



STATE OF NEW YORK
UNIFIED COURT SYSTEM
OFFICE OF MANAGEMENT SUPPORT
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Chief Administrative Judge

JONATHAN LIPPMAN
Deputy Chief Administrative Judge

WILLIAM CLAPHAM
Director of Financial Management
and Audit Services

BUDGET BULLETIN	NUMBER 284	December 27, 1995
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TO: Holders of the Financial Planning and Control Manual

SUBJECT: Telephone Surcharges Appropriate for Payment from State Funds

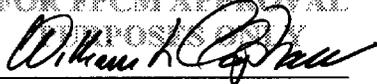
**** This supplements the provisions of Budget Bulletin number 282, dated October 26, 1995.***

Attached is a copy of OSC Procurement and Disbursement Guidelines Bulletin G-152A, dated December 14, 1995. As indicated in this advisory, although courts and agencies are exempt from the payment of State and Federal taxes imposed on business-related telephone charges, this exemption does not apply to the payment of surcharges imposed upon the authorization of the New York State Public Service Commission and/or the Federal Communications Commission. Accordingly, the following surcharges are appropriate for payment by UCS courts and agencies from State funds:

Municipal Surcharges	Assessed by local government entities
County Emergency Services Surcharges	Assessed for local emergency services such as '911'
Metropolitan Transportation Authority Surcharges	Assessed against the telecommunications charges of customers within the New York City Metropolitan area only.
Gross Receipts	May be identified as the 'NY Gross Receipts Surcharge' or the 'New York Intrastate Tax Surcharge'

Should any surcharges other than the above be included on telephone bills charged to UCS courts or agencies, please consult with the service provider to determine the appropriateness of payment from State funds.

Please ensure distribution of this bulletin to all personnel within your respective jurisdictions who may be responsible for the processing of payments for, or the monitoring of internal controls relating to, UCS telecommunications services.

NYS UNIFIED COURT SYSTEM
FOR FPCM APPROVAL

William L. Clapham

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