

Telecommunications Sales Tax Rates and Taxability

Welcome to the Telecommunications Database

This bulletin provides important information about the February 2023 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>.

New Taxes Added to the Database Effective February 2023

Northwest Territories 911 Cost Recovery Fee

Pursuant to our ongoing process of legislative review, we are hereby adding the Northwest Territories (in Canada) 911 Cost Recovery Fee to our database, effective with this month-end release. This surcharge is imposed at the rate of \$1.70 per month on each landline, wireless, VOIP access line, and prepaid wireless service account, and shall be captured by Tax Type, Tax Cat 06/80.

To quote the legislative provision that establishes this surcharge:

“COST RECOVERY FEE

(1) A 9-1-1 cost recovery fee is established in the of fee amount prescribed.

(2) The cost recovery fee is established for the purpose of recovering the costs of the Government of the Northwest Territories in connection with the provision of the NWT 9-1-1 service.

(3) A subscriber shall pay the cost recovery fee pay for each telephone service subscribed to by the subscriber.

(4) The cost recovery fee must be paid for each month or portion of a month for which the subscriber receives telephone services from a telecommunications carrier.”¹

In turn, the term “subscriber” is defined to mean:

“(a) an end-user who is located within the Northwest Territories and who subscribes to a landline-based telephone service, including

- (i) a single-line residential access line service,
- (ii) a single-line business access line service,
- (iii) a multi-line outgoing access line service, or
- (iv) a centrex working telephone number service,

(b) an end-user who is assigned a telephone number associated with an area within the Northwest Territories and who subscribes to a wireless telephone service, or

(c) an end-user who is located within the Northwest Territories and who subscribes to a Voice over Internet Protocol (VoIP) service.”²

Regarding the exact rate of the surcharge, a corresponding set of regulations adds:

¹ Northwest Territories 9-1-1 Act; Paragraph 4.

² Northwest Territories 9-1-1 Act; Paragraph 1.

“The 9-1-1 cost recovery fee payable by a subscriber under subsection 4(3) of the Act is \$1.70 per month or portion of a month for each telephone service subscribed to by the subscriber.”³

In a separate paragraph, the same document adds:

“PREPAID WIRELESS

A telecommunications carrier shall, on a monthly basis, deduct the 9-1-1 cost recovery fee from a subscriber’s prepaid wireless telephone service account, if one exists.”⁴

Provisions of the Northwest Territories 911 Cost Recovery Fee

SHOWN ON CUSTOMER’S BILL AS: “NT 9-1-1 COST RECOVERY FEE”

Rate – \$1.70 per month.

Pass-through of the Fee to Customers – PASSFLAG = 1 (Required)

Level of Taxation - Tax is on the State level

Tax-type – 06 (State 911 Tax)

Tax-cat – 80 (Telecommunications & Utilities)

Base-type – 06 (Consumer – Access Line)

Effective date = November 1, 2019

Indiana Local Cable Service Franchise Fee

Pursuant to our ongoing process of legislative review, we are hereby adding the Indiana Cable Service Franchise Fee to our database in selected locations, effective with this month-end release which shall be captured by Tax Type, Tax Cat 36/45.

This new local franchise fee consists of two major variations:

(A) Franchise fees that were enacted after the adoption of state legislation in 2006 that established a standardized framework by which municipal governments were authorized to impose local video franchise fees.⁵

(B) Franchise fees that were enacted prior to that same legislative initiative.

It is our understanding that although these two categories are similar to the extent that they both represent local franchise fees that are “non-company specific”⁶ such local franchise fees differ in terms of their application to our database on a “Groups and Items” level.

More specifically, any local franchise fees that were enacted in compliance with House Bill 1279 apply to Group 5031 (Cable Services) on the Group level along with Group & Item code 5048/001 (Internet Protocol TV Services) while local franchise fees that were enacted prior to House Bill 1279 generally apply to Group 5031 (Cable Services) on the Group level but do not apply to Group & Item code 5048/001 given that these impositions utilize the more narrow term “CATV” or “cable service” rather than the more inclusive term “video service”. Additionally, in some instances these earlier versions of a local cable franchise fee are only imposed upon the monthly recurring charge for basic cable TV service (as captured by Group & Item code 5031/001) rather than Group 5031 as a whole, as will be illustrated shortly.

³ Northwest Territories 9-1-1 Regulations; Paragraph 1(1).

⁴ Northwest Territories 9-1-1 Regulations; Paragraph 6(1).

⁵ Indiana House Bill 1279 (2006).

⁶ Please note that “company specific” local cable franchise fees are captured in our database by Tax Type 43/45 and populated with a “bucket-rate”.

EXAMPLES OF VARIOUS LOCAL CABLE FRANCHISE FEES

1. Town of Avon Video Service Franchise Fee

The local video service franchise fee imposed by the town of Avon, Indiana serves as an example of a local franchise fees that was enacted in compliance with Indiana House Bill 1279. To quote the municipal code provision establishing this assessment:

“Holders of a video service franchise must, within 45 days of the end of each calendar quarter, pay to the town a franchise fee equal to: The amount of gross revenues received from providing video service in the town during the most recent calendar quarter, as determined by [Indiana Code] 8-1-34-23; multiplied by 5%.”⁷

The governing state statute which establishes a uniform local video franchise fee across Indiana recites as follows:

“Subject to subsection (e), not later than 45 days after the end of each calendar quarter, the holder shall pay to each **unit** included in the holder’s service area under a certificate issued under this chapter a franchise fee equal to:

(1) the amount of gross revenue received from providing **video service** in the unit during the most recent calendar quarter, as determined under section 23 [Indiana Code 8-1-34-23] of this chapter; multiplied by

(2) a percentage equal to one of the following:

(A) If a local franchise has never been in effect in the unit before July 1, 2006, five percent (5%).

(B) If **no** local franchise is in effect in the unit on July 1, 2006, but one or more local franchises have been in effect in the unit before July 1, 2006, the percentage of gross revenue paid by the holder of the most recent local franchise in effect in the unit, unless the unit elects to impose a different percentage, which may not exceed five percent (5%).

(C) If there is one local franchise in effect in the unit on July 1, 2006, the percentage of gross revenue paid by the holder of that local franchise as a franchise fee to the unit, unless the unit elects to impose a different percentage, which may not exceed five percent (5%). Upon the expiration of a local franchise described in this clause, the percentage shall be determined by the unit but may not exceed five percent (5%).

(D) If there is more than one local franchise in effect with respect to the unit on July 1, 2006, a percentage determined by the unit, which may not exceed the greater of:

(i) five percent (5%); or

(ii) the percentage paid by a holder of any local franchise in effect in the unit on July 1, 2006.”⁸

As per a separate Indiana statutory code provision, the term “unit” shares the meaning set forth in [Indiana Code] 36-1-2-23.⁹

As per the referenced statute, the term “unit” is defined to mean either “[a] county, municipality, or township.”¹⁰

As per a separate statutory provision, the measure of revenues subject to a video franchise service fee is calculated as follows:

“The holder shall include the following in determining the gross revenue received during the quarter with respect to a particular unit:

⁷ Avon, Indiana Municipal Code § 4-173[A][1].

⁸ Indiana Code § 8-1-34-24(a).

⁹ Indiana Code § 8-1-34-12.

¹⁰ Indiana Code § 36-1-2-23.

Fees and charges charged to subscribers for video service provided by the holder. Fees and charges under this subdivision include the following:

- (A) Recurring monthly charges for video service.
- (B) Event based charges for video service, including pay per view and video on demand charges.
- (C) Charges for the rental of set top boxes and other equipment.
- (D) Service charges related to the provision of video service, including activation, installation, repair, and maintenance charges.
- (E) Administrative charges related to the provision of video service, including service order and service termination charges.”¹¹

Meanwhile, the term “video service” referenced in Indiana Code § 8-1-34-24 is defined as follows:

““Video service” means: the transmission to subscribers of **video programming** and other programming service:

- (A) through facilities located at least in part in a public right-of-way; and
- (B) without regard to the technology used to deliver the video programming or other programming service.”¹²

As per a separate provision, the term “video programming” shares the meaning set forth in 47 United States Code § 522(20).¹³

As per the referenced federal statute, the term “video programming” is defined to mean “programming provided by, or generally considered comparable to programming provided by, a television broadcast station.”¹⁴

Viewed collectively, it is our interpretation that uniform local video service franchise fees such as the one imposed by the town of Avon apply to Group 5031 (Cable Services) on the Group level along with Group & Item code 5048/001 (Internet Protocol TV Services).

2. Town of Cedar Lake Cable Service Franchise Fee

The local video service franchise fee imposed by the town of Cedar Lake, Indiana serves as an example of a local franchise fee that was enacted prior to the enactment of Indiana House Bill 1279. To quote the municipal code provision establishing this assessment:

“A grantee shall pay to the Municipality a franchise fee of not less than 5% of the grantee's **gross revenues** or such other maximum amount as allowed by law.”¹⁵

In turn, the term “gross revenues” is defined as: “All revenue collected directly or indirectly by the grantee, arising from or attributable to the provision of cable service by the grantee within the franchise area, including, but not limited to: fees charged subscribers for any basic, optional, premium, per-channel or per-program service; franchise fees; installation and re-connection fees; leased channel fees; game channel fees; converter, remote control, or modem rentals, ... late or administrative fees; upgrade, downgrade or other change-in- service fees; [and] advertising revenues, etc.”¹⁶

Based upon the very inclusive nature of this definition, it is our interpretation that a local cable service franchise fee such as the one imposed by the town of Cedar Lake applies to Group 5031 (Cable Services) on the Group level.

¹¹ Indiana Code § 8-1-34-23(c)(1).

¹² Indiana Code § 8-1-34-14(a)(1).

¹³ Indiana Code § 8-1-34-13.

¹⁴ 47 United States Code § 522(20).

¹⁵ Cedar Lake, Indiana Municipal Code § 115.027(A).

¹⁶ Cedar Lake, Indiana Municipal Code § 115.002.

3. Town of Plainfield Cable Service Franchise Fee

In contrast to the local video service franchise fee imposed by the town of Cedar Lake, Indiana, the local video service franchise fee imposed by the town of Plainfield, Indiana serves as an example of a local franchise fee that is only imposed upon the monthly recurring charge for basic cable TV service (as captured by Group & Item code 5031/001).

To quote the municipal code provision establishing this assessment:

“The company shall pay to the town, for and in consideration of the right and privilege to conduct cable television operations pursuant to a franchise, an annual fee in an amount equal to 3% of its **monthly gross subscriber revenues** derived from cable television operations in the town, with each year’s fee due and payable to the Town Clerk-Treasurer by March 31, for the preceding calendar year.”¹⁷

In turn, the term “gross subscription revenue” is defined to include “all compensation paid by a subscriber for the sale of the company’s **monthly basic television services.**”

The same provision adds:

“This does not include revenue derived from paid TV program charges, leased channels, pay-TV service, nor does it include any sales or excise tax.”¹⁸

Based upon this rather narrow definition, it is our interpretation that a local cable service franchise fee such as the one imposed by the town of Plainfield applies to Item 001 in Group 5031 (Monthly Basic Service Charges).

Provisions of the Indiana Local Cable Service Franchise Fee

SHOWN ON CUSTOMER’S BILL AS EITHER: “CABLE SERVICE FRANCHISE FEE” OR “VIDEO SERVICE FRANCHISE FEE”

Rate – Varies by Municipality

Pass-through of the Fee to Customers – PASSFLAG = 0 (Optional)

Level of Taxation - Tax is on the Local level

Tax-type – 36 (Local Franchise Fee)

Tax-cat – 45 (Cable Service)

Base-type – 08 (Seller – Gross Revenue)

Effective date = Varies by Municipality

Updates to Current Telecommunications Database - Taxability Changes Effective February 2023

Change to the Taxability Status of Charges for Prepaid Wireless Service for Purposes of the Maryland Prepaid Wireless E911 Fee for Purposes of Lifeline customers

Among the taxes covered in our database is the Maryland Prepaid Wireless E911 Fee (as captured by Tax Type 06/TS).

¹⁷ Plainfield, Indiana Municipal Code § 112.12(A).

¹⁸ Plainfield, Indiana Municipal Code § 112.01.

To quote the state statute which establishes this fee:

“There is a prepaid wireless E 9-1-1 fee of 60 cents per **retail transaction**.”¹⁹

The same statute adds:

“The prepaid wireless E 9-1-1 fee shall be collected by the seller from the consumer for each **retail transaction** in the State.”²⁰

The term “retail transaction” is defined as “the purchase of **prepaid wireless telecommunications service** from a seller for any purpose other than resale.”²¹

To quote a web page document which summarizes the key features of this surcharge:

“Prepaid Wireless Rates

Beginning July 1, 2013, sellers of prepaid wireless telecommunications services were required to report and remit to Maryland’s Comptroller all Prepaid Wireless E 9-1-1 Fees collected by the seller for retail transactions of prepaid wireless telecommunications.

“Prepaid wireless telecommunications” services means a commercial mobile radio service that: 1) allows a consumer to dial or access 9-1-1; 2) must be paid in advance; and 3) is sold in predetermined units that decline with use in a known amount. The Prepaid Wireless E 9-1-1 Fee is collected by the seller from the consumer for each retail transaction in Maryland.

The Prepaid Wireless E 9-1-1 Fee is 60 cents per retail transaction. Sellers of prepaid wireless telecommunications services are required to report and remit to the Comptroller all Prepaid Wireless E 9-1-1 Fees collected by the seller. A seller shall report and remit all Prepaid Wireless E 9-1-1 Fees collected by the seller to the Comptroller in the manner provided for remitting sales and use tax.”²²

Prior to this month’s release, our database reflected that Lifeline users (as captured by Customer Type 09) were equally subject to this fee. However, pursuant to a recent quality assurance review of governing legal sources, it is now our fresh understanding that Lifeline users are actually exempt from the Maryland Prepaid Wireless E911 Fee.

To quote an opinion published by the Maryland Attorney General’s Office in 2014 which establishes this exempt status:

“ANALYSIS

You have asked whether any of Maryland's 9-1-1 fees apply to prepaid Lifeline participants who receive a free allotment of monthly minutes from Safelink Wireless or other prepaid wireless companies.

Before we address whether prepaid Lifeline participants must pay the 9-1-1 fee, we must first determine which of Maryland's two 9-1-1 fee regimes governs the situation here. Safelink's service is either "prepaid wireless telecommunications service," in which case it must be analyzed under the new point-of-sale fee imposed by PS § 1-313, or it is not, in which case the fee may be assessed only if Safelink's customers are "subscribers" within the meaning of the older 9-1-1 fee set forth in PS § 1-310.

A cellphone service qualifies as "prepaid wireless telecommunications service" if it satisfies the following four elements: It must (1) be "a commercial mobile radio service" and it must also (2) "allow a consumer to dial 9-1-1 to access the 9-1-1 system;" (3) "be paid for in advance;" and (4) be "sold in predetermined units that decline with use in a known amount."

As an initial matter, Safelink provides commercial mobile radio service through the Lifeline program. Lifeline is a federally-funded program administered by the FCC which, since 1985, has provided subsidized telephone service to qualifying low-income individuals. Each household may only have one Lifeline-subsidized connection. Telephone companies may offer Lifeline service within a state only if they have been

¹⁹ Maryland Public Safety Code § 1-313(b).

²⁰ Maryland Public Safety Code § 1-313(c)(1)(i).

²¹ Maryland Public Safety Code § 1-313(a)(4).

²² “911 Fee Remittance Procedures and Rates” [published on the Maryland Department of Public Safety website].

deemed an "eligible telecommunications carrier" ("ETC") by that state's regulating body. The federal program typically works as follows: A telephone company will give an eligible participant a "reduced charge" or "discount" of \$ 9.25 per month on his or her bill, and the federal government will reimburse the service provider for that discount.

We begin our analysis of § 1-313 with the plain language of the statute. The provision imposes "a prepaid wireless E 9-1-1 fee of 60 cents per retail transaction. " "Retail transaction" is defined as "the purchase of prepaid wireless communications service from a seller for any purpose other than resale." The statute requires that the "amount of the [fee] shall be disclosed to the consumer at the time of the retail transaction, " and it provides an explicit collection mechanism: "The fee shall be collected by the seller from the consumer for each retail transaction in the State." PS § 1-313(c). In sum, the statutory scheme apparently envisions that a consumer will buy his or her phone service from a retailer and that the fee will be added to the purchase price, collected by the retailer, and remitted to the Comptroller.

It seems unlikely that the General Assembly specifically intended the fee to apply to prepaid Lifeline participants. The way in which Lifeline participants receive their service is not something that most people would normally think of as a "retail transaction. " SafeLink customers do not buy their phone service, and no obvious transaction occurs when the 60-cent fee can be charged to the customer. If the customer chooses to buy additional minutes, he certainly must pay the fee on those minutes. Requiring Lifeline participants who do not pay for their service to pay the 9-1-1 fee does not seem to fit very comfortably within the statutory language."²³

The same opinion adds the following observations:

"The collection mechanism established by the General Assembly provides perhaps the best evidence that the Legislature did not have Lifeline participants in mind when creating the new prepaid wireless fee. The fee is supposed to be collected "by the seller from the consumer" for each "retail transaction. " A person only qualifies as a "consumer" if he "purchases prepaid wireless telecommunications service in a retail transaction. " Even assuming that a "purchase" occurs when the federal government pays for Lifeline service, the Lifeline participant is not the one doing the purchasing and thus would seem not to qualify as a "consumer" from which the fee may be collected.

Moreover, even if a Lifeline participant were considered a "consumer, " there would be no obvious way to collect the fee. The statute envisions that the seller will collect the fee from the consumer at the time of the retail transaction, but there is no direct financial transaction between the prepaid Lifeline participant and the service provider. If the General Assembly had specifically intended the fee to apply to these Lifeline participants, we suspect that it would have outlined a workable collection mechanism."²⁴

The opinion concluded as follows:

"We conclude that, under current law, customers of SafeLink Wireless and similar prepaid wireless providers are not required to pay a 9-1-1 fee on the free allotment of minutes they receive through the Lifeline program."²⁵

Based upon this ruling, we are hereby modifying our database effective with this month's release to reflect that Lifeline users (as captured by Customer Type '09') are not subject to the Maryland Prepaid Wireless E911 Fee (as captured by Tax Type 06/TS) for purposes of the following Group & Item codes:

- Group 5018 (Cellular Prepaid Service); Items 001-003 & 008-010
- Group 5036 (Cellular Prepaid – Retail); Items 001-003
- Group 5043 (Prepaid Wireless Retailer); Items 001 & 002

²³ "Whether Recipients of Federally Subsidized Cellphone Service are Required to Pay 9-1-1 Fee" (99 Opinions of the Attorney General 172) 2014 Md. AG LEXIS 10 [Published December 5, 2014].

²⁴ Ibid.

²⁵ Ibid.

System Changes Effective February 2023

Reconfiguration of the Abilene/Taylor County, Texas Local 911 Fee

Among the taxes covered in our database is the Abilene/Taylor County, Texas Local 911 Fee (as captured by Tax Type 33). Prior to this month's release, our database reflected that this surcharge was imposed upon Nomadic VOIP lines (as captured by Group 5044) at a special rate of 50 cents per month for both residential and commercial customers (as captured by Tax Type 33/V1).

This rate structure was based upon a resolution adopted by the Abilene/Taylor County 9-1-1 District which recited as follows:

"Whereas, nomadic VoIP providers and nomadic VoIP service are similar in several respects to wireless carriers and wireless service in that they are neither rate regulated nor certificated by the Public Utility Commission of Texas; and

Whereas, the statewide 9-1-1 emergency service fee for wireless 9-1-1 imposed by statute in Texas Health and Safety Code Section 771.0711 is \$0.50 per wireless connection from wireless carriers,

Now, Therefore, Be It Resolved by the Abilene/Taylor County 9-1-1 District Board of Managers that:

In order to clarify application of the 1 Texas Administrative Code section 255.4 definition to the 9-1-1 emergency service fee rates and classifications within the District, the District hereby adopts nomadic VoIP service as a single classification of equivalent service and adopts the 9-1-1 emergency service fee for such classification at the rate of \$0.50 per local exchange access line and equivalent local exchange access line to be remitted to the District."

However, pursuant to a Notice published by the Abilene/Taylor County 9-1-1 District on October 20, 2022, we are hereby deleting the special Nomadic VoIP rate of 50 cents per access line (as captured by Tax Type 33/V1) from our database, effective with this February 2023 month-end release.

To quote the relevant excerpts from that Notice:

"SUBJECT: 9-1-1 SERVICE FEE

This is to inform you of a 9-1-1 service fee change for the Abilene/Taylor County 9-1-1 District as provided by the applicable governing directives and respective Services Agreements.

On September 28, 2022, the Abilene / Taylor County 9-1-1 District Board of Managers set the current 9-1-1 emergency fee to a flat rate of \$1.68 per residential line, \$8.70 per business line, and \$8.70 per business trunk effective January 19, 2023. The Board independently set the Emergency Service Fee as a per line/flat rate rather than a percentage of AT&T services rates.

Note for VoIP remittances, the rates used will be the above flat rates unless you are unable to distinguish between the above listed categories."

Accordingly, given our understanding that most Nomadic VoIP carriers can distinguish between residential versus commercial users, we are hereby reconfiguring our database, effective with this month's release to reflect that the rates for is the Abilene/Taylor County, Texas Local 911 Fee, as applied to Group 5044 (Nomadic VOIP), shall be the same rates as the standard rates for residential versus commercial users (as respectively captured by Tax Types 33/04 and 33/03) rather than the special rate for Nomadic VoIP of \$0.50 per local exchange access line (as previously captured by Tax Type 33/V1).

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