

Frontier Telephone of Rochester, Inc.
PSC. No. 6 – Telephone
Effective Date: 11/16/2020

Section 9
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 located in B.1. 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 Telephone Company's gross revenues, repeals such a tax, or changes the rate of such tax, the Commission may approve new surcharge factors, and the Telephone 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:

<u>Period</u>	<u>Gross Revenue Tax Surcharge</u>
<u>IntraLATA Toll Service</u>	
January 1, 1996 - December 31, 1996	4.26%
January 1, 1997 - September 30, 1998	4.15%
October 1, 1998 - December 31, 1999	3.93%
January 1, 2000 - June 30, 2000	3.12%
July 1, 2000 – March 31, 2013	2.84%
April 1, 2013 and Beyond	2.96%
<u>Services for Resale *</u>	
January 1, 1996 - December 31, 1996	0.775%
January 1, 1997 - June 30, 2000	0.756%
July 1, 2000 +	0.378%
<u>All Other Services</u>	
January 1, 1996 - December 31, 1996	4.72%
January 1, 1997 - September 30, 1998	4.60%
October 1, 1998 - December 31, 1999	4.20%
January 1, 2000 - June 30, 2000	3.38%
July 1, 2000 – March 31, 2013	2.98%
April 1, 2013 and Beyond	3.03%

These surcharges are applicable to services provided for resale to telecommunications companies possessing Certificate of Public Convenience and Necessity from the New York State Public Service Commission or designated as eligible for a sale-for-resale exclusion from the New York State Department of Taxation and Finance.

Issued in compliance with New York Public Service Commission's order in Case 98-M-0489.

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B. GROSS REVENUE TAX SURCHARGE (Cont'd)

2. Surcharge Percentage for Local Gross Revenue Taxes

In addition to the rates and charges shown in this Tariff and the Retail Catalog, the following surcharge percentages apply in the cities and villages shown below:

<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%
Livonia	25	1.01%
Mt. Morris	27	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. NEW YORK STATE UNIVERSAL SERVICE FUND SURCHARGE

On August 17, 2012, the New York Public Service Commission (NYPSC) issued its Order in Case 09-M-0527 allowing the New York State Universal Service Fund assessments to be flowed through to the end user. The New York State Universal Service Fund Surcharge is charged monthly on a per access line or per trunk basis to all residence and business customers, in addition to other monthly rates and charges set forth in applicable Tariffs and/or Retail Catalog. If the Company has collected its annually assessed amount prior to the end of the calendar year, as determined by the Fund Administrator, it will suspend collection of these surcharges for the remainder of that year, subject to any subsequent adjustment necessitated by NYPSC Order.

Rate: New York State Universal Service Fund Surcharge applied to each access line and trunk line on a monthly basis.

Per Line or Trunk \$0.09

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D. 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

Residence Service

\$1.25

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.