

FiberLinc, LLC  
P.S.C. Tariff No. 2 – Private Line  
Effective Date: June 29, 2021

Leaf: 15  
Revision: 0  
Superseding Revision:

## Section 2 – GENERAL RULES AND REGULATIONS (Cont'd)

### 2.11. Taxes

2.11.1 Sales, Use and Excise Taxes. In addition to all recurring, non-recurring, minimum, usage, surcharges, property service, or special charges, customer shall also be responsible for and shall pay all applicable federal, state and local sales, use and excise taxes.

### 2.11.2 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 to be imposed on all charges for recurring, non-recurring, minimum, usage or special charges designed to recover gross revenue, gross income and gross earnings taxes imposed on carrier:

i) State and MTA Surcharges:

The Applicable Gross Revenue Surcharge rates and MTA tax rates are shown on a statement which is attached to 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 tax, the Commission may approve new surcharge factors, and the company will file revised surcharges as the Commission directs.

ii) Municipal Surcharge in those jurisdictions imposing local gross revenue or gross earnings tax imposed on all charges for recurring, non-recurring, minimum and special charges, and upon all intra-municipality usage, at the following rate:

statutory tax rate

1 - statutory tax rate

b. The surcharges imposed shall be added to all charges for recurring, non-recurring, minimum, usage surcharges or special charges for services, and together with all such charges, shall be subject to all sales, use, and excise taxes imposed by Paragraph 2.11.1 above.

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Effective 04/06/2021 under authority of PSC by Order made 04/06/2021 in Order Number 21-00062  
Cancelled effective 02/09/2024.