

MCImetro Access Transmission Services Corp.
d/b/a Verizon Access Transmission Services

New York Tariff No. 1
Original Page No. 37

ACCESS SERVICES

2. REGULATIONS (Cont.)

2.5 Payment Arrangements (Cont.)

2.5.1 Payment for Service (Cont.)

2.5.1.1 Taxes¹

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 Access Services. All such taxes shall be separately designated on the Company's invoices. The Company will charge for the New York gross receipts tax on the Company's invoice for Local Access 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 jurisdiction. If an entity other than the Company (e.g. another carrier or a supplier) imposes charges on the Company, in addition to its own internal costs, in connection with a service for which the Company's nonrecurring charge is specified, those charges will be passed on to the Customer. It shall be the responsibility of the Customer to pay any such taxes that subsequently become applicable retroactively.

2.5.2 Billing and Collection of Charges

Unless otherwise specified herein, bills are due and payable upon receipt.

The Company shall bill on a current basis all charges incurred by, and credits due to, the Customer under this tariff attributable to services established, provided, or discontinued during the preceding billing period.

2.5.2.1 Non-Recurring Charges are due and payable within 30 days after the invoice date. The Company shall present invoices for Non-Recurring Charges monthly to the Customer.

¹ Pending the conclusion of any challenge to a jurisdiction's right to impose a gross receipts tax the Company may elect to impose and collect a surcharge covering such taxes, 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 is found to have been invalid and unenforceable, the Company, in its sole discretion, will either reduce service rates for a fixed period of time in the future in order to flow - through to Customers an amount equivalent to the funds collected or it will 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 and later returned to the Company, or negotiate an arrangement with the taxing jurisdiction that benefits Customers in the jurisdiction in the future.