# SECTION 4 - SPECIAL CHARGES, TAXES AND FEES

# 4.1 SPECIAL CHARGES

When regular maintenance is done outside normal business hours at the request of the customer, and these circumstances are not the responsibility of the Company, special charges may apply. Circumstances such as, but not limited to weekends, holidays, an additional installation, and testing service beyond the normal procedure may fall into such special charges.

# 4.2 DIALER CHARGES

A subscriber may be subject to a monthly recurring charge for dialers depending on their locality in relation to their serving tandem office.

	Minimum	Maximum
Monthly charge (per dialer)	\$0.00	\$30.00
<b>v</b>		

4.2.1 Additional Authorization Codes:

	Minimum	Maximum
Installation charge	\$0.00	\$25.00
(per code)		

4.2.2 Toll Restriction

Company will, at the customer's request, restrict the ability to complete toll calls during specific times as designated by the customer.

	Minimum	Maximum
Monthly Recurring charge	\$0.00	\$50.00

## 4.3 <u>RETURNED CHECK CHARGE</u>

Customers whose payment by check is returned for insufficient funds, or is otherwise not processed for payment, may be subject to a \$15.00 charge.

# SECTION 4 - SPECIAL CHARGES, TAXES AND FEES (continued)

# 4.4 TAXES

4.4.1 Sales, Use and Excise Tax

In addition to all recurring, nonrecurring, minimum, usage, surcharges or special charges, customer shall also be responsible for and shall pay all applicable federal, state and local sales, use and excise taxes.

- 4.4.2 Gross Revenue, Gross Income and Gross Earnings Surcharges
  - A. In addition to all recurring, non-recurring, minimum, usage, surcharges or special charges, customer shall also pay each of the following surcharges designed to recover gross revenue, gross income and gross earnings taxes imposed on carrier:
    - 1. The Surcharge for State Gross Income and Gross Earnings Taxes is a monthly surcharge to recover the additional expense related to the State Gross Income and Gross Earnings Taxes and applies to all charges for recurring, non-recurring, minimum, usage or special charges for all intrastate service.
    - 2. New York City surcharge is imposed on all charges for recurring, nonrecurring, minimum, usage or special charges for services consumed within the City of New York.
    - 3. MTA surcharge is imposed on all charges for recurring, non-recurring, minimum, usage, or special charges for services consumed within the Metropolitan Commuter Transportation District.
  - B. The surcharges imposed under (a) above shall be added to all charges for recurring, non-recurring, minimum, usage surcharge or special charges for services, and together with all such charges, shall be subject to all sales, use, and excise taxes imposed by Section II, 4.1 above.
  - C. The applicable rates for the Surcharges listed in (a) above are shown on Statement 1 which is at the end of this section. Any changes to these rates will be filed on 15 days' notice to customers and the Commission and as directed by the Commission. Whenever the state levies a new tax on the company's gross revenues, the Commission may approve new surcharge factors, and the company will file a revised surcharge as directed by the Commission.

# SECTION 4 - SPECIAL CHARGES, TAXES AND FEES (continued)

## 4.4 TAXES (continued)

#### 4.4.3 Metropolitan Commuter Transportation District Tax Surcharge

In the counties listed below, a surcharge will apply to recover additional expenses related to the Temporary Metropolitan Business Tax Surcharge and applies to all usage rates and charges, both recurring and non-recurring. The Metropolitan Commuter Transportation District Tax Surcharge will be itemized on the customer's bill as "New York Surcharge" and will be added to the current Gross Revenue surcharge.

New York State Counties:

Bronx County	Queens County
Dutchess County	Putnam County
Kings County	Richmond County
Nassau County	Rockland County
New York County	Suffolk County
Orange County	Westchester County

The applicable Gross Revenue Surcharge rates and MTA tax rates are provided in Addendum 1 in this tariff. Any changes to these rates will be filed on 15 days notice to customers and the commission, 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.

(Issued in compliance with the New York Public Service Commission's Order in Case 92-M-0366, dated May 13, 1992).

## 4.5 SPECIAL ASSEMBLIES AND CUSTOMER ARRANGEMENTS

4.5.1 Where service is specifically designed for a single customer, and not generally offered to the public, special assembly charges will apply in lieu of rates and charges set forth in this tariff.

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## SECTION 4 - SPECIAL CHARGES, TAXES AND FEES (continued)

## 4.5 SPECIAL ASSEMBLIES AND CUSTOMER ARRANGEMENTS (continued)

4.5.2 In cases where a customer requests special arrangements which may include engineering, installation, construction, facilities, assembly, purchase or lease of facilities, equipment, or services available from other common carriers, and/or other services not offered under this tariff, the Carrier, at its option, may provide the requested services either directly or by obtaining them from other regulated or non-regulated entities. Appropriate recurring and/or non-recurring charges will be developed accordingly on an individual customer basis.