

Clear Rate Communications, Inc.
Effective Date: June 6, 2014

PSC NY No. 1 - Communications
Section: 4
Leaf: 3

4.2 TELEPHONE SURCHARGES

4.2.1 General

In addition to the rates and charges applicable according to the rules and regulations of this Tariff, various surcharges may apply to the customer's monthly bill statement. The Customer is responsible for payment of any and all such fees, charges and taxes, however designated, (including without limitation sales, use, gross receipts, excise, access or other taxes but excluding taxes on the Company's net income) imposed by any local, state, or federal government on or based upon the provision, sale or use of Network Services. Fees, charges, and taxes imposed by a city, county, or other political subdivision will be collected only from those customers receiving service within the boundaries of that subdivision, or as deemed taxable by the political subdivision.

4.2.2 New York State Gross Revenue Tax Surcharge

- A. Description: This surcharge recovers telephone company expenses associated with mandated New York State Transportation and Transmission Corporation Franchise Taxes (Section 184 Tax) and Excise Taxes on Telecommunications Services (Section 186E Tax). This surcharge is generally applied to all services except the E911 surcharge.
- B. Rate or Range of Rates: The Commission has previously established maximum rates for this surcharge, which vary according to the type of service provided and whether or not the carrier is principally engaged in local telephone business. For telephone corporations, including resellers, principally engaged in local telephone business, the maximum rates are as follows:
- | | |
|-------------------------------------|---------|
| Services provided for resale | 0.3764% |
| IntraLata toll and regional calling | 2.8273% |
| All other services | 2.9405% |
- C. What it is applied to: This surcharge is generally applied to all services except the E911 surcharge.

4.2.3 Municipal Surcharge

- A. Description: This surcharge recovers telephone company expenses associated with municipal revenue taxes, which apply to calls originating and terminating within the village or municipality.
- B. Rate or Range of Rates: Not to exceed 1% except in Buffalo, Rochester and Yonkers, where the rate may not exceed 3%. Statements attached to tariff schedules indicate the surcharge percentage for each village or municipality.