

FairPoint Business Services LLC
d/b/a Consolidated Communications Services
PSC No. 1 - Telephone
Effective Date: September 17, 2018

Leaf 18
Revision: 0
Superseding Revision:

LOCAL EXCHANGE SERVICES

SECTION 2 - GENERAL RULES AND REGULATIONS (CONT'D.)

2.7 Telephone Surcharges (Cont'd.)

2.7.3 Village or Municipal Surcharge on Local Utility Gross Revenue Taxes (Cont'd.)

Introduction, cancellation, or modification of a surcharge will be effective on the date of the customer's first bill rendered after the effective date of the change.

2.7.4 Metropolitan Commuter Transportation District Tax Surcharge

In the counties listed below, a surcharge to recover the expense related to the Temporary Metropolitan Transportation Business Tax Surcharge (MTA Tax) is imposed in addition to all recurring, nonrecurring and usage charges for all intrastate services except charges collected for sent-paid coin telephone messages, check return and late payment charges. MTA Tax Surcharges (applicable only to New York City area accounts in Kings, Queens and New York Counties).

<u>Period</u>	<u>Surcharge</u>
10/1/1998+	0.6890%

Services provided by the Company to another company to be resold by the second telephone company, are not subject to municipal gross revenue surcharges or gross revenue taxes imposed by villages on utility services. To be exempt from the municipal surcharge or gross revenue tax, the reseller must possess a certificate of Public Convenience and Necessity from the New York State Public Service Commission.

To qualify for this rate, resellers must either be included in the list of resellers that the New York State Department of Taxation and Finance publishes called "publication 41, Treatment of Sales for Resale under Sec. 186(e) of the Tax Law," or must possess and provide to the underlying carrier a copy of its Certificate of Public Convenience and Necessity obtained from the New York State Public Service Commission.

2.7.5 New York City E-911 Telecommunications Surcharge

Pursuant to Local Law 16 of 2002, the City of New York imposed a monthly 911 surcharge of \$1.00 per telephone access line. This surcharge shall be used to pay the costs associated with the design, construction, operation, maintenance and administration of public safety communications networks serving the City of New York.