



PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
505 VAN NESS AVENUE | SAN FRANCISCO, CALIFORNIA 94102

January 9, 2026

**To: All California Telephone Corporations**

**Subject: Reminder Notice for Annual Reporting Requirements**

The California Public Utilities Commission's (CPUC or Commission) Communications Division (CD) is sending this letter to all telephone corporations (carriers) as a reminder of their obligation to comply with the following annual reporting requirements. Pursuant to Decision (D.) 24-11-003, this reminder notice applies to all Interconnected VoIP service providers including carriers that were migrated to have a DVF or DVN utility type status.<sup>1</sup>

Annual Reporting Requirement	Authorization	Due Date	Utility Types <sup>2</sup>
Annual Tariff	Public Utilities Code Section 489(a)	February 15, 2026	LEC, CLC, CLR, IEC, IER, DVF
Annual Performance Bond	D.13-05-035; D.10-09-017/ D.11-09-026; D.24-11-003	March 31, 2026	LEC, CLC, CLR, IEC, IER, CEC, CER, RTU, PCC, DVF, DVN
Annual Reports on Operations and Financials for Calendar Year 2025*	General Order 104-A; Operating Authority Decisions; D.24-11-003	March 31, 2026	LEC, CLC, CLR, IEC, IER, DVF
Annual Affiliate Transaction Report for Calendar Year 2025*	D.93-02-019; D.24-11-003	May 1, 2026	LEC, CLC, CLR, IEC, IER, CEC, CER, RTU, PCC, DVF, DVN

**\*CPUC Report Templates are available**

The applicability of the reporting requirements depends on the operating authority or registration approval granted to each telephone corporation (carrier). Please refer to **Attachment A** for details on applicability, required reports and filing instructions. Additional information regarding general reporting requirements is available at

<sup>1</sup> Appendices D and E of D.24-11-003.

<sup>2</sup> <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-carrier-types-with-definition>

<https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements>. FILE ELECTRONICALLY UNLESS REQUESTED BY STAFF TO FILE A HARD COPY.

To ensure that the CPUC has current information for each carrier's primary regulatory contact and official customer complaints contact, carriers must log into **the Telecommunications & User Fee Filing System (TUFFS) portal to review and verify their contact information on or before June 1, 2026.**<sup>3</sup> The carrier contact information must be updated in the Commission's TUFFS portal within 30 days of any change. If there have been no changes to a carrier's contact information within the past 12 months, the carrier is still required to submit a Contact Update in TUFFS annually by June 1, that validates the information is still current. Instructions for accessing TUFFS are available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees>.

Failure to comply with CPUC rules and requirements may subject the telephone corporation to Commission enforcement actions and/or financial penalties including but not limited to issuance of a citation pursuant to Resolution T-17601<sup>4</sup> and/or revocation of operating authority. Additional information related to CD Citations is available at

<https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/cd-citation-program-for-service-providers>. For questions, send an email to [CDCompliance@cpuc.ca.gov](mailto:CDCompliance@cpuc.ca.gov).

Sincerely,



Risa Hernandez, Program Manager  
Communications Division

Enclosure: Attachment A - Annual Reporting Requirements for Telephone Corporations

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<sup>3</sup> TUFFS Portal: <https://tuffs.cpuc.ca.gov/s/login/?ec=302&startURL=%2Fs%2F>

<sup>4</sup> CD Citation Program Resolution available at  
<http://docs.cpuc.ca.gov/publisheddocs/published/g000/m216/k795/216795045.pdf>

**ATTACHMENT A**  
**ANNUAL REPORTING REQUIREMENTS FOR TELEPHONE CORPORATIONS**

To help determine the type(s) of operating authority or registration approval granted to the telephone corporation, use the CPUC Utility Contact System Search available at  
<https://apps.cpuc.ca.gov/apex/f?p=102:1:8178557212940>

**1) ANNUAL TARIFF FILING (DUE FEBRUARY 15, 2026)**

Pursuant to Public Utilities (Pub. Util.) Code Section 489(a), all telephone corporations are required to file their Tariffs with the Commission. To meet this requirement, all utilities subject to the annual tariff filing requirement must complete the CD Compliance cover sheet and attach it to the approved Annual Tariff Filing submission. The Tariff filing requirement is not applicable to Wireless Identification Registration (WIR) holders or to Nomadic-only Interconnected Voice over Internet Protocol (VoIP) service providers. Pursuant to Decision (D.) 24-11-003, no action is required for detariffed carriers.

Submit electronically via email to [CDCompliance@cpuc.ca.gov](mailto:CDCompliance@cpuc.ca.gov). **FILE ELECTRONICALLY UNLESS REQUESTED BY STAFF TO FILE A HARD COPY.** All filers are instructed to include a CD compliance cover sheet available at: <https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/licensing-compliance/carrier-reporting-requirements/08-05-21-final-cd-compliance-submission-cover-sheet-no-pw-.pdf>.

Additional Annual Tariff Filing requirements information and the fillable report form is available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements/tariff-filing-requirements>.

**2) ANNUAL PERFORMANCE BOND FILING (DUE MARCH 31, 2026)**

Pursuant to D.13-05-035, D.10-09-017, D.11-09-026, and D.24-11-003, all telephone corporations granted operating authority pursuant to Pub. Util. Code Sections 1001 and 1013, as well as those approved through a Wireless ID Registration and Nomadic Registration, are required to submit an executed performance bond annually via a Tier 1 advice Letter. Pursuant to D.24-11-003, each annual performance bond filing must include supporting documentation that demonstrates that the performance bond remains in full force and continuous for the duration of the telephone corporation's active license or registration with the Commission. Additional supporting documentation with the annual performance bond advice letter is required and can include, but not limited to, a continuation certificate, payment invoice, or other documentation that shows

the performance bond is still in full force and effect to facilitate staff review and confirm the bond is still in effect.

Submit the Annual Performance Bond via the Advice Letter (Tier 1) process and email to [TD\\_PAL@cpuc.ca.gov](mailto:TD_PAL@cpuc.ca.gov). Use the **new and simplified Advice Letter Filing Summary Form**.<sup>5</sup> Additional Advice Letter information is available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/advice-letter-information>. For information regarding the Performance Bond filing requirement, visit: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements/performance-bond-requirements>.

**3) ANNUAL REPORT ON OPERATIONS AND FINANCIALS (DUE MARCH 31, 2026)  
AND ANNUAL AFFILIATE TRANSACTION REPORT (DUE MAY 1, 2026)**

Pursuant to General Order (G.O.) 104-A, D.93-02-019, D.24-11-003, and Operating Authority Decisions and Registration approvals, all Telephone Corporations subject to CPUC jurisdiction are required to file reports on their California operations as specified by the CPUC.

Submit the following reporting requirements for **Calendar Year 2025** via email to [CDCompliance@cpuc.ca.gov](mailto:CDCompliance@cpuc.ca.gov). **FILE ELECTRONICALLY UNLESS REQUESTED BY STAFF TO FILE A HARD COPY.**

**a) AT&T California (U-1001-C); Frontier California (U-1002-C); Consolidated Communications of California Company (U-1015-C); Frontier Communications of California (U-1024-C); and Frontier Communications of the Southwest (U-1026-C)**

- (1) Copies of the following Federal Communications Commission (FCC) ARMIS Data
  - FCC Report 43-01: The Annual Summary Report
  - FCC Report 43-02: The Uniform Systems of Accounts (USOA) Report
  - FCC Report 43-03: The Joint Cost Report
  - FCC Report 43-07: The Infrastructure Report
  - FCC Report 43-08: The Operating Data Report
- (2) Affiliate Transaction Report ([CPUC Report Template](#))

**b) All General Rate Case Incumbent Local Exchange Carriers (GRC ILECs)**

- (1) Selected Financial Data ([CPUC Report Template](#))
- (2) Annual Report on Operations using the FCC Form M Format

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<sup>5</sup> <https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/licensing-compliance/advice-letter-information/alform.pdf>

(3) Affiliate Transaction Report ([CPUC Report Template](#))

c) All Uniform Regulatory Framework (URF) Competitive Local Exchange Carriers, Interexchange Carriers (Wholesale and Reseller), and all Fixed Interconnected VoIP providers

- (1) Operational and Financial Information Report (New [CPUC Report Template](#))
- (2) Affiliate Transaction Report ([CPUC Report Template](#))

d) All Wireless Telephone Corporations (Wholesale and Reseller); All Personal Communications Carriers; All Radio Telephone Utilities, and all Nomadic Interconnected VoIP providers

- (1) Affiliate Transaction Report ([CPUC Report Template](#))

Additional Annual Report and Annual Affiliate Transaction Report requirement information and CPUC report templates are available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements/annual-report-forms>. To complete the Annual Affiliate Transaction Report, please use the fillable report form [Annual Affiliate Transaction Report Form with Instructions \(PDF\)](#). For All Uniform Regulatory Framework (URF) Competitive Local Exchange Carriers, Interexchange Carriers (Wholesale and Reseller), and Fixed Interconnected VoIP providers, please use the fillable report form [Annual Report for Operational and Financial Information Form with Instructions \(PDF\)](#).

The Annual Report and Affiliate Transaction Reports fall within the CPUC G.O. 66-C and Pub. Util. Code Section 583. These statutes address public inspection of reports filed with the CPUC. Reports are public records and, as such, are open to public inspection unless they are within the exclusions of G.O. 66-C or exempted under the California Public Records Act (Government Code (GC) Section 6250 *et seq.*). Records exempted from public inspection may be made public on a case-specific determination by the CPUC that the public interest in withholding those records clearly outweighs the public interest in disclosure. (See GC Section 6254(a)).

If you **request confidential treatment**, you must submit:

1. One complete copy of the report, and
2. One copy with the claimed confidential information redacted, inserting the term **REDACTED** in the appropriate sections, along with the required confidentiality declaration.

All filings must comply with the confidential document process D.16-08-024.<sup>6</sup>

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<sup>6</sup> <http://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M184/K382/184382359.PDF>