

AT&T Communications of New York, Inc.
P.S.C. No. 23 -- Telephone
Message Telecommunications Service
Effective Date: January 1, 2014

Section 2
Leaf No. 45
Revision: 1
Superseding Revision: 0

SECTION 2-GENERAL REGULATIONS

2.14 TAXES AND SURCHARGES (T)

2.14.1 New York Gross Receipts Surcharge * (T)

A New York Gross Receipts Surcharge to recover the additional expense related to the State Gross Income and Earnings Taxes applies to recurring and non-recurring and usage rates and charges for all intrastate services except charges collected on coin station sent-paid messages, and check return charges.

2.14.2 Metropolitan Commuter Transportation District Tax Surcharge* (T)

A. As described in B. following, a surcharge to recover the additional expense related to the Temporary Metropolitan Transportation Business Tax Surcharge (MTA Tax) applies to recurring and non-recurring and usage rates and charges for all intrastate services except charges collected on coin station sent-paid messages and check return charges.

B. The surcharge is applicable to services furnished from the following counties:

New York City Counties	Dutchess County
Bronx County	Nassau County
Kings County	Orange County
New York County	Putnam County
Queens County	Rockland County
Staten Island County	Suffolk County
	Westchester County

2.14.3 New York State Universal Service Fund Surcharge (N)

The New York Public Service Commission (NYPSC) issued its Order in Case 09-M0527 allowing the New York State Universal Service Fund assessments to be flowed through to the end user. The New York State Universal Service Fund Surcharge, as listed in AT&T Communications of New York, Inc., P.S.C. No. 24 tariff, is applied to the Residential customer's total monthly net intrastate charges for telecommunications services. If the Company has collected its annually assessed amount prior to the end of the calendar year, as determined by the Fund Administrator, it will suspend collection of these surcharges for the remainder of that year, subject to any subsequent adjustment necessitated by NYPSC Order. (N)

2.15 RESERVED FOR FUTURE USE (T)

* The applicable Gross Revenue Surcharge rates and MTA tax rates are shown on a schedule which is attached to this tariff. Any changes to these rates will be filed on 15 days' notice to the Commission, or as directed by the Commission. Customers will be notified of any changes by bill insert or separate mailing no later than the first billing period following the date of the change. Whenever the state levies a new tax on the Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the company will file revised surcharges as directed by the Commission.

Issued by: Carol E. Paulsen, Director Regulatory, Dallas, Texas 75202