

Choice One Communications of New York, Inc.
d/b/a EarthLink Business
PSC No. 4 - Telephone
Effective Date: September 10, 2012

Leaf 41
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Superseding Revision:

NETWORK INTERCONNECTION SERVICES TARIFF

SECTION 2 - SURCHARGES AND OTHER TAXES

2.1 General

2.1.1 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.

2.1.2 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. LECs 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.

2.1.3 Exemptions

LECs 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.