

CTC Communications Corp.
d/b/a EarthLink Business
PSC No. 4 - Telephone
Effective Date: September 24, 2012

Leaf 11
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COMPETITIVE TELECOMMUNICATIONS SERVICE TARIFF

SECTION 4 - OBLIGATIONS OF THE CO-CARRIER (CONT'D.)

- 4.5 The Co-Carrier is responsible for the payment of any sales, use, gross receipts, excise, access or other local, state and federal taxes, charges or surcharges (however designated) excluding taxes on the Company's net income, imposed on or based upon the provision, sale or use of Local Services. Any taxes imposed by a local jurisdiction (e.g., county and municipal taxes) will only be recovered from those Customers located in the affected jurisdictions.¹

4.5.1 Gross Revenue Surcharge and MTA Tax

The currently applicable State gross revenue surcharge rates and MTA tax rates are shown on a statement that is attached to this tariff. Any changes to the Gross Revenue Surcharge will be filed on 15 days notice to Customers and the Commission, 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 rates of such a tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges, as directed by the Commission.

4.5.2 Other Charges

If an entity other than the Company (e.g. another carrier or a supplier) imposes charges on the Company, in addition to its own internal costs, in connection with a service for which the Company's nonrecurring charge is specified, those charges will be passed on to the Customer. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively

¹ Pending the conclusion of any challenge to a jurisdiction's or other entity's right to impose a gross receipts or other tax or other charge, the Company may elect to impose and collect a surcharge covering such taxes or other charges, unless otherwise constrained by court order or direction, or it may elect not to impose and collect the surcharge. If it has collected a surcharge and the challenged tax or charge is found to have been