

FCC 492A

General Instructions

A. This report is prescribed under the authority of Section 4(I), 4(j), and 205 of the Communications Act of 1934, as amended. FCC 492A shall be filed in triplicate with the Federal Communications Commission, Washington, D.C. 20554 by local exchange carriers (LECs) subject to price-cap incentive regulation filing access tariffs before the Commission. A first report shall be filed no later than three (3) months after the end of a calendar year. A final report shall be filed no later than fifteen (15) months after the end of a calendar year showing adjustments to filed results since the first report. One copy is to be filed with the Office of the Secretary, 445 12th Street, S.W., Room TW-B204, Washington, D.C. 20554 and two copies with the Industry Analysis and Technology Division, Wireline Competition Bureau, Room 6-A162.

B. The data shall be aggregated at the same jurisdictional level as the tariffs.

C. All instructions shall be followed. All questions and statements must be completed. If proper answer is "none" or "not applicable," insert that answer.

D. Any data that requires clarification should be footnoted and fully explained in the Remarks section. If the space provided is not sufficient for the required data or it is otherwise necessary or desirable to insert additional statements or schedules, the insert pages should include the name of the respondent and the time period covered, in a style conforming as nearly as practicable to that appearing on the regular page.

E. All amounts of money shall be shown in thousands of dollars. Losses or other negative items shall be shown in parenthesis. Price-cap sharing amounts shall be shown in parenthesis as negative revenue adjustments. Lower formula adjustments shall be shown as positive revenue adjustments. Rates of return shall be shown to the nearest hundredth.

F. Revenues should include revenues earned during the report period. Costs should also reflect those incurred in the report period.

G. Revenues and costs associated with excluded services under Price-cap incentive regulation shall be excluded from reported data in this report and shall be footnoted and explained in the Remarks section.

H. Total interstate services subject to price-caps shall be defined as interstate access combined with interexchange services in accordance with FCC Docket 87-313 and the Commission's Price-cap Order dated September 19, 1990 and its Order on Reconsideration dated April 17, 1991.

I. Interstate adjustments to rate base, expenses and revenues shall be based upon FCC Docket 86-497 and other related Commission orders, if applicable to the reporting entity.

Specific Instructions (referenced to item numbers on form)

J. Item 3. Particulars

Line 1 – Total Revenues shall include service revenues, interest during construction, if applicable, and miscellaneous operating revenues less uncollectibles.

Line 2 – Total Expenses and Taxes shall include operating expenses, depreciation, amortization, other expenses, interstate allowances and disallowances, if applicable, as well as all taxes. The method of calculating total expenses and taxes shall be in accordance with the ARMIS 43-01 Order, CC Docket 86-182, released July 20, 1990.

Line 4 – Rate Base (Average Net Investment) shall include accounts 2001, 2002, 2003, 2005, 1410, 1438, Cash and Working Capital as developed pursuant to CC Docket 86-497, less accounts 3100, 3200, 3410, 4100, 4300, and 4340. It shall also include interstate rate base allowances and disallowances, if applicable. The method for calculating Rate Base (Average Net Investment) shall be in accordance with the ARMIS Order, CC Docket 86-182, released July 20, 1990.

Line 6 – Sharing/Low End Adjustment Amount shall be calculated to reflect the Sharing/Low End Adjustment amount during the reporting period, which is due to the Sharing/Low End Adjustment made pursuant to Section 61.45(d)(I)(vii) or 61.45(d)(2) for earnings from the prior reporting period. Computation of this amount shall be explained in the Remarks section.

Line 7 – Use the following table to calculate the after tax effect of an FCC ordered refund:

1. FCC Ordered Refund Total _____
2. Refund for Period (Amortized) _____
3. Tax Rate _____
4. Refund Adjusted for Taxes _____
(Line 2 times (1 minus Line 3)) (Enter this amount)

Notice to Individuals – FCC 492A is needed to provide this Commission with data required to fulfill its regulatory responsibilities with respect to interstate telephone service under Title II of the Communications Act of 1934, as amended. FCC 492 is necessary to enable to the Commission to monitor access tariffs and price-cap earnings, and to enforce rate-of-return prescriptions. Your response is mandatory.

Remember – You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid Office of Management and Budget (OMB) control number. This collection has been assigned an OMB control number of 3060-0355.

We have estimated that each response to this collection of information will take, on average, 8 hours. Our estimate includes the time to read the instructions, look through existing records, gather and maintain the required data, and actually complete and review the form or response. If you have any comments on this estimate, or how we can improve the collection and reduce the burden it causes you, please write the Federal Communications Commission, AMD-PERM, Washington, D.C. 20554, Paperwork Reduction Project (3060-0355). We also will accept your comments via the Internet if you send them to jboley@fcc.gov. Please DO NOT SEND COMPLETED FORMS TO THIS ADDRESS.

The foregoing Notice is required by the Privacy Act of 1974, P.L. 93-579, December 31, 1974, 5 U.S.C. 552(a)(e)(3), and the Paperwork Reduction Act of 1995, P.L. 104-13, 44 U.S.C. 3507.

Remarks: