

## **SECTION 2 - RULES AND REGULATIONS**

### **2.5 Taxes**

All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

The applicable Gross Revenue Surcharge rates and Metropolitan Transportation Business Tax Surcharge (MTA) tax rates are set forth in an Appendix attached to this tariff. Any changes to those rates will be filed on 15 days notice to the NYPSC, 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 NYPSC may approve new surcharge factors, and the Company will file revised surcharges as directed by the Commission.

### **2.6 Terminal Equipment**

The Company's facilities and service may be used with or terminated in Subscriber-provided terminal equipment or Subscriber-provided communications systems, such as a PBX or Pay Telephone. Such terminal equipment shall be furnished and maintained at the expense of the Subscriber, except as otherwise provided. The Subscriber is responsible for all costs at his or her premises, including personnel, wiring, electrical power, and the like, incurred in the use of the Company's service. When such terminal equipment is used, the equipment shall comply with the generally accepted minimum protective criteria standards of the telecommunications industry as endorsed by the Federal Communications Commission.

### **2.7 Installation and Termination**

Service is installed upon mutual agreement between the Subscriber and the Company. The agreement will determine terms and conditions of installation, termination of service, any applicable sales commission structure, and sales commission payment schedule. The service agreement does not alter rates specified in this tariff.

When Customers are members of the transient public, they do not contract directly with the Company for provision of service. Subscribers contract for service on behalf of themselves and/or their transient patrons. Service provided to Customers (patrons of the contracting party) is governed by the terms of this tariff schedule and the lawful terms of the billing agency. No contractual agreements are required of the Customer.