

PSC NO: 18 TELEPHONE
Frontier Communications of Seneca Gorham, Inc.
Effective Date: April 12, 2015

Section 7 Leaf: 1
Revision: 0
Superseding Revision:

SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

A. SURCHARGE FOR STATE GROSS INCOME AND EARNINGS TAX

1. General

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.

A surcharge, as detailed below, to recover the additional expense related to the State Gross Income and Earnings Taxes applies to recurring, nonrecurring and usage rates and charges for all services rendered in New York State except charges collected for Sent-paid coin telephone messages, check return charge and late payment charge.

2. Rates and Charges

a. **Gross Revenue Surcharge:**

<u>Period</u>	<u>Surcharge Percentage</u>
October 1, 1998 – December 31, 1999	4.21%
January 1, 2000 – June 30, 2000	3.39%
July 1, 2000 – March 31, 2013	2.99%
April 1, 2013 and Beyond	3.03%

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B. NEW YORK STATE UNIVERSAL SERVICE FUND SURCHARGE

1. General

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. 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.

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

\$0.07 per Line or Trunk (l)