

Frontier Communications of America, Inc.
P.S.C. No. 4
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Section 6
Leaf: 1
Revision: 0
Superseding Revision:

TAXES AND SURCHARGES

A. GROSS REVENUE TAX SURCHARGE

In addition to all recurring, non-recurring, minimum usage, or special charges, the subscriber shall pay each of the following surcharges designed to recover New York utility taxes imposed on Carrier:

1. State Gross Revenue Tax Surcharge

State Gross Revenue Tax Surcharge imposed on all charges for recurring, non-recurring, minimum usage, or special charges for services rendered in New York State.

<u>Period</u>	<u>Surcharge</u>
7/1/2000 – 6/30/2005	2.83%
7/1/2005 – 3/31/2013	2.60%
4/1/2013 -	3.03%

2. Municipal Gross Revenue Tax Surcharge

Municipal Gross Revenue Tax Surcharge imposed on all charges for recurring, non-recurring, minimum usage, or special charges for services rendered in:

Beacon	New Paltz
Cornwall	Newburgh
Kingston	Poughkeepsie
Monticello	Wappingers Falls
<u>Period</u>	<u>Surcharge</u>
7/1/2005 +	1.01%

B. METROPOLITAN TRANSPORTATION AUTHORITY SURCHARGE

Customers located in counties within the Metropolitan Commuter Transportation District are subject to a surcharge on all services rendered in New York State. The Surcharge is necessary to recover the Temporary Metropolitan Business Tax Surcharge enacted on December 23, 1982.

<u>Period</u>	<u>Surcharge</u>
7/1/2005 +	0.60%

The surcharges noted above shall be added to all charges for services (except for late payment charges and returned check charges), and together with all such charges, shall be subject to all sales, use, and excise taxes payable by subscriber.