McLeodUSA Telecommunications Services, LLC

Type: Statement GRT Statement 1 Leaf: 1 Revision: 0 Superseding revision:

P.S.C. NO. 1 TELEPHONE Effective Date: 11/18/2017

TAX SURCHARGES

A. <u>Gross Revenue, Gross Income, and Gross Earnings Surcharges</u>

In addition to all recurring, non-recurring, minimum usage, or special charges, the subscriber shall pay each of the following surcharges designed to recover New York utility taxes imposed on Carrier:

(i) <u>State Gross Revenue Tax Surcharge</u>, imposed on all charges for recurring, non-recurring, minimum, usage, or special charges for intrastate service as follows:

Period

Surcharge

1/1/2000 + 2.5641%

- (ii) <u>New York City Tax Surcharge</u>, equal to 2.23%, imposed on all charges for services consumed within the City of New York.
- (iii) <u>MTA Tax Surcharge</u>, imposed on all charges for all services consumed within the Metropolitan Commuter Transportation District, as follows:

Period

Surcharge

.5986%

10/1/1998 +

The surcharges noted above shall be added to all charges for services (except for late payment charges and returned check charges), and together with all such charges, shall be subject to all sales, use, and excise taxes payable by subscriber pursuant to Section 4.9.3 of this tariff.