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Page: 1
Revision: 1

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GENERAL TARIFF

STATEMENT OF SURCHARGES FOR STATE EXCISE TAX ON TELECOMMUNICATION SERVICES AND GROSS EARNINGS TAX (GROSS REVENUE TAX)

The State Gross Revenue Tax Surcharge rates are as follows:

| | Surcharge | |
|-------------------|--------------------|-----------------|
| Services Provided | IntraLATA Toll and | All Other |
| For Resale* | RCP Service | <u>Services</u> |
| 0.07040/ | 0.00700/ | 0.04050/ |
| 0.3764% | 2.8273% | 2.9405% |

* To qualify for this rate, resellers must either be included in the list of resellers that the New York State Department of Taxation and Finance publishes called "Publication 41, Treatment of Sales for Resale Under Sec. 186(e) of the Tax Law", or must possess a copy of its Certificate of Public Convenience and Necessity obtained from the New York State Public Service Commission.

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