

CenturyLink Communications, LLC  
PSC NO. 3 - TELEPHONE  
Grandfathered Local Exchange Service  
Effective Date: July 23, 2015

Section 2  
Leaf 16  
Revision: 0  
Superseding Revision:

## SECTION 2 – REGULATIONS

### 2.5 PAYMENT ARRANGEMENTS

The following provisions shall apply to all service, except, with respect to residential service, to the extent, if any, inconsistent with Part 633 of the Commission regulations, which shall in any event apply to residential service.

#### 2.5.1 PAYMENT FOR SERVICE

The customer is responsible for payment of all charges for services furnished by the Company to the customer or its Joint or Authorized Users. Objections must be received by the Company within 60 days after statement of account is rendered, or the charges shall be deemed correct and binding upon the customer. A bill will not be deemed correct and binding upon the customer if the Company has records on the basis of which an objection may be considered, or if the customer has in his or her possession such Company records. If an entity other than the Company imposes charges on the Company, in addition to its own internal costs, in connection with a service for which a Company Nonrecurring Charge is specific, those charges may be passed on to the customer.

##### A. Taxes<sup>[1]</sup>

The customer is responsible for the payment of any sales, use, gross receipts, excise, access or other local, state and federal taxes, charges or surcharges (however designated) excluding taxes on the Company's net income, imposed on or based upon the provision, sale or use of Local Services. Any taxes imposed by a local jurisdiction (e.g., county and municipal taxes) will only be recovered from those customers located in the affected jurisdictions.

- [1] Pending the conclusion of any challenge to a jurisdiction's or other entity's right to impose a gross receipts or other tax or other charge, the Company may elect to impose and collect a surcharge covering such taxes or other charges, unless otherwise constrained by court order or direction, or it may elect not to impose and collect the surcharge. If it has collected a surcharge and the challenged tax or charge is found to have been invalid and unenforceable, the Company, credit or refund such amounts to affected customers (less its reasonable administrative costs), if the funds collected were retained by the Company or if they were delivered over to the taxing jurisdiction or charging entity and returned to the Company.

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