

GENERAL INFORMATION

2. Determination of Demand of Energy Use: (Cont'd.)

The energy use in kilowatt-hours will be determined by multiplying the Billing kW, as listed in each Service Classification, by the number of burning hours of the billing period.

Average Monthly Burning Hours

Month	Dusk-to-Dawn Service	24-Hour Service
January	442	730
February*	370	730
March	367	730
April	309	730
May	285	730
June	258	730
July	271	730
August	306	730
September	340	730
October	395	730
November	420	730
December	447	730

*Leap Year February 382

3. Additional Charges Applicable Where Service is Supplied:

The rates and charges for service under all Service Classifications, including minimum charges, will be increased to collect taxes on commodity revenue and delivery revenue calculated from the aggregate percentage rate of the taxes imposed on the Company's commodity and delivery revenues pursuant to:

- a) Section 186-a of the State Tax Law ("GIT"); and
- b) Section 20-b of the General City Law and Section 5-530 of the Village Law. The Company shall only collect and remit taxes on behalf of a Village or City seeking to impose the tax on the delivery portion of revenue received from customers where the commodity is provided by an entity other than the Company (delivery only customers) if the Village or City seeking to impose the tax on the delivery portion requests the Company to do so and provides a written agreement to the Company (similar to the Example Agreement attached as Appendix B to the Order Approving Tariff Filings with Modifications, Issued and Effective September 19, 2019 in Case 19-G-0374, et. al;). When a City or Village submits the materials required to the Company to collect the Muni Tax from delivery only customers, the Company shall file a new statement with the Public Service Commission as identified in this Rule.
- c) Section 186-c and Section 209-b under Article 9 of the Tax Law -- Metropolitan Business Tax Surcharge.

For the counties of Westchester, Putnam, Dutchess and Orange, the surcharge percentages will be adjusted to reflect the Temporary Metropolitan Business Tax Surcharge ("MTA Tax") as charged to the Corporation under Section 186-c and Section 209-b under Article 9 of the Tax Law. A revised surcharge percentage will be filed for each year the MTA Tax surcharge is applicable. The actual tax surcharge expense will be reconciled with the amount collected during each 12-month period and a reconciling adjustment will be made, if necessary, for the last two months of each 12-month period.

ISSUED BY: Joseph J. Syta, Vice President, Controller and Treasurer, Binghamton, New York

PSC NO: 121 ELECTRICITY
NEW YORK STATE ELECTRIC & GAS CORPORATION
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3. Additional Charges Applicable Where Service is Supplied: (Cont'd)
- c) Section 186-c and Section 209-b under Article 9 of the Tax Law -- Metropolitan Business Tax Surcharge.
(Cont'd)
- Aggregate percentage tax rates will be separately calculated for rates and charges for:

- 1) Residential Non-Retail Access Delivery Service
- 2) Non-Residential Non-Retail Access Delivery Service
- 3) Non-Retail Access Commodity Service (Residential and Non-Residential)
- 4) Residential Retail Access Delivery Service
- 5) Non-Residential Retail Access Delivery Service

The effective aggregate percentage tax rates will be computed as follows:

Areas not subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:
$$[[1/(1-(GIT + \text{Muni Tax}))]-1]*100$$
- b) Outside of cities or villages subject to Municipal Tax:
$$[(1/(1-GIT))-1]*100$$

Areas subject to MTA Tax:

- a) Within cities or villages subject to Municipal Tax:
$$[[1/[1/[(1 + \text{MTA Tax})/[1-(GIT + \text{Muni Tax})]]]-1]*100$$
- b) Outside of cities or villages subject to Municipal Tax:
$$[[1/[1/[(1 + \text{MTA Tax})/(1-GIT)]]]-1]*100$$

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3. Additional Charges Applicable Where Service is Supplied: (Cont'd.)

The effective aggregate percentage tax rates will be computed as follows:

Areas not subject to MTA Tax:

- a) Within cities or villages subject to 1% Municipal Tax:

$$[[1/(1 - (GIT + \text{Muni Tax}))] - 1] * 100$$

- b) Outside of cities or villages subject to 1% Municipal Tax:

$$[(1/(1 - GIT)) - 1] * 100$$

Areas subject to MTA Tax:

- a) Within cities or villages subject to 1% Municipal Tax:

$$[[1/[1/[(1 + \text{MTA Tax}) / [1 - (GIT + \text{Muni Tax})]]] - 1] * 100$$

- b) Outside of cities or villages subject to 1% Municipal Tax:

$$[[[1/[1/[(1 + \text{MTA Tax}) / (1 - GIT)]]] - 1] * 100$$

The applicable tax surcharge percentages will be set forth on a statement (Tax Surcharge Percentage Statement or "TSP Statement") filed with the Public Service Commission. Whenever the legislature, city or village levies a new tax on the Company, repeals such tax, or changes the rate of such tax, the Company will file a new statement.

Every such statement will be filed not less than fifteen (15) business days before the date on which the statement is proposed to be effective, and no sooner than the date when the tax enactment to which the statement responds; will become effective no sooner than the date when the tax enactment is filed with the Secretary of State; will be applicable to bills subject to the tax enactments that are rendered on or after the effective date of the statement; and will be canceled not more than five (5) business days after the tax enactment either ceases to be effective or is modified so as to reduce the tax rate.

Such statement will be duly filed with the Public Service Commission, apart from this rate schedule, and will be available to the public at the Company offices at which application for service may be made.