

NGA 911, L.L.C.  
NYPSC Tariff No. 1 - Telephone  
Effective Date: June 17, 2019

Leaf No. 39  
Revision: 0  
Superceding Revision:

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TAXES AND SURCHARGES

A. Telephone Surcharges

In addition to the rates and charges applicable according to the rules and regulations of this Tariff, various surcharges apply to the customer's monthly bill statement. If there are surcharge rates applicable to a particular city, village, town or county tax district or other jurisdictional taxing entity, the rate will be listed on Statement which is at the end of this Tariff.

Municipal excise taxes are billed as separate line items and are not included in the rates quoted herein. Service shall not be subject to taxes for a given taxing jurisdiction if the Customer provides the Company with written verification, acceptable to the Company and to the relevant taxing jurisdiction, that the Customer has been granted a tax exemption. In certain cities and villages a municipal surcharge related to the Local Utility Gross Revenue Taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except returned check charges, late payment charges and rates for local coin calls. The percentage rate of the surcharge in each locality where such a surcharge applies is listed on Statement GRTS 1 which is at the end of this Tariff.

B. Surcharge for State Gross Income and Gross Earnings Taxes

A monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes applies to the recurring and nonrecurring rates and charges for all intrastate service except returned check charges, late payment charges and rates for local coin calls. The applicable Gross Revenue Surcharge rates are shown on Statement GRTS 1 which is at the end of this Tariff. Any changes to these rates will be filed on 15 days' notice to customers and the Commission, and 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 rate of such a tax, the Commission may approve new surcharge factors, and the Company will file a revised statement as directed or approved by the Commission.

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Issued By:

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