

**ANNUAL REPORT FILING GUIDE**  
**Applicable to Competitive Suppliers of Telecommunication Services**  
**Docket No. 25-01005**

Pursuant to Nevada Revised Statutes (“NRS”) 704.68871 and Nevada Administrative Code (“NAC”) 704.7483, each Competitive Supplier of Telecommunication Services must file an annual report (“report”) with the Public Utilities Commission of Nevada (“Commission”) on or before **May 15** of the year following the calendar year for which the report is submitted. **There is no grace period.**

NRS 704.68871 specifies the contents of the report and NRS 703.193 requires that the report be submitted under oath. The Annual Report, which includes a page for Reconciliation of Assessable Revenues and an Oath page, can be found on the Commission’s website at <http://puc.nv.gov>.

Please file this completed **Annual Report Form**, with accompanying three **Company financial statements**, the **Reconciliation of Assessable Revenues Form** and signed **Oath page** by mailing or hand-delivering to either of the Commission’s Offices, or electronically filing the forms in accordance with the Commission’s electronic filing requirements, which are available on the Commission’s website. You should retain copies for your files.

Public Utilities Commission of Nevada  
1150 East William Street  
Carson City, NV 89701-3109

or

Public Utilities Commission of Nevada  
9075 W. Diablo Drive, Suite 250  
Las Vegas, NV 89148-7674

The Annual Report must be completed and filed to meet regulatory obligations, and must be submitted for any year (or part thereof) during which a Certificate of Public Convenience and Necessity (“CPC”) was active.

Failure to submit the completed report as described above will result in rejection of the report and may subject you to an administrative fine of up to \$1,000 per day for each day of the violation pursuant to NRS 703.380, revocation of your CPC pursuant to NRS 703.377, and/or other remedies available to the Commission.

If the mailing address or contact information for your company has changed from the last report, you must notify the Commission in writing of the change immediately. This is also required for any future changes.

According to NAC 704.7494, a telecommunication provider may not change its name or the name under which it conducts business in this State without obtaining prior authorization from the Commission. An Application for Name Change form can be found on the Commission’s website.

Please note that the Annual Report and accompanying Company financial statements, once filed, will become public record, unless you request portions to be treated as confidential. Please follow the Commission's confidentiality procedures which are located in NAC 703.5274. If you submit any portion of your Annual Report or accompanying Company financial statements confidentially, you must complete and file a Protective Agreement with the Regulatory Operations Staff of the Commission.

If you have any questions about your responsibilities with regard to filing your report, call the Public Utilities Commission at 775-684-6101.

**Eligible Telecommunications Carriers (“ETC”) Only:**

NAC 704.680465 requires that companies which have been designated as ETCs provide information concerning their compliance with offering the services described in 47 CFR § 54.101; and report on the frequency with which they advertise the availability of Link Up/Lifeline programs.

# TELECOMMUNICATION PROVIDER ANNUAL REPORT REQUIREMENTS

CALENDAR YEAR 2024

DOCKET NO. 25-01005

ORIGINAL SUBMISSION

CORRECTED SUBMISSION\*

\* If the original filing is being amended or corrected, the entire report must be resubmitted.

## Public Utilities Commission of Nevada

1150 E. William Street  
Carson City, NV 89701-3109  
Phone: (775) 684-6101  
Fax: (775) 684-6110



9075 W. Diablo Drive, Suite 250  
Las Vegas, NV 89148  
Phone: (702) 486-7210  
Fax: (702) 486-7206

<http://puc.nv.gov>

1. Company Name: \_\_\_\_\_  
DBA: \_\_\_\_\_  
CPC No.: \_\_\_\_\_

2. Mailing Address: \* \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
Phone No.: \_\_\_\_\_  
Company Website: \_\_\_\_\_

**\*NOTE: ALL future correspondence, including Notices and Complaints, will be sent to the mailing address indicated above.**

3. Preparer Name and Company Name: \_\_\_\_\_  
Preparer Address: \_\_\_\_\_  
Preparer E-mail Address: \_\_\_\_\_  
Preparer Phone No.: \_\_\_\_\_

4. The location where any working papers supporting the annual report may be reviewed: \_\_\_\_\_  
\_\_\_\_\_

5. The three financial reports listed below must be provided for the Company, regardless of whether the Company had customers or provided service in Nevada:  
Statement of Income  
Balance Sheet  
A Statement of Cash Flows for the total operations of the telecommunication provider (if the Company does not have an internally-generated cash flow statement, a template is available on the Commission's website)

**The financial statements must be prepared in accordance with generally accepted accounting principles and based on the calendar year.**

6. Total Nevada gross intrastate operating revenues for the period: \$ \_\_\_\_\_

7. Company's regulatory contact who will be responding to any consumer complaints received by the Commission:  
Name: \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-mail Address: \_\_\_\_\_

8. NAC 704.680465 requires that companies which have been designated as Eligible Telecommunications Carriers affirm their compliance with offering the services described in 47 CFR § 54.101; and the frequency with which they advertise the availability of Tribal link-up/Lifeline programs. By signing the Oath for this Annual Report, the undersigned affirms that the Company: (a) holds a CPC authorizing it to provide basic service or is a county telephone line or system; (b) offers the services described in 47 CFR § 54.101 throughout its service area at nondiscriminatory rates using its own facilities or a combination of its own and resale services from another provider; and (c) at least every three months, advertises the availability of its services throughout its service area.
9. Please complete and file the attached Reconciliation of Assessable Revenues Form.
10. Please complete, sign and file the Oath page (NRS 703.193).

Line  
No.

**RECONCILIATION OF ASSESSABLE REVENUES**

1	<b><u>Assessable Revenue:</u></b>	
2	<b>Local Network Service Revenue (services provided through the local switch)</b>	<b><u>Amount:</u></b>
3	Local Service	\$
4	Connection Charges	\$
5	Reconnection Fees	\$
6	Operator Services	\$
7	Optional Calling Plan Monthly Charges	\$
8	Directory Assistance	\$
9	VOIP (interconnected)	\$
10	Late Payment Revenues (1)	\$
11	Call Forwarding	\$
12	Caller Identification	\$
13	Calling Cards Sold in Nevada (2)	\$
14	900 Numbers	\$
15	800 Numbers	\$
16	Retail Pay Phone (3)	\$
17	<b>Long Distance Network Service Revenues</b>	
18	Intrastate Toll Service/Charges	\$
19	Change of Long Distance Carrier Fee (LPIC) (4)	\$
20	<b>Miscellaneous Revenues</b>	
21	Federal USF Support Reimbursements	\$
22	State NUSF Support Reimbursements	\$
23	Reimbursement of Charges Lev. By Filer to Recover USF Mech.	\$
24	Broadband	\$
25	Bundled Revenue (5)	\$
26	Yellow Page Advertising	\$
27	White Page Revenue	\$
28	Inside Wire Installation/Maintenance	\$
29	Other (itemize): _____	\$
30		
31		<b><u>Total Assessable Revenue</u></b>
32		<b>\$</b>
32	<b><u>Non-Assessable Revenue:</u></b>	
33	<b>Local Network Service Revenue</b>	<b><u>Amount:</u></b>
34	Cellular Service (6)	\$
35	Voicemail (7)	\$
36	800 Services Provided to Carrier (8)	\$
37	<b>Network Access Service Revenues</b>	
38	Switched Access Services	\$
39	Open Network Architecture Basic Service Elements (UNI)	\$
40	Special Access Services Provided to Carriers	\$
41	<b>Long Distance Network Service Revenues</b>	
42	Wholesale Long Distance Services Provided to Carriers (8)	\$
43	Directory Assistance to Interexchange Carriers (8)	\$
44	<b>Wireless and Paging Services</b>	
45	Air Time Charges (6)	\$
46	Roaming Charges (6)	\$
47	Activation/Deactivation Charges (6)	\$
48	Wireless Interconnection Services (cellular access) (8)	\$
49	Wireless 911 Connection Circuits Provided to Carriers (8)	\$
50	<b>Miscellaneous Revenues</b>	
51	Billing and Collection Service (8)	\$
52	Telephone Equ. Sales and Rentals (Customer Premises Equ.) (9)	\$
53	Telecom Service Provided Inside a Company's Proprietary Net. (10)	\$
54	Mobile Radio One Way Paging Serve. Interfaced into a Switched Net. (6) (8)	\$
55	VoIP (non-interconnected) (6) (11)	\$
56	Affiliate Revenues (12) (13)	\$
57	Joint Venture Revenues (12) (13)	\$
58	Subsidiary Revenues (12) (13)	\$
59	Surcharges, fees and taxes collected (14)	\$
60	Other (itemize): _____	\$
61		
62		<b><u>Total Non-Assessable Revenue</u></b>
62		<b>\$</b>
63		<b><u>Total Gross Operating Revenue (Lines 31 + 62)*</u></b>
63		<b>\$</b>

\*Total should be the same as the total provided for question 6

**Footnotes:**

- (1) Late payment revenues are assessable only if revenues from the underlying charges on which they are based are also assessable.

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- (2) Calling card revenues are assessable only to the extent used for assessable services.

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- (3) For Retail Payphone, the assessable revenue includes the access line plus local coin revenue and any associated intrastate toll revenues.

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- (4) PIC is interstate revenue and is excluded.

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- (5) Bundled revenues are included only to the extent the component is intrastate telecommunication revenue from the reporting carrier.

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- (6) NRS 704.033(6) specifically excludes CMRS providers from assessment.

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- (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.

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- (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.

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- (9) Customer Premises Equipment (CPE) is not a telecommunications service under federal or state law. There are many uncertificated providers of CPE in Nevada.

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- (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.”

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- (11) Other forms of non-interconnected VoIP are similarly excluded.

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- (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).

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- (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.

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- (14) Surcharges, taxes and fees are collected and passed on to the entity receiving the funds and are not included as assessable revenue.

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