

CPUC Internal Process for Telecommunications User Fee Filing System (TUFFS)-related Refund Claims

The Commission follows a review process for misreported or over-remitted intrastate revenues and resulting user fees and surcharges entered into the Commission's TUFFS system by registered or licensed California communications carriers.¹ **Claims are limited to reporting errors that occurred within 12 months prior to the date the carrier notifies the Commission by e-mail of the error. Due to this limitation, carriers should submit a claim as soon as an error is discovered.** The Communications Division (CD) and Fiscal Services Office (Fiscal) review carrier claims² and, if valid, issue a credit or check to the carrier. The procedure for reviewing and approving claims falls under two reporting error categories, Technical and Accounting:

- a. **Technical or Data entry Errors** include: 1) transposition errors, where two or more digits are accidentally reversed; 2) transcription errors, where an incorrect key entry has been made; or 3) any similar error made during the reporting and remittance process.
- b. **Accounting Errors** include: 1) collecting user fees and surcharges based on incorrect rates; 2) surcharging non-surchageable services; and 3) any similar error made prior to the remittance process.

Review Process

CD and Fiscal staff will conduct an internal review of all errors. Claims must be submitted to both of these Commission email addresses: UserFees@cpuc.ca.gov and TelcoSurcharge@cpuc.ca.gov. Complete the form (PUC-ACC-001) when submitting a claim, along with these documentations:

- A letter of explanation on the carrier's company letterhead, containing the date(s) and amounts(s) of the payments, amounts(s) requested for refund or credit, and reasons for the refund(s) or credit(s); and
- Proof of payment in the form of bank statements.

Refunds due to Technical or Data Entry Errors

For user fees and surcharges: The Commission may refund overpaid **user fees and surcharges** due to a technical or data entry error by check.

Refunds due to Accounting Errors

For user fees: The Commission may refund overpaid user fees due to an **accounting error** by check.³

¹ Registered carriers include those who are registered pursuant to the WIR process, Public Utilities Code section 285 (VoIP providers who are informally registered with the CPUC), or Public Utilities Code section 1013. Licensed carriers are those who have a CPCN under Public Utilities Code section 1001.

² Claims submitted by a carrier representative and/or a carrier's authorized (third-party) agent.

³ Pursuant to Public Utilities Code section 407, "The Commission shall authorize refunds of the [user] fees provided for in this chapter when the fees were collected in error."

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For **surcharges**: Claims for **surcharge** refunds due to **accounting errors** must be filed with California's Department of General Services (DGS) pursuant to the Government Claims Act. (Gov. Code, § 902.5; see also § 911.2 [a claim relating to a cause of action other than for death or injury shall be presented not later than one year after the accrual of the cause of action as defined in § 901].) A copy of the DGS claim must also be submitted to both of these Commission email addresses: UserFees@cpuc.ca.gov and TelcoSurcharge@cpuc.ca.gov.

For more information about filing a surcharge accounting error-related claim through the DGS, please refer to this link for directions:

<https://www.dgs.ca.gov/ORIM/Services/Page-Content/Office-of-Risk-and-Insurance-Management-Services-List-Folder/File-a-Government-Claim>