

Frontier Communications of Rochester, Inc.
P.S.C. No. 2 – Telephone
Effective Date: 12/30/2020

Section 7
Leaf: 1
Revision: 0
Superseding Revision:

TAXES AND SURCHARGES

A. STATE AND LOCAL REVENUE TAXES

1. State Revenue Taxes

Rates and charges that apply to the provision of telephone service are subject to New York State revenue taxes. The applicable Gross Revenue Surcharge rates are shown in B. following. Any changes to these rates will be filed on 15 days' notice to the Commission, or 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.

2. Local Utility Gross Revenue Taxes

Rates and charges that apply to the provision of telephone service may be subject to gross revenue taxes imposed by certain municipalities.

The surcharge percentage applies to monthly local rates and charges. Surcharge percentages are adjusted on short notice to reflect changes in taxes.

Surcharges as identified in this section.

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B. GROSS REVENUE TAX SURCHARGE

1. The Gross Revenue Tax Surcharge rates are as follows:

Gross Revenue Tax Surcharge

IntraLATA Toll Service

October 1, 1998 - December 31, 1998	3.9000%
January 1, 2000 - June 30, 2000	3.1000%
July 1, 2000 – March 31, 2013	2.8000%
April 1, 2013 and Beyond	2.9600%

Resale Service *

October 1, 1998 - December 31, 1998	0.8000%
January 1, 2000 - June 30, 2000	0.8000%
July 1, 2000+	0.4000%

All Other Services

October 1, 1998 - December 31, 1998	4.1000%
January 1, 2000 - June 30, 2000	3.3000%
July 1, 2000 – March 31, 2013	2.9000%
April 1, 2013 and Beyond	3.03%

- * To qualify for this rate, resellers must either be included in the list of resellers that New York State Department of Taxation and Finance publishes called "Publication 41, Treatment of Sales for Resale under Sec. 186 (e) of the Tax Law" or must possess and provide to underlying carrier a copy of its Certificate of Public Convenience and Necessity obtained from the New York State Public Service Commission.

Issued in compliance with New York Public Service Commission's Order in Case 95-M-0752, adopted December 13, 1995.

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B. GROSS REVENUE TAX SURCHARGE (Cont'd)

2. The Local Utility Gross Revenue Taxes are as follows:

<u>Locality</u>	<u>Tax District *</u> <u>Code</u>	<u>Surcharge</u> <u>Percentage</u>
Cities		
Canandaigua	70	1.01%
Rochester	59	3.0928%
Villages		
Avon	13	1.01%
Brockport	62	1.01%
Caledonia	15	1.01%
Dansville	28	1.01%
East Rochester	55	1.01%
Fairport	53	1.01%
Geneseo	18	1.01%
Honeoye Falls	45	1.01%
Leicester	21	1.01%
LeRoy	08	1.01%
Mt. Morris	25	1.01%
Nunda	30	1.01%
Perry	A1	1.01%
Pittsford	56	1.01%
Scottsville	66	1.01%
Silver Springs	95	1.01%
Warsaw	A5	1.01%
Webster	64	1.01%

* The tax district code shown is the Telephone Company code for the tax district.

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C. NON-ADJACENT EXTENDED AREA SERVICE

1. General

A monthly surcharge will apply to those exchanges which are provided with non-adjacent, flat-rate Extended Area Service (EAS).

2. Rates and Charges

Monthly Surcharge

Work@Home Service *	\$1.25
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3. Exchanges in which non-adjacent, flat-rate EAS is provided are as follows: Avon, Bergen, Brockport, Caledonia, Canandaigua, Churchville, East Rochester-Pittsford, Fairport, Geneseo, Hamlin, Hemlock, Henrietta, Honeoye Falls-Lima, Livonia, Rochester, Rush, Scottsville, Victor, Webster and West Webster.

* This service is grandfathered as of November 8, 1996.