

**INSTRUCTIONS
FOR
USER FEE STATEMENT FOR PUC UTILITIES REIMBURSEMENT ACCOUNT**
(TELECOMMUNICATIONS CARRIERS ONLY)

Background

1. A fee, annually established by the California Public Utilities Commission (CPUC or Commission), is levied on all telecommunications carriers (carriers) providing services directly to customers or subscribers within California.
2. Revenues collected from this fee fund the annual budget of the Commission for regulating Telecommunications utilities.
3. The amount of fees paid by each telecommunications carrier is determined by revenues subject to fees multiplied by a fee factor. Revenues that are subject to fees include all intrastate customer billings for telecommunications services net of uncollectibles and excluding:
 - i. directory advertising and sales;
 - ii. one-way paging;
 - iii. terminal equipment sales; and
 - iv. inter-carrier sales.

The fee factors are:

- July 1, 1996 to June 30, 2007 = 0.11%
- July 1, 2007 to Present = 0.18% or .0018

Reporting and Remittance of Fee

4. Carriers should report and remit fees using the User Fee Statement for PUC Utilities Reimbursement Account (User Fee Statement). A copy of the User Fee Statement is available in the Telecommunications Division's Telecommunications Surcharges, Taxes and Form web-page at the Commission's web site (<http://www.cpuc.ca.gov/userfees>).
5. Every carrier with annual gross intrastate customer billings subject to fee of \$750,000 or less shall make payment of the fee to the Commission on an annual basis. Every carrier with annual gross intrastate customer billings subject to fees in excess of \$750,000 shall make payment of the fee quarterly.
6. Pursuant to Decisions (D.)13-05-035, and D.10-09-017, all telephone corporations holding a CPCN, WIR and registration license must pay an annual user fee based on the Commission-established rate in effect at that time (currently set at 0.18% of gross intrastate revenue) or a minimum of \$100, whichever is greater.
7. The due dates for reporting and remitting fees are:
 - January 15 2nd Quarter or Annual
 - April 15 3rd Quarter
 - July 15 4th Quarter
 - October 15 1st Quarter
8. The payment is to be made out to the: California Public Utilities Commission or CPUC. A signed User Fee Statement and the remittance are to be sent to:
 - California Public Utilities Commission
 - Attn: User Fee Unit

505 Van Ness Avenue, Fiscal Office
San Francisco, CA 94102-3214

9. Under PUC CODE SECTION 405, carriers that are in default of reporting and submitting fees for a period of 30 days or more will be subject to penalties including suspension or revocation of their authority to operate in California. Therefore, carriers should report fees even if the amount due is zero.

10. All information requested on the Fee Statement is required to be filled in for the form to be complete.

11. A Utility ID number and Utility Type must be supplied for each payment submitted to the Commission. The valid list of Utility Types (**CEC, CER, CLC, CLR, IEC, IER, LEC, PCC, RTU**) is listed on the web form.

12. Carriers should not consolidate reports for different Utility Types. Each company should file a separate statement for each tariffed U-ID# / Utility Type that includes revenues and fees, e.g.

AT&T- U-5002 CLC

U-5002 IEC

U-5002 CEC

U-3012 CEC

U-3048 CEC

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