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AT&T Communications of New York, Inc. P.S.C. No. 27 -- Telephone Local Exchange Services

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(N)

(N)

TAX SCHEDULE

2.12 Taxes and Surcharges (T)

2.12.1 New York Gross Receipts Surcharge*

<u>Period</u> <u>Surcharge</u>

1/1/2000 +

2.12.2 Municipal Surcharge for Local Utility Gross Receipts Tax Surcharge

For the cities of Yonkers, Rochester, and Buffalo, the municipal surcharge applied to recurring and non-recurring rates for all intrastate services except toll message usage, operators, charges for busy verification and interrupt service, WATS, check return and late payment charges shall be three per-cent.

For all other municipalities the municipal surcharge applied to recurring and non-recurring rates for all intrastate services except toll message usage, operators, charges for busy verification and interrupt service, WATS, check return and late payment charges shall be no more than one per-cent.

2.12.3 Metropolitan Commuter Transportation District Tax Surcharge*

MTA Tax Surcharges*

<u>Period</u>	Surcharge	
10/1/1998 +	.5986%	
2.12.4 New York State Universal Service Fund Surcharge		

See AT&T Communications of New York, Inc., P.S.C. No. 24 tariff for surcharge.

* These surcharges are not applicable to services provided for resale to telecommunications companies possessing Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or designated as eligible for a sale-for-resale exclusion from the New York State Department of Taxation and Finance.