

Matrix Telecom, LLC  
dba VarTec Telecom  
P.S.C. No. 1 – Telephone  
Effective: November 5, 2018

Leaf: 49  
Revision: 0  
Superseding Revision:

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## LOCAL EXCHANGE SERVICES

### SECTION 2 - RULES AND REGULATIONS (Cont'd.)

#### 2.20 Taxes and Fees Chargeable to Customers (Continued)

##### 2.20.3 Gross Receipts Tax

When utility or telecommunications assessments, franchise fees, or privilege, license, occupational, excise, or other similar taxes or fees, based on interstate or intrastate receipts are imposed by certain taxing jurisdictions upon the Carrier or upon local exchange companies and passed on to the Carrier through or with interstate or intrastate access charges, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated bases. The amount of charge that is prorated to each Customer's bill is determined by the interstate or intrastate telecommunications services provided to and billed to an end user/customer service location in such a taxing jurisdiction with the aggregate of such charges equal to the amount of the tax or fee imposed upon or passed on to the Carrier.

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Issued By:

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Cancelled by supplement No. 1 effective 10/20/2022