

AT&T Communications of New York, Inc.  
P.S.C. No. 27 -- Telephone  
Local Exchange Services  
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Section 2  
Leaf No. 50  
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## SECTION 2 - GENERAL REGULATIONS

### 2.12 NEW YORK GROSS RECEIPTS SURCHARGE\*

A New York Gross Receipts Surcharge to recover the additional expense related to the State Gross Income and Earnings Taxes applies to recurring and non-recurring and usage rates and charges for all local services except charges collected on coin station sent-paid messages, and check return charges. AT&T may elect to include surcharges on the Customer's bill.

- \* The applicable Gross Revenue Surcharge rates and MTA tax rates are shown on a statement (Statement Type: GRT) which is attached to this tariff. Any changes to these rates will be filed on 15 days' notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such a tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission.

#### 2.12.1 MUNICIPAL SURCHARGE FOR LOCAL UTILITY GROSS RECEIPTS TAX SURCHARGE

In certain cities and villages a municipal surcharge to recover the additional expense related to Local Utility Gross Receipts Taxes applies to recurring and non-recurring charges for all intrastate services except toll message usage, operators, charges for busy verification and interrupt service, WATS, check return and late payment charges.

The percentage rate of the surcharge in municipalities where such surcharges applies is shown on a schedule which is attached to this tariff. Any changes to these rates will be filed on 15 days notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such a tax, the Commission may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission.

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Issued by: Carol E. Paulsen, Director Regulatory, Dallas, Texas 75202