



100 CTE Drive, Dallas, PA 18612  
[Frontier.com](http://Frontier.com)

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August 21, 2025

Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Dear Secretary Chiavetta:

Pursuant to the provisions of Title 52, Section 69-52, Exhibit A, State Tax Adjustment Procedure of the Pennsylvania Code, **Commonwealth Telephone Company dba Frontier Communications Commonwealth Telephone Company** submits the required State Tax Adjustment Surcharge filing.

This supplement updates the State Tax Adjustment Surcharge (STAS) for 2025 through the attached confidential worksheets showing the State Tax Adjustment Surcharge (STAS) Calculation, with the STAS % changed to zero to be offset either by a reduction to the banked revenues in Frontier's 2026 PSI/SPI filing or a restatement of Frontier's service price index in its February 1, 2026 filing.

The supporting documentation, which includes the rate development model as well as the supporting tax documents, is attached. In addition, a redacted copy is included.

In an effort to reduce the time and costs associated with preparing and submitting two (2) State Tax Adjustment surcharge filings during the course of the year, we are proposing that this current filing be in effect from September 1, 2025 through August 31, 2026. Accordingly, please accept this letter as our request to waive the regulation at Chapter 52, Section 69.52, Exhibit A, State Tax Adjustment Procedure requiring the April 2026 filing.

Please contact me at 570-631-5003 with any questions or concerns regarding this filing.

Sincerely,

Jessica Matushek  
Director, Accounting

Commonwealth Telephone Company

**REDACTED**

**Summary of September 2025 STAS Filing**

**Total**  
**Access**  
**User**  
**End**  
**User**

- 1 Total STAS Surcharge Expense
- 2 Allocate Expense based on 8/24 thru 7/25 Actual Revenues excluding STAS Revenues- (See line 9)
- 3 Allocated Expenses

- 4 GR Tax on End User Revenue
- 5 STAS Adjustment

**Gross Revenues including STAS:**

- 6 Actual 8/1/24 thru 7/31/25
- 7 STAS Included in Revenues
- 8 Revenue Excluding STAS
- 9 Revenue %

- 10 STAS Adjustment 9/01/25 thru 8/31/26 (line 5)
- 11 Actual Revenues excl STAS- 8/1/24 thru 7/31/25 (line 8)

**New STAS Rate 9/24 thru 8/25:**

- 12 STAS Surcharge Rate (line 10 / line 11)
- 13 STAS %

STAS will be zero and the Total Tax to Pass Through in STAS (XXX) will be used as a reduction to the banked revenues in Frontier's 2026 PSI/SPI filing, or a restatement of Frontier's service price index in its February 1, 2026 filing

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Commonwealth Telephone Company																	
2	9/1/2025 - 8/31/2026																	
3	CALCULATION OF SURCHARGE RATE																	
4	1. Corporate Net Income Taxes																	
5	See instructions																	
6	Most current PA Taxable Income or Loss (if loss enter zero)																	
7	PA Corporate State Income Tax Rate included in current rates																	
8	2023 PA Corporate State Income Tax Rate																	
9	Most current PA Taxable Income or Loss (if loss enter zero)																	
10	Effective Tax Rate Increase / (Decrease), Line 10) - 1(a)																	
11	Intrastate Separations Factor																	
12	Corporate Net Income Reduction to pass through																	
13	Partnership/Other only - % of company owned by C-Corp																	
14	Corporate Share of Net Income Reduction to pass through																	
15	Capital Stock / Foreign Franchise Tax																	
16	Tax Millage in basic rates																	
17	Tax Millage revised to:																	
18	Tax Base (Use most recently settled valuation)																	
19	Effective Tax Rate Increase / (Decrease)																	
20	Intrastate Separations Factor																	
21	Total Capital Stock / Franchise Tax Increase / (Decrease)																	
22	Public Utility Realty Tax Assessment (PURTA)																	
23	Prior Year Adjustments																	
24	PURTA																	
25	Tax Year																	
26	2020																	
27	2021																	
28	2022																	
29	2023																	
30	Total 2023 PURTA Increase/(Decrease)																	
31	Not applicable																	
32	Public Utility Realty Tax Assessment (PURTA)																	
33	2024 PURTA Assessment																	
34	Value of PURTA Property as of 12/31/2024																	
35	PURTA Rate Included in Tariff																	
36	PURTA at old rate included in tariff																	
37	2024 PURTA Tax per 7/30/2025 Notice of Determination																	
38	Taxation Credit																	
39	Total 2025 PURTA Increase/(Decrease)																	
40	Intrastate Separations Factor from above																	
41	2024 PURTA Increase / (Decrease) - Intrastate Only																	
42	Total Tax to Pass Through in STAS																	
43	Allocation of Tax Expense (Decrease) / Increase																	
44	Multiply the Amount in Item 1 by the Percentage of Total Revenue. Adjust the End User Tax Increase / (Decrease) for the Gross Receipts Tax Impact.																	
45	Gross Revenue (8/1/2025-7/31/2026)																	
46	Less: STAS Included																	
47	Adjusted Revenue																	
48	Access User & LEC																	
49	End User																	
50	Total																	
51	Access User & LEC Rate																	
52	Tax Expense Increase / (Decrease), Line 5(a) & 5(b), Column (G)																	
53	Adjusted Revenue For Allocation, Line 5(a) & 5(b), Column (C)																	
54	Calculated STAS Rate																	
55	Calculation of Surcharge Rate																	
56	Tax Expense Increase / (Decrease), Line 5(a) & 5(b), Column (G)																	
57	Adjusted Revenue For Allocation, Line 5(a) & 5(b), Column (C)																	
58	Calculated STAS Rate																	
59	Total Tax to Pass Through in STAS (XXX) will be used as a reduction to the banked revenues in Frontier's 2025 PSISPI filing, or a restatement of Frontier's service price index in its February 1, 2025 filing.																	

Blue Numbers are input cells

C-Corp Yes Partnership/Other No  
 See instructions  
 Most current PA Taxable Income or Loss (if loss enter zero)  
 PA Corporate State Income Tax Rate included in current rates  
 2023 PA Corporate State Income Tax Rate  
 Most current PA Taxable Income or Loss (if loss enter zero)  
 Effective Tax Rate Increase / (Decrease), Line 10) - 1(a)  
 Intrastate Separations Factor  
 Corporate Net Income Reduction to pass through  
 Partnership/Other only - % of company owned by C-Corp  
 Corporate Share of Net Income Reduction to pass through  
 Capital Stock / Foreign Franchise Tax  
 Tax Millage in basic rates  
 Tax Millage revised to:  
 Tax Base (Use most recently settled valuation)  
 Effective Tax Rate Increase / (Decrease)  
 Intrastate Separations Factor  
 Total Capital Stock / Franchise Tax Increase / (Decrease)  
 Public Utility Realty Tax Assessment (PURTA)  
 Prior Year Adjustments  
 PURTA  
 Tax Year  
 2020  
 2021  
 2022  
 2023  
 Total 2023 PURTA Increase/(Decrease)  
 Not applicable  
 Public Utility Realty Tax Assessment (PURTA)  
 2024 PURTA Assessment  
 Value of PURTA Property as of 12/31/2024  
 PURTA Rate Included in Tariff  
 PURTA at old rate included in tariff  
 2024 PURTA Tax per 7/30/2025 Notice of Determination  
 Taxation Credit  
 Total 2025 PURTA Increase/(Decrease)  
 Intrastate Separations Factor from above  
 2024 PURTA Increase / (Decrease) - Intrastate Only  
 Total Tax to Pass Through in STAS  
 Allocation of Tax Expense (Decrease) / Increase  
 Multiply the Amount in Item 1 by the Percentage of Total Revenue. Adjust the End User Tax Increase / (Decrease) for the Gross Receipts Tax Impact.  
 Gross Revenue (8/1/2025-7/31/2026)  
 Less: STAS Included  
 Adjusted Revenue  
 Access User & LEC  
 End User  
 Total  
 Access User & LEC Rate  
 Tax Expense Increase / (Decrease), Line 5(a) & 5(b), Column (G)  
 Adjusted Revenue For Allocation, Line 5(a) & 5(b), Column (C)  
 Calculated STAS Rate  
 Calculation of Surcharge Rate  
 Tax Expense Increase / (Decrease), Line 5(a) & 5(b), Column (G)  
 Adjusted Revenue For Allocation, Line 5(a) & 5(b), Column (C)  
 Calculated STAS Rate

STAS will be zero and the Total Tax to Pass Through in STAS (XXX) will be used as a reduction to the banked revenues in Frontier's 2025 PSISPI filing, or a restatement of Frontier's service price index in its February 1, 2025 filing.

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1													
2	<b>REDACTED</b>	<b>Commonwealth Telephone Company</b>											
3		<b>CALCULATION OF INTRASTATE GROSS OPERATING REVENUES</b>											
4		<b>SURCHARGE FOR 9/1/2025</b>											
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**Revenue for Tax Increase/(Decrease) to be Collected:**

User Category	Gross Revenue YTD 07/31/2024	Gross Revenue YTD 12/31/2024	Gross Revenue YTD 07/31/2025	Gross Revenue 8/1/2024-7/31/2025
a. Access User & LEC	\$ -	\$ -	\$ -	\$ -
b. End User	\$ -	\$ -	\$ -	\$ -
c. Total	\$ -	\$ -	\$ -	\$ -

**STAS Included in Revenue:**

User Category	Gross Revenue YTD 07/31/2024	Gross Revenue YTD 12/31/2024	Gross Revenue YTD 07/31/2025	Gross Revenue 8/1/2024-7/31/2025
a. Access User & LEC	\$ -	\$ -	\$ -	\$ -
b. End User	\$ -	\$ -	\$ -	\$ -
c. Total	\$ -	\$ -	\$ -	\$ -

STAS will be zero and the Total Tax to Pass Through in STAS (XXX) will be used as a reduction to the banked revenues in Frontier's 2026 PSI/SP1 filing, or a restatement of Frontier's service price index in its February 1, 2026 filing