

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

Leaf 21
 Revision 0
 Superseding Revision

INTEREXCHANGE SERVICES

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

2.14 Taxes, Surcharges and Fees, (Cont'd.)

2.14.2 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>Services Provided for Resale*</u>	<u>IntraLATA Toll and RCP Service</u>	<u>All Other Services</u>
10/1/1998+	.1277%	.6890%	.73%

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

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Cancelled by supplement no. 1 effective 06/01/2023

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