AT&T CORP. KENTUCKY GENERAL SERVICES TARIFF

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PUBLIC SERVICE COMMISSION OF KENTUCKY

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- 5. MISCELLANEOUS CHARGES, FEES AND TAXES
- 5.1 Tax Related Charges

When utility or telecommunications assessments, franchise fees, gross receipts, privilege, license, occupational, excise, or other similar taxes or fees, based on intrastate receipts, are imposed by certain taxing jurisdictions upon the Company or upon local exchange companies (LECs) and passed on to Company through or with intrastate access charges, the amounts of such taxes or fees will be billed to the subscribers in such a taxing jurisdiction on a prorated basis. The amount of the charge that is prorated to each subscriber's bill is determined by the intrastate interexchange telecommunications services provided to and billed to the subscriber account location in such a taxing jurisdiction with the aggregate of such charges being not more than the amount of the tax or fee imposed upon or passed on to the Company.

- 5.2 Reserved for Future Use (T)
 - (D)
- 5.3 Reserved for Future Use (T)
 - (D)

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