



IMPORTANT NOTICE

Explanation of Surcharges, Fees and Taxes

Effective April 1, 2017

Taxes, fees, surcharges, and other charges vary based on the products you purchase and your service location. Not all of the charges below will apply to your account. If you have any questions about your invoice or any charge, tax, surcharge or fee that appears on your invoice, please contact us by email to billing@firstlight.net or by phone at 1-855-339-1996. All taxes, fees, surcharges and other charges are subject to change without direct notice.

Communications Services Tax New Hampshire: 7%
New Hampshire tax on the purchase of telecommunications services.

ConnectME Maine: 0.25%
A surcharge on intrastate services to support universal availability of broadband in Maine.

Credit Card Surcharge All States: 2.5%
A surcharge on customer payments made using a credit card.

E911 Maine: \$0.45
.....New Hampshire: \$0.75
..... New York: \$1 (New York City, Onondaga County and Tompkins County); \$0.35 in all other areas
State-authorized charge to support the emergency enhanced 911 database and network.

Federal Excise Tax All States: 3%
Federal tax applied to local telecommunications services, except installation charges and certain bundled products.

FCC Line Charge Maine: \$6.50 for residential and one-line business; 9.20 for multiline business per line; -????
.....Massachusetts: \$6.44 per line; \$32.20 per high capacity line
..... New Hampshire: \$6.18 per line; \$30.90 per high-capacity line
..... New York: \$6.44 per line; \$32.20 per high capacity line
A fee authorized by the FCC on telephone lines.

Federal Universal Service Fee (FUSF) Surcharge All States: Variable
Set quarterly by the FCC to fund the universal availability of telephone service at 15.1% to 18.2% over the past 4 years.

Intrastate Access Recovery All States: 2.50 per residential line and single line; multiline businesses \$3.00 per line; ????
Surcharge on telephone lines that recovers revenue changes due to recent orders of the FCC.

New York Local District Tax New York School Districts: up to 3%
Applies to local services provided in the relevant school district and is in addition to other applicable sales taxes.

New York Local Transit Tax MTA: up to 3% (Buffalo, Rochester and Yonkers); other municipalities up to 1%
Applies to local services provided in the relevant municipality and is in addition to other applicable sales taxes.

O&M Surcharge New York and Vermont: \$3.25 per invoice
Surcharge to recover state-specific operations and maintenance services that are not covered by service charges.

Paper Billing Fee All States: \$1.65 per invoice
A per-invoice fee on paper invoices where an electronic invoice option is available.

Pre-subscribed Interexchange Carrier Charge (PICC) ... Maine: 5.50 per line; all other states \$3.00 per line; \$7.50 per high-capacity line

A charge authorized by the FCC on those telephone lines where FirstLight is not the long-distance carrier.

Sales Tax Massachusetts: 6.25%
..... New York: State 4%, County up to 3%, City up to 3%, School up to 3%; certain calls 5%

Service Provider Tax Maine: 6%

A tax applied to basic, ancillary and in-state toll charges, as well as fees for labor, materials and equipment and the costs associated with processing service orders.

State USF Maine: 2.1%
..... Vermont: 2% through June 2016

A surcharge set annually by the state to fund the universal availability of telephone services. In Maine, funds also support the Communications Equipment Fund, public-interest payphones, and telecommunications relay service. In Vermont, the USF funds E911 services, Lifeline program services and Telephone Relay Services for the deaf and hard of hearing.

Statutory Gross Receipts New York: 2.8273% to 2.9405%
New York tax on specific telecommunications services authorized under Section 186e.

Telecommunications Educational Access Fund (School & Library Fund) Maine: .0.7%
Maine's "e-rate" fund to provide state support for the telecommunications for qualified schools and public libraries, assessed on retail charges, excluding interstate tolls or interstate private lines.

Telecom Sales Tax Vermont: 6%
... City 1% (*Burlington, Dover, Manchester, Middlebury, S Burlington, Stratton, & Williston VT*)

Vermont tax on the purchase of telecommunications services.