



BRIAN SANDOVAL
Governor

STATE OF NEVADA
PUBLIC UTILITIES COMMISSION

PAUL A. THOMSEN
Chairman
ALAINA BURTENSHAW
Commissioner
DAVID NOBLE
Commissioner
STEPHANIE MULLEN
Executive Director

May 26, 2016

RE: Regulated Assessment for Calendar Year 2015

Dear Public Utility:

Pursuant to Section 704.035 of the Nevada Revised Statute (“NRS”), please complete the enclosed Annual Revenue and Assessment Report Form and return it to the Public Utilities Commission of Nevada (“Commission”) with your remittance on or before **July 1, 2016. Forms that are incomplete will be returned to the preparer.**

The assessment rate for fiscal year 2017 is 2.34 for the Commission and 0.55 for the Bureau of Consumer Protection for a total of 2.89 mills (.00289). This rate is based on the total gross operating revenue as defined in NRS 704.033 for the period commencing January 1, 2015, and ending December 31, 2015. The minimum assessment due and payable to the Commission is \$100.00.

A separate Annual Regulatory Assessment Form and Reconciliation of Assessable Revenues (this form should reflect the information filed with the 2015 Annual Report which was due May 15, 2016). Forms must be submitted for *each* company by mail or e-payment system.

Mail: Annual Regulatory Assessment Form and Reconciliation of Assessable Revenues Form is available on the Commission’s website under the forms section (<http://puc.nv.gov>). Mail completed form and remittance to: Public Utilities Commission of Nevada, Attn: Fiscal Services, 1150 E. William Street, Carson City, NV 89701.

E-Payment System: Commission’s website at: <http://pucweb1.state.nv.us/pucpayments2/>. Payments can be made by selecting the **Annual Regulatory Assessment** link. For electronic payment technical assistance, please contact Rupert White at 775-684-6129.

NRS 353.1467 requires “all payments of money owed to a Nevada state agency for taxes, interest, penalties or any other obligations that, in the aggregate, amount to \$10,000 or more must be made by any method of electronic transfer of money allowed by the state agency.” Failure to transfer funds in the amount of \$10,000 or more electronically is a violation of NRS 353.1467.

Should you have any questions regarding these requirements, please contact Ann Scott at 775-684-6187.

Sincerely,

Stephanie Mullen
Executive Director

Enclosure

PUBLIC UTILITIES COMMISSION OF NEVADA
Annual Revenue and Assessment Report Form
for Calendar Year 2015

Company Name: _____
CPC No. _____
Company Address: _____

Telephone: _____
Email Address _____

Preparer Name: _____
Preparer Company: _____
Address: _____

Telephone: _____
Email Address _____

1. **ASSESSABLE REVENUE:** I/We the undersigned, under penalty prescribed in NRS 704.035, do hereby certify that total gross intrastate operating revenue as defined in NRS 704.033 and as contained in appropriate company ledgers for the above calendar year commencing January 1, 2015, and ending December 31, 2015 was:

ASSESSABLE REVENUE \$ _____

2. **ASSESSMENT:** The assessment rate for this reporting period is 2.89 mills (.00289). Your assessment for this year is the above ASSESSABLE REVENUE x .00289. **The MINIMUM assessment is \$100.**

ASSESSMENT \$ _____

3. **LATE FEE:** The fee for late payment (payment not made on or before August 1, 2016) is one (1) percent of the total unpaid balance, **or \$10, whichever is greater**, for each month or portion thereof that the assessment is delinquent. No late fee may exceed \$1,000 for each delinquent payment.

LATE FEE \$ _____

4. **AMOUNT DUE:** Total of ASSESSMENT and LATE FEE. This amount is due and payable on July 1, 2016, with late fees payable if paid after August 1, 2016. If the quarterly payment option is chosen, the first payment is due July 1, 2016, with subsequent payments due October 1, 2016, January 1, 2017 and April 1, 2017. If the assessment is paid late the appropriate late fee is to be included in the payment.

AMOUNT DUE \$ _____

This is an _____ ANNUAL PAYMENT OR _____ QUARTERLY PAYMENT

I, _____, on behalf of _____ declare under

[name of signatory]

[regulated entity]

penalty of perjury under the laws of the State of Nevada that I have carefully examined the foregoing information provided to the Public Utilities Commission of Nevada, and declare it to be a complete and correct statement to the best of my knowledge, information and belief; and that I have the authority to make these representations and to bind the regulated entity on whose behalf I am providing this information. I further declare that the foregoing information has been prepared by me or under my direction.

Signature: _____

Date: _____

**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.