

Taconic TelCom Corp.  
d/b/a FairPoint Long Distance  
PSC No. 1 - Telephone  
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INTRASTATE COMMUNICATIONS SERVICES TARIFF

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SECTION 3 - RATES & CHARGES, (CONT'D.)

3.8 Gross Revenue; Gross Income, and Gross Earnings Surcharges

3.8.1 In addition to all recurring, non-recurring, minimum, usage surcharges or special charges, the Customer shall also pay each of the following surcharges designed to recover gross revenue, gross income and gross earnings taxes imposed on the Carrier:

- i. The Surcharge For State Gross Income and Gross Earnings Taxes is a monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes and applies to all charges for recurring, non-recurring, minimum, usage or special charges for all intrastate service.
- ii. New York City surcharge is imposed on all charges for recurring, non-recurring, minimum, usage or special charges for services consumed within the City of New York.
- iii. MTA surcharge is imposed on all charges for recurring, non-recurring, minimum, usage or special charges for services consumed within the Metropolitan Commuter Transportation District.

3.8.2 The surcharges imposed under 3.8.1 above shall be added to all charges for recurring, non-recurring, minimum, usage surcharge or special charges for services, and together with all such charges, shall be subject to all sales, use, and excise taxes imposed by Section 3.7 above.

3.8.3 The applicable rates for the Surcharges listed in (a) above are shown on Attachment 1, page 7 which is at the end of this section. Any changes to these rates will be filed on 15 days' notice to Customers and the Commission and as directed by the Commission. Whenever the state levies a new tax on the company's gross revenues, the Commission may approve new surcharge factors, and the company will file a revised surcharge as directed by the Commission.

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