

PSC NO: 3 TELEPHONE  
Citizens Telecommunications Company of New York, Inc.  
d/b/a Frontier Communications of New York  
Initial Effective Date: October 15, 2014

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**SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES**

**A.     MUNICIPAL SURCHARGE FOR LOCAL UTILITY GROSS REVENUE TAXES**

**1.     General**

In certain cities and villages a municipal surcharge to recover the additional expense related to Local Utility Gross Revenue Taxes applies to recurring and non-recurring rates and charges for all services rendered in New York State except toll message usage (including radio link charges for mobile service), charges for numbers requested from Directory Assistance operators, and WATS. Foreign exchange service provided from a central office of this Company located in a city or village where a surcharge applies is subject to the surcharge applicable in the serving central office.

The percentage rate of the surcharge in each locality where such surcharge applies is contained in statements filed with the Public Service Commission.

Every such statement shall be filed not less than fifteen business days before the date on which it is proposed to be effective, and no sooner than the date of the tax enactment to which the statement responds; shall become effective no sooner than the date when the tax enactment is filed with the Secretary of State; shall be applicable to bills subject to the tax enactment that are rendered on or after the effective date of the statement; and shall be canceled not more than five business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate.

Introduction, cancellation or modification of a surcharge will be effective on the date of the customer's first bill rendered after the effective date of the statement.

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## SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

### A. MUNICIPAL SURCHARGE FOR LOCAL UTILITY GROSS REVENUE TAXES (cont'd)

#### 2. Rates and Charges

##### a. Upstate Service Area

The following surcharge percentages apply in the cities and villages shown below:

<b>LOCALITY</b>	<b>TAX DISTRICT* CODE</b>	<b>SURCHARGE %</b>
<u>Cities</u>		
Gloversville	NYTGL	1.01
Johnstown	NYTJO	1.01
Middletown	NYTMD	1.01
Port Jervis	NYTPR	1.01
<u>Villages</u>		
Adams	NYTAD	1.01
Altmar	NYTAT	1.01
Bloomington	NYTBL	1.01
Canajoharie	NYTCA	1.01
Corinth	NYTCR	1.01
Fort Plain	NYTFO	1.01
Lacona	NYTLA	1.00
Lowville	NYTU2	1.01
Mayfield	NYTMA	1.01
Otisville	NYTOT	1.01
Pulaski	NYTPU	1.01
St. Johnsville	NYTST	1.01
Sandy Creek	NYTSN	1.01
Speculator	NYTSP	1.01
Unionville	NYTUI	1.01
Wurtsboro	NYTWU	1.01

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

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## SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

### A. MUNICIPAL SURCHARGE FOR LOCAL UTILITY GROSS REVENUE TAXES (cont'd)

#### 2. Rates and Charges (cont'd)

##### b. Chenango & Unadilla Service Area

The following surcharge percentages apply in the cities and villages shown below:

LOCALITY	TAX DISTRICT* CODE	SURCHARGE %
<u>Cities</u>		
Norwich	NYTNR	1.01
<u>Villages</u>		
Clayville	NYTCL	1.01
DeRuyter	NYTDE	1.01
Franklin	NYTFR	1.01
Morrisville	NYTMR	1.01
Newark Valley	NYTNE	1.01
Sidney	NYTSI	1.01

##### c. Iroquois Service Area

The following surcharge percentages apply in the cities and villages shown below:

LOCALITY	TAX DISTRICT* CODE	SURCHARGE %
<u>Cities</u>		
<u>Villages</u>		
Alfred	NYTAL	1.01
Almond	NYTAM	1.01
Dryden(Sanborn)	NYTDR	1.01
Hammondsport	NYTHA	1.01
Meridian	NYTME	1.01

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**SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES**

A.      MUNICIPAL SURCHARGE FOR LOCAL UTILITY GROSS REVENUE TAXES (cont'd)

2.      Rates and Charges (cont'd)

d.      Western Counties Service Area

The following surcharge percentages apply in the cities and villages shown below:

LOCALITY	TAX DISTRICT* CODE	SURCHARGE %
<u>Cities</u>		
<u>Villages</u>		
Corfu	NYTCO	1.01
Dundee	NYTDU	1.01
VanEtten	NYTVA	1.01

e.      Delaware Service Area

The following surcharge percentages apply in the cities and villages shown below:

LOCALITY	TAX DISTRICT* CODE	SURCHARGE %
<u>Cities</u>		
<u>Villages</u>		
Walton	NYTWA	1.01

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## SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

### B.     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. <u>Services Provided For Resale</u> *:	<b>Gross Revenue</b>
Period	<b><u>Tax Surcharge</u></b>
April 1, 2013 and Beyond	.378%
b. <u>All Other Services</u>	
Period	
April 1, 2013 and Beyond	3.03%

- To qualify for this rate, resellers must possess a Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or must be designated as eligible for sale-for-resale exclusion from the New York State Department of Taxation and Finance

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## SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

### C.      TEMPORARY METROPOLITAN TRANSPORTATION BUSINESS TAX SURCHARGE (MTA)

#### 1.      General – Upstate Service Area

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.

Customers located in Orange County are subject to a surcharge on all services rendered in New York State. The surcharge is necessary to recover the Temporary Metropolitan Transportation Business Tax Surcharge, enacted on December 23, 1982. The surcharge indicated below shall extend from the effective date of this tariff until further notice of state legislation.

Customers located in the following communities within Orange County are subject to the applicable surcharge below.

Town of Warwick	Town of Unionville	
	Town of Goshen	Town of Minisink
	Town of Middletown	Town of Greenville
	Town of Walkill	Town of Crawford
	Town of Wawayanda	Town of Hamptonburg
	City of Port Jervis	Town of Montgomery
	Town of Deer Park	Town of Mt. Hope

#### 2.      Rates and Charges – Upstate Service Area

	<u>Surcharge Ratio</u>
<u>Services Provided For Resale*</u>	
October 1, 1998 +	.1277%
<u>All Other Services</u>	
October 1, 1998+	.73%

\*To qualify for this rate, resellers must possess a Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or must be designated as eligible for sale-for-resale exclusion from the New York State Department of Taxation and Finance

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## SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

### C.    TEMPORARY METROPOLITAN TRANSPORTATION BUSINESS TAX SURCHARGE (MTA) (cont'd)

#### 3.    General – Red Hook Service Area

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.

Customers located in Dutchess County are subject to a surcharge on all services rendered in New York State. The surcharge is necessary to recover the Temporary Metropolitan Business Tax Surcharge, enacted on December 23, 1982. The surcharge indicated below shall extend from the effective date of this tariff until further notice of state legislation.

Customers located in the following communities within Dutchess County are subject to the applicable surcharge below.

Town of Clinton	Village of Red Hook
Town of Hyde Park	Village of Rhinebeck
Town of Milan	Village of Tivoli
Town of Red Hook	Town of Rhinebeck

#### 4.    Rates and Charges – Red Hook Service Area

	<u><b>Surcharge Ratio</b></u>
<u>Services Provided For Resale*</u>	
October 1, 1998 +	.1277%
<u>All Other Services</u>	
October 1, 1998+	.73%

- To qualify for this rate, resellers must possess a Certificate of Public Convenience and Necessity from the New York State Public Service Commission, or must be designated as eligible for sale-for-resale exclusion from the New York State Department of Taxation and Finance

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SECTION 7 – LOCAL EXCHANGE SERVICE TAXES AND SURCHARGES

D.      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.

\$0.05    Per Line or Trunk