



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, **Frontier Communications of Lakewood** 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

	A	B	C	D	E	F	G	H	I	J	K	L	M	
1				<u>Frontier Communications of Lakewood</u>										
2				<u>Summary of September 2025 STAS Filing</u>										
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REDACTED

Summary of September 2025 STAS Filing

REDACTED

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 9/0/1/25 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/SP1 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																				Yes																																																																					
2																				No																																																																					
3	<p style="text-align: center;"><b>REDACTED</b> <span style="float: right;">Frontier Communications of Lakewood</span></p> <p style="text-align: center;"><b>9/1/2025 - 8/31/2026</b> <span style="float: right;"><b>REDACTED</b></span></p> <p style="text-align: right;"><b>Blue Numbers are input cells</b></p>																																																																																								
4	<p><b>1. Corporate Net Income Taxes</b></p> <p>See instructions</p> <p>a Most current PA Taxable Income or Loss (if loss enter zero) <span style="float: right;">C-Corp Partnership/Other</span></p> <p style="text-align: right;">Yes <span style="color: red;">&lt;---</span> This question must be answered using dropdown arrow and is required before completing spreadsheet. <span style="float: right;">&lt;--- PA-20S/PA-65 Section IV, Line 11</span></p> <p style="text-align: right;">PA RCT -101, Page 2 Line 12 &lt;---</p> <p>b PA Corporate State Income Tax Rate included in current rates</p> <p>c 2025 PA Corporate State Income Tax Rate</p>																																																																																								
5	<p><b>2. Capital Stock / Foreign Franchise Tax</b></p> <p>a Tax Millage in basic rates</p> <p>b Tax Millage revised to:</p> <p>c Tax Base (Use most recently settled valuation)</p> <p>d Effective Tax Rate Increase / (Decrease)</p> <p>e Intrastate Separations Factor</p> <p>f Total Capital Stock / Franchise Tax Increase / (Decrease)</p>																																																																																								
6	<p><b>3. Public Utility Realty Tax Assessment (PURTA)</b></p> <p>Prior Year Adjustments</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>PURTA Tax Year</th> <th>Adj</th> <th>Intrastate Separations Factor</th> <th>Intrastate Adjustment</th> <th>Value of PURTA Property as of 12/31/2024</th> <th>PURTA Rate included in Tariff</th> <th>PURTA at old rate included in tariff</th> <th>2024 PURTA Tax per 7/30/2025 Notice of Determination</th> <th>PURTA Increase/(Decrease) from old rate</th> <th>Total 2024 PURTA Increase/(Decrease)</th> <th>Intrastate Separations Factor from above</th> <th>2024 PURTA Increase / (Decrease) - Intrastate Only</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2021</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2022</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2023</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>^ Not applicable</p>																			PURTA Tax Year	Adj	Intrastate Separations Factor	Intrastate Adjustment	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	PURTA Increase/(Decrease) from old rate	Total 2024 PURTA Increase/(Decrease)	Intrastate Separations Factor from above	2024 PURTA Increase / (Decrease) - Intrastate Only	2020												2021												2022												2023																					
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7	<p><b>4. Allocation of Tax Expense (Decrease) / Increase</b></p> <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">User Category</th> <th colspan="2">Gross Revenue</th> <th colspan="2">Loss: STAS Included</th> <th colspan="2">Adjusted Revenue</th> <th colspan="2">% of Total Revenue</th> <th colspan="2">Tax Expense Incr./(Deer)</th> <th colspan="2">Gross Receipts Tax Adj</th> <th colspan="2">Adjusted Tax Incr./(Deer)</th> </tr> <tr> <th>(A)</th> <th>(B)</th> <th>(C)</th> <th>(D)</th> <th>(E)</th> <th>(F)</th> <th>(G)</th> <th>(H)</th> <th>(I)</th> <th>(J)</th> <th>(K)</th> <th>(L)</th> <th>(M)</th> </tr> </thead> <tbody> <tr> <td>Access User &amp; LEC</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>End User</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>																			User Category	Gross Revenue		Loss: STAS Included		Adjusted Revenue		% of Total Revenue		Tax Expense Incr./(Deer)		Gross Receipts Tax Adj		Adjusted Tax Incr./(Deer)		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	Access User & LEC														End User														Total													
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8	<p><b>5. Calculation of SurchARGE Rate</b></p> <p>a Tax Expense Increase / (Decrease) Line 5(a) &amp; 5(b) Column (G)</p> <p>b Adjusted Revenue For Allocation Line 5(a) &amp; 5(b) Column (C)</p> <p>c Calculated STAS Rate</p>																																																																																								
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