

PSC NY No. 8--COMMUNICATIONS

Verizon New York Inc.

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Network Interconnection Services

3. Surcharges and Other Taxes
3.1 General

The associated percentages for surcharges described herein are contained in Section 35.3.

3.1.1 Services Provided for Resale	
A.	Separate surcharges apply to telecommunications services dependent upon whether the tariffed service(s) involved is purchased for resale (by a reseller), or not.
1.	To qualify for the services provided for resale surcharge, resellers must either be included in the list of resellers that the New York State Department of Taxation and Finance publishes (i.e., 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 PSC.

3.1.2 Changes to Surcharge Rates	
A.	Any changes to these rates will be filed on 15 days' notice to the PSC, and as directed by the PSC.
B.	CLECs will be notified of such changes on the first bill following the rate change.
C.	Whenever the state (or municipalities) levies a new tax on the Telephone Company's gross revenues, repeals such a tax, or changes the rate of such tax, the PSC may approve new surcharge factors, and the Telephone Company will file revised surcharges as directed by the PSC.

3.1.3 Exemptions	
A.	CLECs exempt from specific taxes must present the Telephone Company with a valid certificate of exemption from the taxing authority, otherwise all taxes will be added to customer bills in addition to rates and charges contained in this tariff.

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- 3. **Surcharges and Other Taxes**
 - 3.2 **State Excise Tax/Gross Revenue Tax Recovery Surcharge**
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3.2.1	Description
A.	A surcharge to recover the state excise tax on telecommunications services and gross revenue tax, applies to all rates and charges for services in this tariff. The surcharge applies on a bill period basis.

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3.3 Metropolitan Commuter Transportation District Tax Surcharge

3.3.1	Description
A.	In the following counties, a surcharge to recover the additional expense related to the Temporary Metropolitan Transportation Authority Business Tax Surcharge (MTA Tax) applies to all rates and charges for services in this tariff.
1.	New York City Counties
a.	Bronx County
b.	Dutchess County
c.	Kings County
d.	Nassau County
e.	New York County
f.	Orange County
g.	Putnam County
h.	Queens County
i.	Richmond County
j.	Rockland County
k.	Suffolk County
l.	Westchester County

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3.4 Other Taxes

3.4.1	Description
A.	In the event other Federal, State or Local Taxes are charged to the Telephone Company associated with the provision of local services or other services described herein, the Telephone Company will pass them through to the CLEC.

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