

Level 3 Telecom of New York, LP
 NY PSC No. 3 - Telephone
 Initial Effective Date: September 11, 2016

Leaf 20
 Revision 0
 Superseding Revision

INTEREXCHANGE SERVICES

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

2.14 Taxes, Surcharges and Fees

The Company reserves the right to bill any and all applicable taxes, surcharges and fees including, but not limited to: Federal Excise Tax; State Sales Tax, Municipal Taxes; Gross Receipts Taxes; and any taxes, surcharges, fees, charges or other payments, contractual or otherwise, for the use of public streets or rights of way, whether designated as franchise fees or otherwise. As permitted by law, the Company will recover from its Customers any such charges assessed directly against the Company. Such taxes or fees will be itemized separately on the Customer's invoice or billing detail.

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 as outlined below:

2.14.1 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 below. 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 surcharge as directed or approved by the Commission and will apply the charge if applicable.

The State Gross Revenue Tax Surcharge rate to be charged is as follows:

<u>Period</u>	<u>Services Provided for</u>	<u>IntraLATA Toll</u>	<u>All Other</u>
	<u>Resale*</u>	<u>and RCP Service</u>	<u>Services</u>
10/1/1998	.7557%	3.8870%	4.1149%
1/1/2000	.7557%	3.0919%	3.3198%
7/1/2000+	.3764%	2.8273%	2.9405%

* Issued in compliance with the New York Public Service Commission's Order in Case 98-M-0489, adopted August 26, 1998.

By: General Counsel, Regulatory Policy
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Cancelled by supplemental no. 1 effective 06/01/2023

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