

**Choice One Communications of New York Inc.**  
**d/b/a EarthLink Business**  
PSC No. 1 - Telephone  
Effective Date: September 8, 2012

Leaf: 386  
Revision: 0  
Superseding Revision:

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LOCAL EXCHANGE SERVICES

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A. Gross Revenue, Gross Income, and Gross Earnings Surcharges

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:

- (i) State Gross Revenue Tax Surcharge, imposed on all charges for recurring, non-recurring, minimum, usage, or special charges for intrastate service as follows:

<u>Period</u>	<u>Surcharge</u>
10/1/1998 - 12/31/1999	3.8870%
1/1/2000 - 6/30/2000	3.0919%
7/1/2000 & beyond	2.8273%

B. New York City Tax Surcharge, equal to 2.23%, imposed on all charges for services consumed within the City of New York.

- (i) MTA Tax Surcharge, imposed on all charges for all services consumed within the Metropolitan Commuter Transportation District, as follows:

<u>Period</u>	<u>Surcharge</u>
10/1/1998 & beyond	.6890%

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 pursuant to Section 2.6.1 of this tariff.

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Issued By: Vice President - Tax, Atlanta, Georgia 30309