PSC NO: 5 INTEREXCHANGE Frontier Communications of America, Inc. Initial Effective Date: June 5, 2003

## SECTION IV - SPECIAL CHARGES, TAXES AND FEES continued

### 4.3 RETURNED CHECK CHARGE

Customers whose payment by check is returned for insufficient funds, or is otherwise not processed for payment, may be subject to a \$15.00 charge.

## 4.4 TAXES

#### 4.4.1 Sales, Use and Excise Tax

In addition to all recurring, nonrecurring, minimum, usage, surcharges or special charges, customer shall also be responsible for and shall pay all applicable federal, state and local sales, use and excise taxes.

Section: 4 Leaf: 2

Superseding Revision:

Revision: 0

# 4.4.2 Gross Revenue, Gross Income and Gross Earnings Surcharges

- A. In addition to all recurring, non-recurring, minimum, usage, surcharges or special charges, customer shall also pay each of the following surcharges designed to recover gross revenue, gross income and gross earnings taxes imposed on carrier:
  - The Surcharge For State Gross Income and Gross Earnings Taxes is a monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes and applies to all charges for recurring, non-recurring, minimum, usage or special charges for all intrastate service.
  - 2. New York City surcharge is imposed on all charges for recurring, non-recurring, minimum, usage or special charges for services consumed within the City of New York.
  - MTA surcharge is imposed on all charges for recurring, non-recurring, minimum, usage, or special charges for services consumed within the Metropolitan Commuter Transportation District.