

P.S.C. NO. 40 - TELEPHONE

FRONTIER COMMUNICATIONS OF NEW YORK, INC.

STATEMENT 2
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ACCESS SERVICE

Statement of Surcharge for State Gross Income and Earnings Taxes.

Metropolitan consumer Transportation District Tax Surcharge:

<u>Period</u>	<u>Gross Revenue Tax Surcharge</u>
<u>Services Provided for Resale*</u>	
January 1, 1996 and beyond	.13%
<u>All Other Services</u>	
January 1, 1996 .-and beyond	.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.