

**PUBLIC UTILITIES COMMISSION OF NEVADA
RECONCILIATION OF ASSESSABLE REVENUES
TELECOMMUNICATIONS
CALENDAR YEAR 2015**

Original
Corrected

☐
☐

Date: _____

Company Name: _____

Preparer Name: _____

Telephone: _____

Gross Intrastate Operating Revenue:

\$ _____ -

(Enter amount from question 6 of the Annual Report applicable to Competitive Suppliers of Telecommunication Services, and from line 8(g) of the Annual Report applicable to Small-Scale Providers of Last Resort.)

The above amount includes the following revenues (enter amount for each type of revenue):

Local Network Service Revenue

Amount:

(Services provided through the local switch.)

Local Service	_____
Connection Charges	_____
Reconnection Fees	_____
Operator Services	_____
Optional Calling Plan Monthly Charges	_____
Directory Assistance	_____
VOIP (interconnected)	_____
Late Payment Revenues (1)	_____
Call Forwarding	_____
Caller Identification	_____
Calling Cards Sold in Nevada (2)	_____
900 Numbers	_____
800 Numbers	_____
Retail Pay Phone (3)	_____

Long Distance Network Service Revenues

Intrastate Toll Service/Charges	_____
Change of Long Distance Carrier Fee (PIC) (LPIC) (4)	_____

Miscellaneous Revenues

Federal USF Support Reimbursements	_____
State NUSF Support Reimbursements	_____
Reimbursement of Charges Levied By Filer to Recover USF Mech.	_____
Broadband	_____
Bundled Revenue (5)	_____
Yellow Page Advertising	_____
White Page Revenue	_____
Inside Wire Installation / Maintenance	_____

LESS (The following types of revenue are not assessable):

Local Network Service Revenue

Amount:

Cellular Service (6)	_____
Voicemail (7)	_____
800 Services Provided to Carrier (8)	_____

Network Access Service Revenues

Switched Access Services	_____
Open Network Architecture Basic Service Elements (UNI)	_____
Special Access Services Provided to Carriers	_____

Long Distance Network Service Revenues

Wholesale Long Distance Services Provided to Carriers (8)	_____
Directory Assistance to Interexchange Carriers (8)	_____

Wireless and Paging Services

Air Time Charges (6)	_____
Roaming Charges (6)	_____
Activation/Deactivation Charges (6)	_____
Wireless Interconnection Services (cellular access) (8)	_____
Wireless 911 Connection Circuits Provided to Carriers (8)	_____

Miscellaneous Revenues

Billing and Collection Service (8)	_____
Telephone Equ. Sales and Rentals (Customer Premises Equ.) (9)	_____
Telecom. Service Provided Inside a Company's Proprietary Net. (10)	_____
Mobile Radio One Way Paging Serve. Interfaced into a Switched Net. (6) (8)	_____
VoIP (non-interconnected) (6) (11)	_____
Affiliate Revenues (12) (13)	_____
Joint Venture Revenues (12) (13)	_____
Subsidiary Revenues (12) (13)	_____
Surcharges, fees and taxes collected (14)	_____
Other Misc - Non Telecomm: (list out) _____	_____

Total Non-Assessable Gross Intrastate Operating Revenue:

\$ _____ -

Net Assessable Gross Intrastate Operating Revenue:

(Gross Intrastate Operating Revenue - Total Non-Assessable Gross Intrastate Operating Revenue)

\$ _____ -

(Report above amount as "Assessable Revenue" on Line 1 of the Annual Revenue and Assessment Report Form due to the Commission on July 1, 2016)

Footnotes:

(1)	Late payment revenues are assessable only if revenues from the underlying charges on which they are based are also assessable.
(2)	Calling card revenues are assessable only to the extent used for assessable services.
(3)	For Retail Payphone, the assessable revenue includes the access line plus local coin revenue and any associated intrastate toll revenues.
(4)	PIC is interstate revenue and is excluded.
(5)	Bundled revenues are included only to the extent the component is intrastate telecommunication revenue from the reporting carrier.
(6)	NRS 704.033(6) specifically excludes CMRS providers from assessment.
(7)	Voicemail is not a telecommunications service under federal or state law. It is treated as an "enhanced" or "information" service under federal law. It does not require a state CPCN to provide, and there are many uncertificated providers of voicemail.
(8)	Resale or wholesale transactions. With respect to the mill assessment, these are excluded per NRS 704.033(5)(c) to the extent that it is a resale or wholesale transaction.
(9)	Customer Premises Equipment (CPE) is not a telecommunications service under federal or state law. There are many uncertificated providers of CPE in Nevada.
(10)	Telecom Service Provided inside a company's network is essentially service provided by a carrier to operate their business. It is not telecommunications service revenue under federal or state law since it is not offered "to the public."
(11)	Other forms of non-interconnected VoIP are similarly excluded.
(12)	Since the mill tax assessment only applies to public utility revenues, uncertificated third parties, even if affiliates, subsidiaries or joint ventures, are not assessable. NRS 704.033(5)(a).
(13)	The exception to this general rule is if the affiliate, subsidiary or joint venture is fulfilling the telecommunications provider's Provider of Last Resort obligations, as designated pursuant to NRS 704.6878 and the regulations promulgated thereunder, the revenues of that affiliate, subsidiary or joint venture are assessable.
(14)	Surcharges, taxes and fees are collected and passed on to the entity receiving the funds and are not included as assessable revenue.