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INTEREXCHANGE SERVICE TARIFF

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**SECTION 2**  
**RULES AND REGULATIONS**

**2.12 Taxes and Assessments (continued)**

- 2.12.4** In order to be granted exemption status, a Customer claiming exempt status must provide the Company with copies of all relevant exemption certificates and documents required by the Company. New Customers are required to provide the requested documentation at the time Service is ordered. Failure to provide the required documentation at the time Service is ordered will result in all assessments, duties, fees, surcharges, taxes, or similar liabilities (as described in Section 2.5.10 of this Tariff) being levied by the Company on the Customer's Service. The Customer will be responsible for the payment of all such charges.
- 2.12.5** Failure to provide the required documentation at the time Service is ordered will also result in all taxes as noted herein being levied by the Company on the Customer's Service, and the Customer will be responsible for the payment of all such charges. At the Company's option, the Company may accord the Customer tax exempt status upon receipt of the required documentation after Service is ordered. However, the Customer will be billed for all applicable taxes and responsible for the payment of same until such time as the Company has ceased billing the applicable taxes. The Customer will also be billed for all applicable assessments, duties, fees, surcharges, or similar liabilities as described in Section 2.5.10 of this Tariff. The Company is not liable for refunding the amount of the taxes paid the Customer. The Customer is responsible for seeking refunds for such taxes from the appropriate taxing authority. Failure to pay the appropriate taxes prior to tax exempt status being accorded by the Company will result in termination of Service. In the event that taxes are erroneously paid, the Company is not liable for refunding any such payments to the Customer. The Customer is responsible for seeking refunds for such taxes from the appropriate taxing authority. Failure to pay the appropriate taxes prior to tax exempt status being accorded by the Company will result in termination of Service.
- 2.12.6** Failure to pay the appropriate assessments, duties, fees, surcharges, taxes, or similar liabilities prior to exempt status being accorded by the Company will result in termination of Service.