



**Regulatory and Tax Issues Impacting  
Non-Interconnected VoIP and  
Other “One-Way” VoIP Services**

# Speaker Bios

## Michael P. Donahue

Partner, [The CommLaw Group](#)

Mr. Donahue has represented CLECs, ISPs, VoIP providers, DSL providers, and other domestic and international data and voice telecommunications providers and technology companies in all aspects of their businesses, including regulatory compliance, corporate and transactional matters, public policy advocacy and litigation. His experience as Senior Counsel for a Tier I broadband Internet provider with one of the largest IP transit networks in North America, gives him an inside perspective on the issues facing broadband network and service providers. Mr. Donahue has comprehensively advised several Fortune 500 companies entering the VoIP and Cloud Communications sectors regarding the range of regulatory regimes and other rules applicable to those services.

## Allison D. Rule

Senior Attorney, [The CommLaw Group](#)

Ms. Rule is a Senior Attorney at The *CommLaw* Group and co-chairs the firm's Communications Taxes and Fees Practice. Ms. Rule specializes in communications taxes, Universal Service Fund (USF), E-911 and regulatory fee issues. As Chair of the firm's Litigation and Dispute Resolution practice, Ms. Rule also maintains an active administrative and civil litigation docket, including representing taxpayers in sales, use, excise and other tax audit proceedings in a variety of jurisdictions.

# What is Non-iVoIP?

**The Twenty-First Century Communications and Video Accessibility Act of 2010 (“CVAA”) defines “non-interconnected VoIP” as**

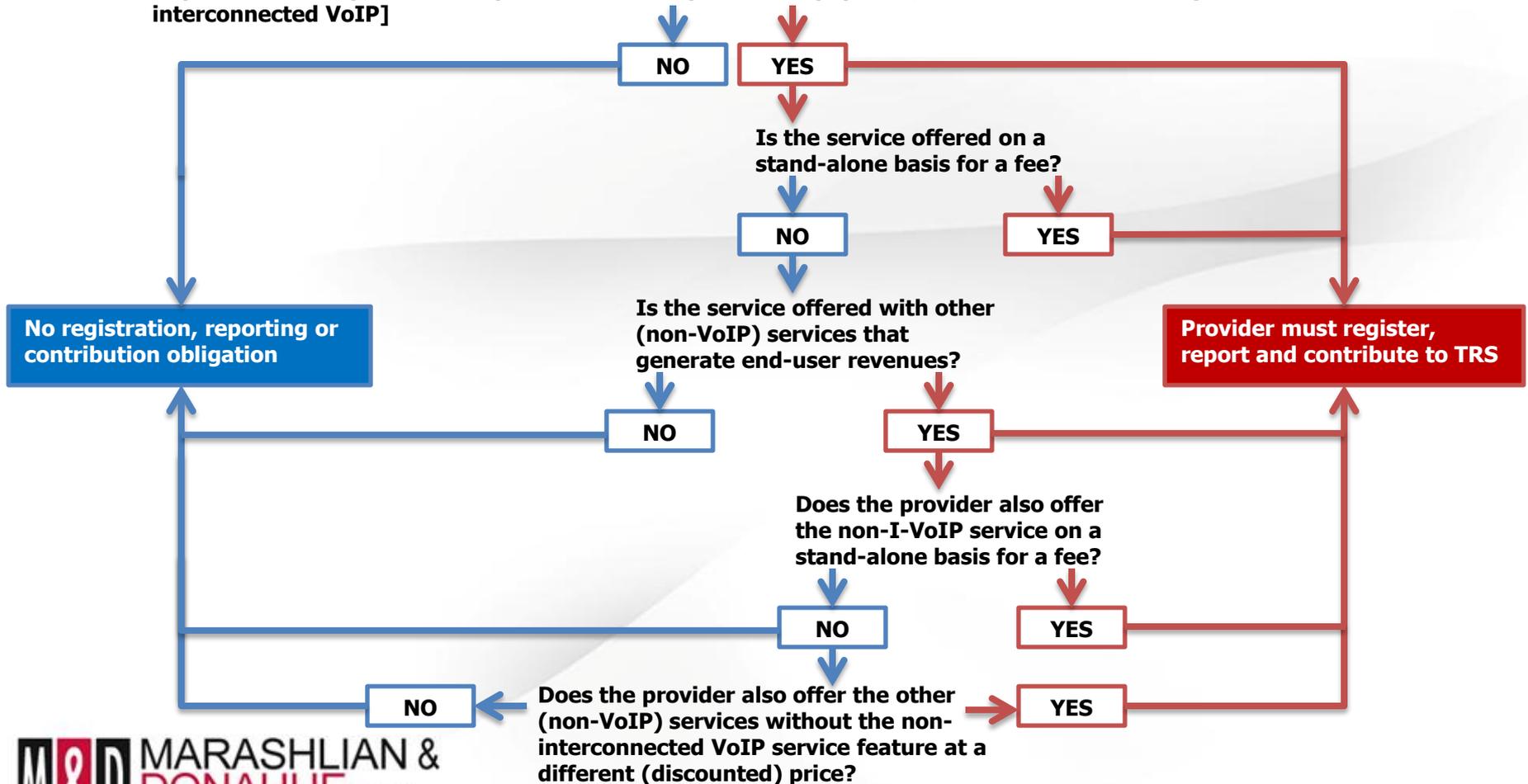
a service that enables real-time voice communications that originate from or terminate to the user’s location using Internet protocol (“IP”) or any successor protocol, requires IP-compatible customer premises equipment, and does not include any service that is an interconnected VoIP service.

# Regulatory and Tax Implications for Non-iVoIP

- CVAA
- CALEA
- TRS
- State Taxation

# Non-Interconnected VoIP Service Provider Registration Decision Flow Chart

**START:** Does the provider offer non-interconnected VoIP? [(i) enables real-time voice communications that originate from or terminate to the user's location using Internet protocol or any successor protocol; and (ii) requires Internet protocol compatible customer premises equipment; and does not include any service that is interconnected VoIP]



# Breadth of Taxation Statutes

## **Section 186-e, governing the imposition of New York's Telecommunications Excise Tax broadly defines "telecommunications services" as**

telephony or telegraphy, or telephone or telegraph service, including, but not limited to, any transmission of voice, image, data, information and paging, through the use of wire, cable, fiber-optic, laser, microwave, radio wave, satellite or similar media or any combination thereof and shall include service that are ancillary to the provision of telephone service (such as, but not limited to, dial tone, basic service, directory information, call forwarding, caller-identification, call-waiting and the like) and also include any equipment and services provided therewith. Provided, the definition of telecommunication services shall not apply to separately stated charges for any service which alters the substantive content of the message received by the recipient from that sent.

# Questions?



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