

PSC NO: 4 TELEPHONE  
Citizens Telecommunications Company of New York, Inc.  
d/b/a Frontier Communications of New York  
Initial Effective Date: December 6, 2014

Section: 7    Leaf: 7  
Revision: 0  
Superseding Revision:

## SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

### C.    TEMPORARY METROPOLITAN TRANSPORTATION BUSINESS TAX SURCHARGE (MTA) (cont'd)

#### 3.    General – Red Hook Service Area

Any changes to these rates will be filed on 15 days' notice to the Commission, and as directed by the Commission. 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. Customers will be notified of changes in tax surcharge rates on their first bill following the effective date of the rate change.

Customers located in Dutchess County are subject to a surcharge on all services rendered in New York State. The surcharge is necessary to recover the Temporary Metropolitan Business Tax Surcharge, enacted on December 23, 1982. The surcharge indicated below shall extend from the effective date of this tariff until further notice of state legislation.

Customers located in the following communities within Dutchess County are subject to the applicable surcharge below.

Town of Clinton	Village of Red Hook
Town of Hyde Park	Village of Rhinebeck
Town of Milan	Village of Tivoli
Town of Red Hook	Town of Rhinebeck

#### 4.    Rates and Charges – Red Hook Service Area

	<u>Surcharge Ratio</u>
<u>Services Provided For Resale*</u>	
October 1, 1998 +	.1277%
<u>All Other Services</u>	
October 1, 1998+	.73%

\*To qualify for this rate, resellers must possess a Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or must be designated as eligible for sale-for-resale exclusion from the New York State Department of Taxation and Finance

Vice President Regulatory, 180 South Clinton Avenue, Rochester, NY 14646