

PSC NO: 41 TELEPHONE  
Frontier Communications of New York, Inc.  
Effective Date: July 17, 2015

Section 7 Leaf: 1  
Revision: 0  
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**SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES**

**A. SURCHARGE FOR STATE GROSS INCOME AND EARNINGS TAX**

**1. General**

Any changes to these rates will be filed on 15 days' notice to the Commission, and as directed by the Commission. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission. Customers will be notified of changes in tax surcharge rates on their first bill following the effective date of the rate change.

A surcharge, as detailed below, to recover the additional expense related to the State Gross Income and Earnings Taxes applies to recurring, nonrecurring and usage rates and charges for all services rendered in New York State except charges collected for Sent-paid coin telephone messages, check return charge and late payment charge.

**2. Rates and Charges**

**a. Gross Revenue Surcharge:**

<b><u>Period</u></b>	<b><u>Surcharge Percentage</u></b>
October 1, 1998 – December 31, 1999	4.23%
January 1, 2000 – June 30, 2000	3.40%
July 17, 2000 – March 31, 2013	3.00%
April 1, 2013 and Beyond	3.03%

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SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

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SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

D. VILLAGE OR MUNICIPAL SURCHARGE ON LOCAL UTILITY GROSS REVENUE TAXES

1. General

In certain cities and villages, a municipal surcharge to recover the additional expense related to the Local Utility Gross Revenue taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except return check and /or payment charges, late payment charges and rates for local coin calls. Foreign Exchange Service provided from a central office located in a city or village where a surcharge applies is subject the surcharge applicable in that location.

The surcharge shall be filed at least fifteen business days before the effective date. The effective date of the statement shall not be prior to the effective date of the surcharge and no sooner than the date when the tax enactment filed with the Secretary of State. The surcharge shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the statement. The surcharge shall not be canceled more than five business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate.

Introduction, cancellation or modification of a surcharge will be effective on the date of the customer's first bill rendered after the effective date of the settlement.

2. Rates and Charges:

<u>Locality</u>	<u>Surcharge Percentage</u>
Chester	1.0%
Goshen	1.0%
Harriman (town of Monroe)	1.0%
Harriman (town of Woodbury)	1.0%
Kiryas Joel	1.0%
Maybrook	1.0%
Monroe	1.0%
Montgomery	1.0%
South Blooming Grove	1.0%
Walden	1.0%
Washingtonville	1.0%