	MIDDLESEX	UNINCORPORATED COUNTY AREA	
US0900781680	CT	MIDDLESEX	WESTBROOK	
US0900901150	CT	NEW HAVEN	ANSONIA	
US0900903250	CT	NEW HAVEN	BEACON FALLS	
US0900904580	CT	NEW HAVEN	BETHANY	
US0900907310	CT	NEW HAVEN	BRANFORD	
US0900914160	CT	NEW HAVEN	CHESHIRE	
US0900919480	CT	NEW HAVEN	DERBY	
US0900922910	CT	NEW HAVEN	EAST HAVEN	
US0900934950	CT	NEW HAVEN	GUILFORD	
US0900935650	CT	NEW HAVEN	HAMDEN	
US0900944560	CT	NEW HAVEN	MADISON	
US0900946450	CT	NEW HAVEN	MERIDEN	
US0900946940	CT	NEW HAVEN	MIDDLEBURY	
US0900947500	CT	NEW HAVEN	MILFORD	
US0900949880	CT	NEW HAVEN	NAUGATUCK	
US0900952000	CT	NEW HAVEN	NEW HAVEN	
US0900953890	CT	NEW HAVEN	NORTH BRANFORD	
US0900954870	CT	NEW HAVEN	NORTH HAVEN	
US0900957600	CT	NEW HAVEN	ORANGE	
US0900958300	CT	NEW HAVEN	OXFORD	
US0900962290	CT	NEW HAVEN	PROSPECT	
US0900967610	CT	NEW HAVEN	SEYMOUR	
US0900969640	CT	NEW HAVEN	SOUTHBURY	

US0900900000	CT	NEW HAVEN	UNINCORPORATED COUNTY AREA	
US0900978740	CT	NEW HAVEN	WALLINGFORD	
US0900980000	CT	NEW HAVEN	WATERBURY	
US0900982800	CT	NEW HAVEN	WEST HAVEN	
US0900987560	CT	NEW HAVEN	WOLCOTT	
US0900987700	CT	NEW HAVEN	WOODBIDGE	
US0901106820	CT	NEW LONDON	BOZRAH	
US0901115910	CT	NEW LONDON	COLCHESTER	
US0901123400	CT	NEW LONDON	EAST LYME	
US0901129910	CT	NEW LONDON	FRANKLIN	
US0901133900	CT	NEW LONDON	GRISWOLD	
US0901134250	CT	NEW LONDON	GROTON	
US0901142390	CT	NEW LONDON	LEBANON	
US0901142600	CT	NEW LONDON	LEDYARD	
US09011A0001	CT	NEW LONDON	LEDYARD	MASHANTUCKET PEQUOT TRIBAL NATION INDIAN RES
US0901143230	CT	NEW LONDON	LISBON	
US0901144210	CT	NEW LONDON	LYME	
US0901148900	CT	NEW LONDON	MONTVILLE	
US0901152280	CT	NEW LONDON	NEW LONDON	
US0901155500	CT	NEW LONDON	NORTH STONINGTON	
US0901156200	CT	NEW LONDON	NORWICH	
US0901157040	CT	NEW LONDON	OLD LYME	
US0901162150	CT	NEW LONDON	PRESTON	
US0901166210	CT	NEW LONDON	SALEM	
US0901171670	CT	NEW LONDON	SPRAGUE	
US0901173770	CT	NEW LONDON	STONINGTON	
US0901100000	CT	NEW LONDON	UNINCORPORATED COUNTY AREA	
US0901178600	CT	NEW LONDON	VOLUNTOWN	
US0901180280	CT	NEW LONDON	WATERFORD	
US0901301080	CT	TOLLAND	ANDOVER	
US0901306260	CT	TOLLAND	BOLTON	
US0901316400	CT	TOLLAND	COLUMBIA	
US0901317800	CT	TOLLAND	COVENTRY	
US0901325360	CT	TOLLAND	ELLINGTON	
US0901337910	CT	TOLLAND	HEBRON	
US0901344910	CT	TOLLAND	MANSFIELD	
US0901369220	CT	TOLLAND	SOMERS	
US0901372090	CT	TOLLAND	STAFFORD	

US0901376290	CT	TOLLAND	TOLLAND	
US0901300000	CT	TOLLAND	UNINCORPORATED COUNTY AREA	
US0901377830	CT	TOLLAND	UNION	
US0901378250	CT	TOLLAND	VERNON	
US0901385950	CT	TOLLAND	WILLINGTON	
US0901501430	CT	WINDHAM	ASHFORD	
US0901509190	CT	WINDHAM	BROOKLYN	
US0901512130	CT	WINDHAM	CANTERBURY	
US0901513810	CT	WINDHAM	CHAPLIN	
US0901521860	CT	WINDHAM	EASTFORD	
US0901536000	CT	WINDHAM	HAMPTON	
US0901540500	CT	WINDHAM	KILLINGLY	
US0901559980	CT	WINDHAM	PLAINFIELD	
US0901561030	CT	WINDHAM	POMFRET	
US0901562710	CT	WINDHAM	PUTNAM	
US0901567400	CT	WINDHAM	SCOTLAND	
US0901573420	CT	WINDHAM	STERLING	
US0901575870	CT	WINDHAM	THOMPSON	
US0901500000	CT	WINDHAM	UNINCORPORATED COUNTY AREA	
US0901586790	CT	WINDHAM	WINDHAM	
US0901588190	CT	WINDHAM	WOODSTOCK	
US2700301486	MN	ANOKA	ANDOVER	
US2700301720	MN	ANOKA	ANOKA	
US2700305554	MN	ANOKA	BETHEL	
US2700306382	MN	ANOKA	BLAINE	
US2700310648	MN	ANOKA	CENTERVILLE	
US2700311494	MN	ANOKA	CIRCLE PINES	
US2700312700	MN	ANOKA	COLUMBIA HEIGHTS	
US2700312718	MN	ANOKA	COLUMBUS	
US2700313114	MN	ANOKA	COON RAPIDS	
US2700317486	MN	ANOKA	EAST BETHEL	
US2700322814	MN	ANOKA	FRIDLEY	
US2700326738	MN	ANOKA	HAM LAKE	
US2700329258	MN	ANOKA	HILLTOP	
US2700336836	MN	ANOKA	LEXINGTON	
US2700337322	MN	ANOKA	LINO LAKES	
US2700347536	MN	ANOKA	NOWTHEN	
US2700347690	MN	ANOKA	OAK GROVE	
US2700353026	MN	ANOKA	RAMSEY	

US2700356950	MN	ANOKA	SAINT FRANCIS	
US2700361996	MN	ANOKA	SPRING LAKE PARK	
US2700300000	MN	ANOKA	UNINCORPORATED COUNTY AREA	
US27009A0006	MN	BENTON	SAINT CLOUD	SAINT CLOUD / SAINT CLOUD AREA
US2701910144	MN	CARVER	CARVER	
US2701910918	MN	CARVER	CHANHASSEN	
US2701910972	MN	CARVER	CHASKA	
US2701912664	MN	CARVER	COLOGNE	
US2701926666	MN	CARVER	HAMBURG	
US2701941138	MN	CARVER	MAYER	
US2701945556	MN	CARVER	NEW GERMANY	
US2701947520	MN	CARVER	NORWOOD YOUNG AMERICA	
US2701960016	MN	CARVER	SHOREWOOD	
US2701900000	MN	CARVER	UNINCORPORATED COUNTY AREA	
US2701967036	MN	CARVER	VICTORIA	
US2701967432	MN	CARVER	WACONIA	
US2701968548	MN	CARVER	WATERTOWN	
US2703701900	MN	DAKOTA	APPLE VALLEY	
US2703708794	MN	DAKOTA	BURNSVILLE	
US2703712376	MN	DAKOTA	COATES	
US2703717288	MN	DAKOTA	EAGAN	
US2703720618	MN	DAKOTA	FARMINGTON	
US2703726864	MN	DAKOTA	HAMPTON	
US2703727530	MN	DAKOTA	HASTINGS	
US2703731076	MN	DAKOTA	INVER GROVE HEIGHTS	
US2703735180	MN	DAKOTA	LAKEVILLE	
US2703737016	MN	DAKOTA	LILYDALE	
US2703741678	MN	DAKOTA	MENDOTA	
US2703741696	MN	DAKOTA	MENDOTA HEIGHTS	
US2703742092	MN	DAKOTA	MIESVILLE	
US2703746024	MN	DAKOTA	NEW TRIER	
US2703746924	MN	DAKOTA	NORTHFIELD	
US2703753098	MN	DAKOTA	RANDOLPH	
US2703755726	MN	DAKOTA	ROSEMOUNT	
US2703761492	MN	DAKOTA	SOUTH SAINT PAUL	
US2703763544	MN	DAKOTA	SUNFISH LAKE	

US2703700000	MN	DAKOTA	UNINCORPORATED COUNTY AREA	
US2703766802	MN	DAKOTA	VERMILLION	
US2703769700	MN	DAKOTA	WEST SAINT PAUL	
US2705306616	MN	HENNEPIN	BLOOMINGTON	
US2705307948	MN	HENNEPIN	BROOKLYN CENTER	
US2705307966	MN	HENNEPIN	BROOKLYN PARK	
US2705310846	MN	HENNEPIN	CHAMPLIN	
US2705310918	MN	HENNEPIN	CHANHASSEN	
US2705313168	MN	HENNEPIN	CORCORAN	
US2705314158	MN	HENNEPIN	CRYSTAL	
US2705315022	MN	HENNEPIN	DAYTON	
US2705315148	MN	HENNEPIN	DEEPHAVEN	
US2705318116	MN	HENNEPIN	EDEN PRAIRIE	
US2705318188	MN	HENNEPIN	EDINA	
US2705320078	MN	HENNEPIN	EXCELSIOR	
US2705324308	MN	HENNEPIN	GOLDEN VALLEY	
US2705325622	MN	HENNEPIN	GREENFIELD	
US2705325918	MN	HENNEPIN	GREENWOOD	
US2705326990	MN	HENNEPIN	HANOVER	
US2705330140	MN	HENNEPIN	HOPKINS	
US2705330842	MN	HENNEPIN	INDEPENDENCE	
US2705338006	MN	HENNEPIN	LONG LAKE	
US2705338222	MN	HENNEPIN	LORETTO	
US2705340166	MN	HENNEPIN	MAPLE GROVE	
US2705340256	MN	HENNEPIN	MAPLE PLAIN	
US2705341462	MN	HENNEPIN	MEDICINE LAKE	
US2705341480	MN	HENNEPIN	MEDINA	
US2705343000	MN	HENNEPIN	MINNEAPOLIS	
US27053A0001	MN	HENNEPIN	MINNEAPOLIS	MINNEAPOLIS DOWNTOWN
US2705343252	MN	HENNEPIN	MINNETONKA	
US2705343270	MN	HENNEPIN	MINNETONKA BEACH	
US2705343306	MN	HENNEPIN	MINNETRISTA	
US2705344476	MN	HENNEPIN	MOUND	
US2705345628	MN	HENNEPIN	NEW HOPE	
US2705348580	MN	HENNEPIN	ORONO	
US2705349012	MN	HENNEPIN	OSSEO	
US2705351730	MN	HENNEPIN	PLYMOUTH	
US2705354214	MN	HENNEPIN	RICHFIELD	
US2705354808	MN	HENNEPIN	ROBBINSDALE	

US2705355006	MN	HENNEPIN	ROCKFORD	
US2705355186	MN	HENNEPIN	ROGERS	
US2705356680	MN	HENNEPIN	SAINT ANTHONY	
US2705356770	MN	HENNEPIN	SAINT BONIFACIUS	
US2705357220	MN	HENNEPIN	SAINT LOUIS PARK	
US2705360016	MN	HENNEPIN	SHOREWOOD	
US2705362014	MN	HENNEPIN	SPRING PARK	
US2705365164	MN	HENNEPIN	TONKA BAY	
US2705300000	MN	HENNEPIN	UNINCORPORATED COUNTY AREA	
US2705368818	MN	HENNEPIN	WAYZATA	
US2705371500	MN	HENNEPIN	WOODLAND	
US2712302026	MN	RAMSEY	ARDEN HILLS	
US2712306382	MN	RAMSEY	BLAINE	
US2712320420	MN	RAMSEY	FALCON HEIGHTS	
US2712323318	MN	RAMSEY	GEM LAKE	
US2712335738	MN	RAMSEY	LAUDERDALE	
US2712337502	MN	RAMSEY	LITTLE CANADA	
US2712340382	MN	RAMSEY	MAPLEWOOD	
US2712344530	MN	RAMSEY	MOUNDS VIEW	
US2712345430	MN	RAMSEY	NEW BRIGHTON	
US2712347104	MN	RAMSEY	NORTH OAKS	
US2712347221	MN	RAMSEY	NORTH SAINT PAUL	
US2712355852	MN	RAMSEY	ROSEVILLE	
US2712356680	MN	RAMSEY	SAINT ANTHONY	
US2712358000	MN	RAMSEY	SAINT PAUL	
US2712359998	MN	RAMSEY	SHOREVIEW	
US2712361996	MN	RAMSEY	SPRING LAKE PARK	
US2712300000	MN	RAMSEY	UNINCORPORATED COUNTY AREA	
US2712366460	MN	RAMSEY	VADNAIS HEIGHTS	
US2712369970	MN	RAMSEY	WHITE BEAR LAKE	
US2713904834	MN	SCOTT	BELLE PLAINE	
US2713913708	MN	SCOTT	CREDIT RIVER	
US2713918662	MN	SCOTT	ELKO NEW MARKET	
US2713932174	MN	SCOTT	JORDAN	
US2713945808	MN	SCOTT	NEW PRAGUE	
US2713952594	MN	SCOTT	PRIOR LAKE	
US27139A0001	MN	SCOTT	PRIOR LAKE	SHAKOPEE MDEWAKANTON SIOUX INDIAN RES



US2713958738	MN	SCOTT	SAVAGE	
US2713959350	MN	SCOTT	SHAKOPEE	
US2713900000	MN	SCOTT	UNINCORPORATED COUNTY AREA	
US27141A0001	MN	SHERBURNE	SAINT CLOUD	SAINT CLOUD / SAINT CLOUD AREA
US27145A0005	MN	STEARNS	SAINT CLOUD	SAINT CLOUD / SAINT CLOUD AREA
US2716300316	MN	WASHINGTON	AFTON	
US2716304114	MN	WASHINGTON	BAYPORT	
US2716306058	MN	WASHINGTON	BIRCHWOOD VILLAGE	
US2716313456	MN	WASHINGTON	COTTAGE GROVE	
US2716315616	MN	WASHINGTON	DELLWOOD	
US2716321770	MN	WASHINGTON	FOREST LAKE	
US2716325334	MN	WASHINGTON	GRANT	
US2716327530	MN	WASHINGTON	HASTINGS	
US2716330392	MN	WASHINGTON	HUGO	
US2716334244	MN	WASHINGTON	LAKE ELMO	
US2716334865	MN	WASHINGTON	LAKE SAINT CROIX BEACH	
US2716334622	MN	WASHINGTON	LAKELAND	
US2716334658	MN	WASHINGTON	LAKELAND SHORES	
US2716335414	MN	WASHINGTON	LANDFALL	
US2716339428	MN	WASHINGTON	MAHTOMEDI	
US2716340562	MN	WASHINGTON	MARINE ON SAINT CROIX	
US2716345790	MN	WASHINGTON	NEWPORT	
US2716347914	MN	WASHINGTON	OAK PARK HEIGHTS	
US2716347680	MN	WASHINGTON	OAKDALE	
US2716351316	MN	WASHINGTON	PINE SPRINGS	
US2716357292	MN	WASHINGTON	SAINT MARYS POINT	
US2716358018	MN	WASHINGTON	SAINT PAUL PARK	
US2716358900	MN	WASHINGTON	SCANDIA	
US2716362824	MN	WASHINGTON	STILLWATER	
US2716300000	MN	WASHINGTON	UNINCORPORATED COUNTY AREA	
US2716369970	MN	WASHINGTON	WHITE BEAR LAKE	
US2716370366	MN	WASHINGTON	WILLERNIE	
US2716371428	MN	WASHINGTON	WOODBURY	
US2902999999	MO	CAMDEN	FRIEDENSWALD	
US29029A0044	MO	CAMDEN	OSAGE BEACH	BEACH DRIVE TRANS DEV DIST / OSAGE BEACH FIRE PROT DIST

US29071A0042	MO	FRANKLIN	UNION	UNION AMB DIST / UNION CID / UNION FIRE PROT DIST
US29081A0006	MO	HARRISON	BETHANY	BETHANY 136 CID / NOEL T ADAMS AMB DIST
US29095A0119	MO	JACKSON	LEES SUMMIT	I 470 CID / KANSAS CITY ZOOLOGICAL DIST
US29099A0013	MO	JEFFERSON	FESTUS	JOACHIM-PLATTIN AMB DIST / TRUMAN VILLAGE CID
US29155A0001	MO	PEMISCOT	HAYTI	HAYTI-VENTURES CID
US29165A0020	MO	PLATTE	KANSAS CITY	PARK PLAZA TRANS DEV DIST
US29183A0005	MO	SAINT CHARLES	WELDON SPRING	MOUNTAIN FARM CID
US29183A0051	MO	SAINT CHARLES	WENTZVILLE	WENTZVILLE II TRANS DEV DIST
US29183A0070	MO	SAINT CHARLES	WENTZVILLE	WENTZVILLE II TRANS DEV DIST / WENTZVILLE PARKWAY RGNL CID
US29183A0073	MO	SAINT CHARLES	WENTZVILLE	WENTZVILLE PARKWAY RGNL CID / WENTZVILLE TRANS DEV DIST
US29183A0054	MO	SAINT CHARLES	WENTZVILLE	WENTZVILLE TRANS DEV DIST
US29189A0215	MO	SAINT LOUIS	UNINCORPORATED COUNTY AREA	CONCORD CDP / SAINT JOHN'S CHURCH ROAD TRANS DEV DIST
US29510A0084	MO	SAINT LOUIS CITY	SAINT LOUIS	GRAND CNTR AREA TWO CID
US48071A0011	TX	CHAMBERS	SHOREACRES	CHAMBERS CO HLTH SRVC
US48201A0228	TX	HARRIS	UNINCORPORATED COUNTY AREA	HARRIS CO FRESH WATER SUPPLY DIST 51 / HOUSTON MTA
US48201A0231	TX	HARRIS	UNINCORPORATED COUNTY AREA	HARRIS CO FRESH WATER SUPPLY DIST 51 AMENDMENT 1 / HOUSTON MTA
US48257A0015	TX	KAUFMAN	MABANK	KAUFMAN CO EMRG SRVC DIST 4
US48257A0014	TX	KAUFMAN	SEVEN POINTS	KAUFMAN CO EMRG SRVC DIST 4
US48491A0035	TX	WILLIAMSON	THORNDALE	WILLIAMSON CO EMRG SRVC DIST 10-A
US49035A0025	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	COPPERTON METRO TOWNSHIP DIST / UTAH TRANS AUTH (SALT LAKE)
US49035A0024	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	EMIGRATION CANYON METRO TOWNSHIP DIST / UTAH TRANS AUTH (SALT LAKE)
US49035A0033	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	INLAND PORT MAGNA / MAGNA METRO TOWNSHIP DIST / UTAH TRANS AUTH (SALT LAKE)
US49035A0032	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	INLAND PORT SALT LAKE CITY / MAGNA METRO TOWNSHIP DIST / UTAH TRANS AUTH (SALT LAKE)
US49035A0023	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	KEARNS METRO TOWNSHIP DIST / UTAH TRANS AUTH (SALT LAKE)
US49035A0026	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	MAGNA METRO TOWNSHIP DIST / UTAH TRANS AUTH (SALT LAKE)
US49035A0022	UT	SALT LAKE	UNINCORPORATED COUNTY AREA	UTAH TRANS AUTH (SALT LAKE) / WHITE CITY METRO TOWNSHIP DIST

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