## ACCESS SERVICE

## SURCHARGE FOR STATE GROSS INCOME AND EARNINGS TAX Α.

A surcharge, detailed below, to recover the Gross Income Tax and Gross Earnings Tax (Gross Revenue Tax), including the additional expense resulting from a change in the State Tax law, applies to all rates and charges for services in this tariff except the services shown below. The tax surcharge does not apply to:

<u>Services</u>	<u>Reference</u>
Provision of Access Service Billing Information Presubscription of Charge	2.4.1(F)(3) 8.5(E)(6)

The State Gross Income and Earnings Taxes (Gross Revenue Tax) Surcharge rates are as follows:

	<u>Period</u>	<u>Surcharge</u>
A.	Service Provided for Resale*:	
	October 1, 1998 - December 31, 1999 January 1, 2000 - June 30, 2000 July 1, 2000 +	.7557% .7557% .3764%
B.	All Other Services	
	October 1, 1998 - December 31, 1999 January 1, 2000 - June 30, 2000 July 1, 2000 +	4.1667% 3.3198% 2.9405%

To qualify for this rate, resellers 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.

This tariff is being filed in compliance with New York State Public Service Commission CASE 98-M-0498

Continued

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## ACCESS SERVICE

## B. <u>TEMPORARY METROPOLITAN TRANSPORTATION BUSINESS TAX</u> <u>SURCHARGE (MTA)</u>

In the counties listed following, a surcharge to recover the additional expense related to the Temporary Metropolitan Transportation Business Tax Surcharge (MTA Tax) applies to all rates and charges for services in this tariff except the services shown below. The MTA tax surcharge does not apply to:

<u>Services</u>	<u>Reference</u>
Provision of Access Service Billing Information Presubscription Charge	2.4.1(F)(3) 8.5(E)(6)

The surcharge is applicable to service furnished in the following counties:

Orange County
Dutchess County

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The MTA Tax Surcharge rate is as follows for the applicable service:

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

\* To qualify for this rate, resellers 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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