

Questions from FCC Form 481 Webinar
Presented August 15 and September 19, 2013

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General

Q1: When can I use E-File to file the FCC Form 481?

A1: The online FCC Form 481 is now available through [E-File](#), USAC's online filing system.

Q2: What is the official name of the FCC Form 481?

A2: The Office of Management and Budget (OMB) identifies it as "FCC Form 481 – Carrier Annual Reporting Data Collection Form."

Q3: Is E-File the only way to submit the FCC Form 481?

A3: No, carriers may use the Excel version and submit the form via [email](#). However, USAC strongly recommends that carriers file FCC Form 481 in E-File. Drop-down boxes and system validation checks are not available in the Excel version, which may result in a noncompliant filing and the need to re-file the form.

Q4: When is the FCC Form 481 due to USAC, the FCC, and state commissions?

A4: The FCC Form 481 must be filed by October 15, 2013, with USAC, the FCC, and relevant state commissions. When submitting FCC Form 481 to USAC, carriers should file concurrently with the FCC and relevant state commissions, U.S. territory authorities, or Tribal governments, as appropriate.

Q5: When will the FCC Form 481 be due in subsequent years?

A5: The FCC Form 481 will be due on July 1 of each year.

Q6: Does the FCC Form 481 address Section 54.313 requirements?

A6: Yes, the FCC Form 481 addresses the annual reporting requirements as specified in Section 54.313(a) - (g) (High Cost Program). In addition, the FCC Form 481 addresses the annual reporting requirements of Section 54.422 (Lifeline Program).

Q7: Does the FCC Form 481 address Section 54.314 requirements?

A7: No, the FCC Form 481 addresses the annual reporting requirements for Section 54.313(a) - (g) (High Cost Program) and Section 54.422 (Lifeline Program). It does not address the certification requirement for Section 54.314.

Sample certification letters for Section 54.314 are located on the High Cost Program [Forms page](#) of the USAC website.

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Q8: What is meant by Program Year 2014?

A8: Program year refers to the year that funding is received. This year's filing is called Program Year 2014 because the information in the filing will be used for 2014 disbursements. The data filed is from 2012, which is the most recent full calendar year data available. For financial statement purposes, the current year is calendar year 2012 and the prior year is calendar year 2011.

Q9: For FCC Form 481 reporting, can a fiscal year be a 12-month cycle other than the calendar year? For example, a fiscal year that runs from July 1 through June 30.

A9: Yes. According to the OMB-approved instructions, privately held rate-of-return carriers should file financial data based on a fiscal year that has been audited and certified by an independent certified public accountant.

Q10: Some state filings are not on a calendar-year basis. Can carriers file per state requirements if not on a calendar-year basis?

A10: The time frame used for reporting data depends on the type of information requested. The regulations for reporting service outages (sections 54.313(a)(2)(i)&(ii) / 54.422(b)(1)); unfulfilled service requests (Section 54.313(a)(3)); and complaints (sections 54.313(a)(4) & 54.422(b)(2)) require reporting on a calendar year basis. However, other information such as financial data is reported on a fiscal-year basis.

Q11: Are CLECs that do not receive support required to file the FCC Form 481?

A11: No. Any carrier that does not receive High Cost Program or Lifeline Program support is not required to file FCC Form 481.

Q12: If there are two incumbent local exchange carriers (ILECs) that make up one study area, how many FCC Forms 481 should be filed?

A12: Both ILECs will have to file a separate FCC Form 481 under their specific Service Provider Identification Number (SPIN) for the same Study Area Code (SAC) based on the information relevant to their operations. Each carrier should send a letter or email to USAC confirming they have filed two separate FCC Forms 481 for the same SAC. However, one FCC Form 481 can be filed if their operations are merged. The carrier filing the FCC Form 481 should send a letter to USAC confirming they have filed one certification for the SAC and listing the associated ILECs. The letters should be sent to USAC [via email](#).

Q13: If I have two companies within one study area and submit two FCC Form 481 filings, how should I label the PDF files in order to distinguish between the two companies?

A13: Attach "a" or "b" at the end of the file name to distinguish the filings and send USAC an email and let us know which identifier relates to which company.

Q14: Should a carrier that has multiple study areas submit more than one FCC Form 481?

A14: Yes. Carriers must submit a separate FCC Form 481 for each SAC.

Q15: If a carrier received its first SAC in 2013 and did not receive any support in 2012, is the carrier required to file an FCC Form 481 for this year?

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A15: No. If a carrier did not receive support in 2012 and does not expect to receive support in Program Year 2014 (i.e., disbursements made in 2014), the carrier is not required to file the FCC Form 481 this year. However, if a carrier expects to receive support in 2014, the carrier is required to file FCC Form 481 this year.

Q16: If a carrier misses the filing deadline, will the carrier's High Cost Program support be suspended or terminated? Will the carrier need an FCC waiver petition to receive support in 2014?

A16: A list of all noncompliant carriers will be conveyed to the FCC and the FCC will make determinations on program support. If you believe your company will not be able to make a compliant filing, you should proactively file for a waiver with the FCC.

Q17: What happens if I attach an incorrect PDF file?

A17: PDF attachments cannot be deleted, but they can be replaced. If a PDF has been attached and contains incorrect information or has not been named correctly, you can attach another PDF file and the original one will be overwritten. If you have attached a PDF mistakenly, attach a blank document in its place. You can still use the same naming convention (SAC/state/line number) for the new file.

Q18: Can more than one PDF be attached to a line?

A18: No, only one PDF file can be attached to a given line. Please combine all relevant information into a single PDF before attaching the file.

Q19: Can I delete the FCC Form 481 after I upload it?

A19: No, the FCC Form 481 cannot be deleted once uploaded. If a carrier has created extra versions, you must certify and submit one copy. Leave any extra versions as they are. If you submit two certified versions of the FCC Form 481, USAC will accept the most recent certified version of the FCC Form 481. Email USAC if that is not the case.

Q20: What happens if there are errors or omissions in a filing? Will the data be reviewed by USAC?

A20: Yes. USAC performs data validations on filings. If USAC detects any errors or omissions, USAC will ask the carrier to provide amended information in an expedited time frame. Invalid data will not directly affect a carrier's compliance status.

Q21: Since the Lifeline Program information has already been filed for 2012; do carriers need to file this year's FCC Form 481 only for the High Cost Program (Section 54.313)?

A21: No. If a carrier receives High Cost Program and/or Lifeline Program support, the carrier must make a compliant Program Year 2014 filing addressing all support received (High Cost Program (Section 54.313) and/or Lifeline Program (Section 54.422) annual reporting requirements).

Q22: If a line or section of the form is not applicable (e.g., unfilled service requests or the price cap form), should a carrier complete the form or leave the not-applicable section blank?

A22: Carriers do not have to complete sections that are not applicable to them. They should leave those sections blank.

Q23: For the FCC Form 481 template 800 (Operating Company Upload Template), this error message appears: "SAC code has too many characters." How can this error be fixed?

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A23: This error occurs when data is copied from another Excel file. To fix the issue, copy and paste the SACs to the template. Enter an apostrophe (') before each SAC (i.e., '123456) on the template. Another option is to manually enter the SACs in the template.

Q24: Should PDF files be named in a certain way?

A24: Carriers must use the following naming convention when attaching PDF files to specific line items on the form: SAC/state/line number.pdf. When carriers attach a PDF file to the filing, it will cause an error if the name of the file has the extension in capital letters. For example, file.PDF. The file must be renamed so the file extension is in small letters. For example, file.pdf. Then upload the file again with the correct extension.

Q25: Should Excel files be named in a certain way?

A25: Carriers may use unique names when saving their Excel templates as long as the template files have the .xlsm extension. Carriers may use the following naming convention when saving their templates, but it is not mandatory: SAC/state/line number.xlsm.

Q26: If I'm submitting FCC Form 481 as an agent, do I list myself as the contact?

A26: The contact should be the individual with the most knowledge of the data on the form, even if that person is not the one entering the data or submitting the form.

Filing and Certifications

Q27: Is there a recommended work flow for filling out the FCC Form 481 online? Should it be done in the same sequence as presented in USAC's training webinar?

A27: Refer to the FCC Form 481 [Online Filing Instructions](#) for the recommended filing process.

Q28: Is it necessary to save each page of FCC Form 481 before moving onto the next page in E-File?

A28: No, it is not necessary, but it is highly recommended. A partially completed FCC Form 481 can be saved and worked on later.

Q29: How can a carrier obtain a paper copy of what they submitted in E-File? Do carriers need to submit paper copies to the relevant state commissions and Tribal governments?

A29: Refer to page 67 of the FCC Form 481 [Online Filing Instructions](#) for the procedures to print paper copies of a completed FCC Form 481. Carriers must file printed copies of the certified and completed FCC Form 481 and attachments with the FCC, relevant state commissions, and/or other regulatory agencies. It is recommended that carriers file the FCC Form 481 with state commissions concurrent with filing with the FCC and USAC.

Note: Submission of the FCC Form 481 through E-File is a submission to USAC only. Carriers must file certified paper copies (FCC Form 481 and relevant PDF attachments) with the FCC and state commissions separately.

Q30: How do carriers file the FCC Form 481 with the FCC?

A30: As an ETC, you must file this form with the FCC, USAC, and the relevant state commission, relevant authority in a U.S. Territory, or Tribal governments as appropriate. ETCs may complete this form online

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at www.usac.org, and print out the completed form, which can then be submitted to the FCC via its Electronic Comment Filing System (ECFS), <http://apps.fcc.gov/ecfs/> and must clearly reference WC Docket No. 10-90. Parties who choose to file by paper with the FCC must file an original and one copy of each filing.

- Filings can be sent by hand or messenger delivery, by commercial overnight courier, or by first-class or overnight U.S. Postal Service mail. Filings must be addressed to the Commission's Secretary, Office of the Secretary, Federal Communications Commission.
- Hand-delivered or messenger-delivered paper filings for the Commission's Secretary must be delivered to FCC Headquarters at 445 12th St. SW, Room TW-A325, Washington, DC, 20554. The filing hours are 8:00 AM to 7:00 PM Hand deliveries must be held together with rubber bands or fasteners. Envelopes and boxes must be disposed of before entering the building.
- Commercial overnight mail (other than U.S. Postal Service Express Mail and Priority Mail) must be sent to 9300 East Hampton Drive, Capitol Heights, MD, 20743.
- U.S. Postal Service first-class, Express, and Priority mail must be addressed to 445 12th St. SW, Washington, DC, 20554.

Parties seeking confidential treatment of portions of their FCC Form 481 should file with the FCC pursuant to Section 0.549 of the FCC's rules. Parties should follow the local rules to file with their relevant state commission, relevant authority in a U.S. Territory, or Tribal governments, as appropriate.

Q31: Will data that is not required to be submitted in 2013 be present on the FCC Form 481 this year?

A31: In the Excel version, all the information will be present. In E-File, lines and sections that are not relevant will be noted in the [Online Filing Instructions](#).

Q32: Is there a way to electronically redact confidential information in the E-File submission?

A32: No, carriers must manually redact confidential information from the FCC Form 481.

Note: However, all filings to USAC are treated as confidential and they should never be redacted. Any redacted filing is considered noncompliant by USAC. For FCC filings, carriers wishing to file a redacted form must file both a confidential copy and a redacted copy based on FCC confidentiality rules. Refer to state commissions for their procedures on confidentiality.

Section 100

Q33: Which carriers are required to complete Section 100?

A33: All carriers who have previously filed a five-year service quality improvement plan must complete Section 100 by filing an annual progress report pursuant to Section 54.202(a). CETCs whose support is being phased down do not have to file new five-year build-out plans, but they must file updates to existing plans. Price cap and rate-of-return recipients of frozen support or Connect America Fund incremental support do not have to file new five-year plans in 2013.

Q34: If the state filed for ETC certification on a carrier's behalf, is that carrier considered a state-designated ETC?

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A34: Yes, if ETC certification was granted by a state regulatory commission then the carrier is considered a state-designated ETC.

Q35: Do carriers have to respond to lines 110 and 111 if they do not have an existing five-year plan?

A35: Yes. For line 110, answer “Yes” or “No.” If the answer for line 110 is “Yes,” but the carrier does not have a five-year plan, respond “No” in line 111. If the carrier responded “No” in line 111, leave lines 112 through 118 blank.

Q36: Since the initial five-year service quality improvement plans are not due until July 1, 2014, does this mean the first progress report for the five-year plans will be due the following year?

A36: Yes, based on current FCC orders and regulations, the first five-year plan progress reports will be due on July 1, 2015.

Q37: For line 110, what response is required if a carrier was initially designated by a state commission but the state has since relinquished authority to designate or certify ETCs?

A37: If the carrier received its ETC certification from a state commission and never had regulatory obligation to file for ETC certification under Section 54.202 with the FCC, the carrier would answer “No” to that question.

Q38: Is it correct to answer “Yes” on line 111 if I submitted a five-year plan to the state and they file our recertification with the FCC?

A38: No. You would only answer “Yes” if the five-year plan is filed with the FCC. The state commission re-certification does not convey the five year plan with the FCC; that is the Section 54.314 ETC certification.

Section 200

Q39: Are only FCC-designated Lifeline Program ETCs required to report voice service outages (Section 200)?

A39: Yes, FCC-designated Lifeline Program ETCs (Section 54.422b) are required to report voice service outages through completion of this section. State-designated Lifeline Program ETCs are not required to complete this section.

Q40: What is NORS?

A40: NORS is the Network Outage Reporting System maintained by the FCC.

Q41: Are outages reported to NORS the only service events that must be included on the FCC Form 481?

A41: No, outages that are not reported to NORS may need to be included on the FCC Form 481 in order to comply with FCC regulations. A reportable outage meets the criteria set forth in sections 54.313(a)(2), 54.422(b)(1), and 4.5. As per sections 54.313(a)(2) and 54.422(b)(1), ETCs must report any service outage in a given study area that occurred in the prior calendar year. A service outage (as per 47 CFR 4.5) is deemed a reportable incident if it lasts at least 30 minutes and it affects at least 10 percent of the end users served in the service area or a 911 special facility (as defined in 47 CFR Section 4.5(e)). The data collected (e.g., outage start and end date, outage start and end time, number of customers

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affected, etc.) should be consistent with the data reported to NORS.

Q42: Is the NORS reference number a required field?

A42: No, this field is not mandatory input in the FCC Form 481 filing.

Q43: What are the criteria for reporting voice outages?

A43: As per sections 54.313(a)(2) and 54.422(b)(1), ETCs must report any service outage in a given study area that occurred in the prior calendar year. A service outage (term defined in 47 CFR Section 4.5) is deemed a reportable incident if it lasts at least 30 minutes and it affects at least 10 percent of the end users served in the service area or a 911 special facility. The data collected on this page should be consistent with the data reported to NORS.

Q44: 47 CFR 54.313(a)(2) requires reporting outages that potentially affect at least 10 percent of end users served in a designated service area. Page 17 of the FCC Form 481 instructions states, "The data collected on this page should be consistent with the data reported on the Network Outage Reporting System." The data reported in NORS is ruled by 47 CFR Part 4, which says nothing of the 10 percent rule. How can the data be consistent if the criteria are different?

A44: Any outage that meets the reporting parameters of Section 54.313(a)(2) should be reported. Outages that do not meet the NORS requirements do not need to include a NORS number, but still must be reported.

Q45: For determining outage impacts, do carriers calculate the voice outage as a percentage of total customers or as a percentage of a specified area?

A45: The percentage is based on the number of customers in the carrier's study area.

Q46: Does voice outage mean when the customer has no dial tone or does it refer to any outage (e.g., a long distance carrier fiber line is cut, affecting customers until it is repaired)?

A46: A voice service outage refers to a loss of dial tone. The definition per Section 4.5 defines an outage as "a significant degradation in the ability of an end user to establish and maintain a channel of communications as a result of failure or degradation in the performance of a communications provider's network."

Q47: What are resellers required to submit regarding outages?

A47: Resellers receiving High Cost Program or Lifeline Program support are required to meet the annual reporting requirements (Section 54.313, for the High Cost Program or Section 54.422) delineated in the OMB-approved FCC Form 481 filing.

Q48: What if outage- or other incident-specific data was not collected previously?

A48: In order to be compliant, carriers must address the FCC Form 481 filing instructions. The FCC Form 481 reporting requirements are independent of service outage information collected in other regulatory reporting. The FCC Form 481 reporting requirements were OMB approved for filing in this 2013 annual report. Although the data may have not been collected in previous regulatory filings, it is required for compliance with FCC Form 481 annual reporting.

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Q49: What if there are no outages for me to report?

A49: If there are no outages to report, check the box in line 210. Then check the appropriate box(es) in line 200 to show completion of the section. There is no need to attach a template or input data in the section.

Section 300

Q50: Regarding unfulfilled service requests, if a customer requests 4/1 broadband service but my company can provide only 1 Meg/512 Kbps speeds and the customer accepts the service, is that considered an unfulfilled service request?

A50: No. Unfulfilled service requests pertain to requests only for services the company actually provides.

Q51: What should be included in the PDF attachment on line 310 regarding unfulfilled service requests?

A51: The attachment should provide a detailed explanation for each unfulfilled request for voice service.

Q52: What if there are no unfulfilled voice service requests?

A52: If there are no unfulfilled voice service requests to report, enter "0" for line 300 and check the box to show completion. There is no need to attach a document on line 310. If this section is not applicable, leave the lines in this section blank.

Q53: Are lines 320 and 330 required to be completed for this year (i.e., Program Year 2014)?

A53: No, lines 320 and 330 are not required for this year's filing (i.e., Program Year 2014).

Section 400

Q54: What is the definition of a complaint, required on lines 400 and 430?

A54: Any formal complaints filed with state regulatory commissions or the FCC.

Q55: For section 400 – If a carrier does not have any complaints (either voice or mobile) should I enter "0" or leave it blank?

A55: If a carrier has nothing to report for a particular line, then enter "0." If the section is not applicable, leave the lines in the section blank. Check the associated box to show completion of the line.

Q56: How should complaints that are not specific to either voice or data be reported (e.g., a billing or payment issue)?

A56: Complaints not specific to voice or data need not be reported.

Q57: How should I calculate the number of complaints per 1,000 customers for lines 410 and 420?

A57: These lines should be calculated by first multiplying the number of complaints by 1,000 and then dividing the outcome by the number of customers. For example, a carrier with 20,000 customers and 150 mobile voice complaints would first multiply 150 (complaints) by 1000, which is equal to 150,000. Then the carrier would divide 150,000 by 20,000 (customers). The result is a rate of 7.5 mobile voice complaints per 1,000 customers.

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Section 500

Q58: What should be included in line 510 regarding quality standards and consumer protection rules?

A58: Line 510 requires a descriptive document that lists the quality standards and consumer protection rules that apply to a carrier and outlines the carrier's processes for ensuring compliance with these standards. There is no template for this document. It should be created by the carrier.

Q59: Regarding Section 500, the USAC training webinar states, "Check these boxes after the completion of the required worksheet, which documents that company's processes implemented to assure compliance with these certification requirements." There is no requirement in the FCC rules that documentation of processes implemented to assure compliance be submitted with the annual report. The rules only state that the ETC shall provide certification that it is complying with applicable service quality standards and consumer protection rules (Section 54.313(a)(5); and certification that the carrier is able to function in emergency situations as set forth in sections 54.202(a)(2) and (54.313(a)6). What order or rule requires this additional documentation?

A59: These filing requirements were approved by the OMB in paragraph 580 of the Connect America Fund Order.

Section 600

Q60: Line 610 requires a worksheet. Is there a specific template for functionality in emergency situations that USAC provides, or is it a narrative created by the carrier?

A60: Line 610 requires a descriptive document that explains the processes a carrier employs to remain functional in emergency situations. There is no template for this document. It should be created by the carrier.

Q61: We file emergency preparedness information with the state utility board. Can we use this information to complete line 610?

A61: Yes, this section may be completed with information provided to other authorities as long as it explains the processes a carrier employs to remain functional in emergency situations.

Section 700

Q62: Is this section required for this year's filing?

A62: No, Section 700 is not required for this year's filing (i.e., Program Year 2014).

Section 800

Q63: What are the definitions of designations of a holding, operating, resellers, and reporting company?

A63: The company designations for the purpose of completing FCC Form 481 are:

- A holding company has control over one or more operating companies.
- Some carriers have an operating company organizational level. If this level exists, the operating companies have control over one or more reporting carriers.
- If there is no operating company organizational level, the holding company has direct control over one or more reporting carriers.

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- Some carriers have neither a holding company nor an operating company. In that case, the carrier is considered the reporting carrier and its name should be entered in line 810. Add “NA” to lines 811 and 812.

Q64: My company has a wireless broadband affiliate. Do we need to include its financial information with ours, or is this report just for the regulated portion of our operations?

A64: Carriers are required to file financial information related only to the privately held rate-of-return ETC which receives the High Cost Program support. The financial information should be for total company operations of the ETC.

Q65: Our affiliate does not have a SAC to enter on line 813. Can we leave it blank?

A65: Yes, the SAC field is not mandatory and may be left blank.

Q66: Should long distance affiliates need to be reported if they are serving customers in the same study area?

A66: Long distance affiliates should be identified on line 813 column a1. If study area codes or Doing Business As (DBAs) exist for those affiliates, list them in column a2 and a3 respectively; otherwise leave those fields blank.

Q67: How should an affiliate with multiple “doing business as” designations be entered in line 813?

A67: The affiliate should be entered in column 813a1 and the DBA companies should be listed separately in column 813a3. There must be a separate row for each DBA company.

Q68: Since we own 55 percent of our affiliate, does that automatically make our company a holding company?

A68: Yes. Any carrier having controlling interest is considered a holding company.

Q69: Should all of a carrier’s affiliates and “doing business as” companies be listed in Section 800?

A69: Only telecom-related affiliates and “doing business as” companies operating within the study area need to be included in Section 800.

Section 900

Q70: What are Tribal lands?

A70: According to the regulations for High Cost Program support, Tribal lands include any federally-recognized Indian tribe's Reservation, pueblo or colony, including former Reservations in Oklahoma, Alaska Native regions established pursuant to the Alaska Native Claims Settlement Act (85 Stat. 688) and Indian Allotments, see § 54.400(e), as well as Hawaiian Home Lands—areas held in trust for native Hawaiians by the state of Hawaii, pursuant to the Hawaiian Homes Commission Act, 1920, July 9, 1921, 42 Stat 108, et seq., as amended.

Q71: Is certification of the information provided in Section 900 required?

A71: No, there is no established certification required for Section 900. Carriers are required to explain the processes and engagement with tribal authorities employed to attain compliance. Further, carriers

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should delineate any instances where compliance was attempted but not attained and the complicating factors.

Q72: On line 910 how many characters can be entered for Tribal names?

A72: Up to 1,000 characters can be entered.

Q73: If a company's serving area partially overlaps a Reservation but the company does not provide service to the Reservation, is it obligated to complete the Section 54.313(a)(9) Tribal engagement reporting obligations on line 900? What if no Native Americans reside in the area of the Reservation in which the company's ETC boundary overlaps?

A73: No. Section 900 requires reporting for carriers providing service on Tribal lands that lie in their approved study area. Otherwise, reporting for Section 900 is not required.

Q74: Does a company need to complete section 900 if the company covers Tribal land but has given them the remote site, meaning it is no longer the company's property?

A74: If the switching is no longer on the books of the reporting carrier and they provide no other service on the aforementioned Tribal land, they do not need to file section 900 reporting.

Q75: For line 910, do we use the federally-recognized name of the Reservation?

A75: Yes, based on federal designation of Tribal land.

Q76: If we only serve part of the Reservation, do we just designate what part of the name of the Reservation?

A76: If you provide service on Tribal lands, then answer all questions relevant to compliance. In the PDF describing compliance, delineate the portion of the study area which are and are not on the Tribal lands.

Q77: Regarding compliance reporting of Tribal lands service, Section 54.313(a)(9) states, "To the extent the recipient serves Tribal lands, documents or information demonstrating that the ETC had discussions with Tribal governments that, at a minimum [...]." What information should be included in these documents?

A77: These descriptive documents should explain how the carrier's operations and interactions with Tribal government officials comply with Section 900 reporting requirements.

Q78: If a carrier does not provide service on Tribal lands and has no Tribal government compliance requirements, must it file Section 900?

A78: No, in this case the carrier is not required to file Section 900 of the FCC Form 481.

Q79: If a company is Tribally-owned, does it have to file Section 900?

A79: Yes, in this case the carrier is required to file Section 900 of the FCC Form 481.

Q80: We have two SACs within one state: one on Reservation lands and one near Reservation lands. Do we have to file two FCC Forms 481?

A80: Yes, carriers are required to file an FCC Form 481 for each SAC operating entity.

Section 1000

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Q81: Is Section 1000 required for this year's filing?

A81: No, Section 1000 is not required for this year's filing (i.e., Program Year 2014).

Section 1100

Q82: What is terrestrial backhaul?

A82: Terrestrial backhaul refers to a land-based connection to the broadband backbone network. Terrestrial backhaul can be attained through fiber, microwave, or other technology.

Q83: Does terrestrial backhaul refer to satellite or microwave?

A83: Microwave. Satellite is not a mode of terrestrial backhaul, but microwave is.

Q84: Is terrestrial backhaul for wireless carriers in our study area where we can provide them backhaul?

A84: No, this refers to whether a company has access to terrestrial backhaul that connects to the broadband backbone network.

Q85: If a company has terrestrial backhaul for part of its study area, but not for other parts of the study area, how should they report section 1100?

A85: Based on the OMB instruction, if terrestrial backhaul options exist within a portion of the study area, then carriers should respond in the affirmative for the existence of backhaul options.

Q86: If a carrier has terrestrial backhaul, how should it respond to line 1100?

A86: In line 1100 select "Yes" to certify that the carrier has access to terrestrial backhaul. Do not check the box to the right — this box should be checked only by carriers that do not have terrestrial backhaul access. This is all that is required of carriers with terrestrial backhaul access for line 1100.

If a carrier does not have terrestrial backhaul access, see the [Online Filing Instructions](#) for information on how to complete Section 1100.

Section 1200

Q87: How do I know if a carrier is an FCC ETC or a state ETC?

A87: A carrier's ETC designation as either an FCC ETC or a state ETC is determined by the entity that granted the carrier its ETC designation. If the ETC designation was granted by the state, the carrier is a state ETC; if it was granted by the FCC, the carrier is an FCC ETC.

Q88: What are the current federal default states?

A88: The current federal default states are Delaware, Hawaii, Indiana, Iowa, Louisiana, New Hampshire, North Dakota, South Dakota, American Samoa, and the Northern Mariana Islands. ([FCC 10-72](#), May 2010 is the most recent order that identifies federal default states; see also Public Notice [DA 11-749](#), Attachment A.)

Q89: Does a carrier have to submit actual terms and conditions or just provide a website address?

A89: As specified in the [Online Filing Instructions](#), carriers can comply with either a PDF or website that delineates the carrier's terms and conditions for its Lifeline Program service. It should not provide both;

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however, website address can be included in the PDF document if the website address is over 100 characters.

Q90: Is it acceptable to provide tariff pages for line 1200? Do I need to provide toll rates as well to identify toll charges?

A90: If tariff pages provide sufficient information, they are compliant documentation for Section 1200.

Q91: What sections must be completed by state-designated Lifeline only ETC filers?

A91: Sections 800 and 1200 must be completed by state-designated ETCs of the Lifeline Program if they are filing for Section 54.422a only. See the [Online Filing Instructions](#) for information for a listing of sections that are required for state-designated LI ETCs.

Section 2000

Q92: Is line 2010 on incremental Connect America Fund Phase I reporting second year certification required for Program Year 2014?

A92: No, line 2010 is not required for this year's filing (i.e., Program Year 2014).

Q93: What is an example of the detail of information required in the document to support line 2016 on broadband build out?

A93: As specified in the online filing instructions, carriers can comply with a letter certifying compliance.

Q94: What is the definition of a community anchor institution?

A94: The Order defines community anchor institutions as schools, libraries, medical and healthcare providers, public safety entities, community colleges and other institutions of higher education, and other community support organizations and agencies that provide outreach, access, equipment, and support services to facilitate greater use of broadband service by vulnerable populations, including low income, the unemployed, and the aged.

Section 3000

Q95: Are companies required to file financial statements for both 2011 and 2012 for the filing that is due October 15, 2013?

A95: Yes. For financial statement purposes, the current year is calendar year 2012 and the prior year is calendar year 2011. Statements for both years are required for Section 3005.

Q96: The financial information we plan to submit is for calendar year 2012 only (which has been reviewed). Are we required to submit additional financial information for calendar year 2011 (which has been audited) with this filing?

A96: Yes, carriers are required to file financial data for both 2011 and 2012.

Q97: Does USAC prefer to have a copy of the relevant pages of our 2012 review as an attached document or to have the data transferred to USAC's financial templates in line 3005 for rate-of-return carriers?

A97: Either way fulfills compliance requirements.

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Q98: If a company is audited by outside auditors at the holding company level, can it submit the RUS FCC Form 479 template for financial information and satisfy all requirements?

A98: Yes. The submission of the 3005a-3005c template financial information will satisfy the FCC Form 481 annual reporting requirements.

Q99: What additional financial information is required beyond the balance sheet, income statement, and statement of cash flows?

A99: Please review the [Online Filing Instructions](#) for more information, as additional information required is dependent on whether the financial data was audited or reviewed.

Q100: If a carrier has RUS loans, does the carrier need to file annual statements?

A100: Yes. RUS loan borrowers must submit financial statements from the company's RUS FCC Form 479 filing to be in compliance. Carriers will be compliant with the section 3005 filing requirements for privately held rate of return (ROR) carriers (RUS filers) if they file only the Balance Sheet (Part A), Statements of Income and Retained Earnings or Margins (Part B), and Statement of Cash Flows (Part I) for their filed RUS Operating Report for Telecommunications Borrowers. RUS filers should not complete the templates. Only non-RUS borrowers may use the templates.

Q101: What carriers need to file financial information and what are the guidelines?

A101: Privately held rate of return carriers are required to complete section 3000 and file financial information. There are several options when filing financials for section 3000. RUS recipients are required to file RUS reports:

- If the carrier submits an electronic copy of their entire RUS Operating Report for Telecommunications Borrowers as filed with the RUS, there is certification contained therein.
- If only the required financials (RUS balance sheet, income statement, and statement of cash flows) are submitted then if the RUS financials provided are based on audited financial statements, include the auditor's management letter. If the RUS report based required financials are based on financial statements compiled/reviewed by a CPA, then include the officer certification.
- When a carrier is non-RUS and elects to submit financial statements:
 - If the financial statements are audited by a CPA, then submit the financial statements along with a management letter.
 - If the financial statements are reviewed or compiled by a CPA, then submit the financial statements along with the officer certification.
- If a carrier is non-RUS and elects to submit the templates:
 - Completed 3005 templates and officer certification.
- If the underlying financial data has been audited by a CPA, then submit the template financial statements along with the CPA's management letter.
- If the underlying financial data has been reviewed or compiled by a CPA, then include the officer certification.

All financial statement submissions should be in PDF format.

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Q102: Are carriers receiving Lifeline Program support required to complete this section?

A102: Only carriers receiving Lifeline Program support are not required to address section 3000 filing requirements. Carriers receiving both High Cost and Lifeline program support, considered privately held ROR carriers, are required to address section 3000 filing requirements.

Q103: Do non-RUS borrowers need to both fill in the templates and attach financial statements?

A103: Carriers may either complete the provided templates or submit financial statements (balance sheet, income statement and statement of cash flows). They do not have to do both. If a carrier chooses to use the template, it must be converted from Excel into PDF format and uploaded with all other financial documents in a single PDF file.

Note: Whether using the template or not, all financial statements and supporting documents must be uploaded as a single PDF file.

Q104: Does a CETC (parent company is privately held rate-of return carrier) receiving frozen High Cost Program support need to complete section 3000?

A104: Carriers are required to complete section 3000 for the study area specifically related to its entity which is a privately held rate-of-return carrier. If the reporting carrier is not a privately held rate-of-return carrier then they are not required to file under section 3000.

Q105: Are co-ops considered privately held for section 3000?

A105: Not necessarily. There must be not publicly-available stock offering of ownership and rate-of-return regulated.

Q106: If we opt to complete the 3005 templates, and we the prior section of the 3005a and 3005b templates, does that fulfill the 2011 financial statement requirement?

A106: Yes.

Q107: If our holding company is publically held, can you use your holding company's financial statements to satisfy section 3000 requirements?

A107: If the audited financial statements were developed at the holding company level, then these financials would address section 3000 requirements.

Note: Holding company financial statements are used in the uploaded information file.

Q108: For rate of return carriers who is audited at its holding company level, do they provide financials at a holding level or individual SAC level?

A108: If the audited financial statements were developed at the holding company level, then these financials would address section 3000 requirements.

Note: Holding company financial statements are used in the uploaded information file.

Q109: If our holding company is an incumbent local exchange carrier (ILEC), do my financial reports need to include all of my subsidiaries, including deregulated subsidiaries or can we submit financials only for the ILEC?

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A109: File the audited version of the financials. If the holding company of the financials is included then all elements contained in those financials must be included.

Q110: Have the errors in the 3005b templates for lines 45-48 been fixed?

A110: Yes, please see the [updated templates](#) on the USAC website.

Q111: If a carrier has to file more than one FCC Form 481 because it has multiple study areas, does it have to submit financial information particular to each study area, or can it submit the same consolidated financial information for each study area?

A111: Financial information does not have to be separated by study area. A separate FCC Form 481 must be filed for each study area; however, consolidated financial statements can be filed with each form. Include a letter explaining that the financial information is for the consolidated company in the PDF attachment with the financial statements and supporting documents.

Q112: What is in the management letter?

A112: The management letter includes a statement of attestation made by an independent accountant as to any issues that need to be considered to assure the fair representations made in the financial statements.

Q113: Do carriers submitting an RUS report have to provide a management letter?

A113: The certification at the top of the RUS report is a sufficient form of certification. Only if a carrier files selected financial statements rather than the full RUS report is a management letter necessary.

Q114: Can financial statements be filed under a Protective Order?

A114: No. Filings with USAC should never be redacted. All filings to USAC are treated as confidential. In addition, USAC considers redacted filings noncompliant. Carriers filing online can print copies of FCC Form 481 to be filed with the FCC and will need to file both a confidential copy and a redacted copy based on the FCC confidentiality rules. The same guidelines apply for filings with state commissions.

However, the FCC allows financial information required by Section 54.313(f)(2) to be filed as confidential and subject to a protective order. The protective order requires the document containing confidential financial information to bear the legend "CONFIDENTIAL FINANCIAL INFORMATION – SUBJECT TO PROTECTIVE ORDER IN WC Docket Nos. 10-90, 07-135, 05-337, 03-109, CC Docket Nos. 01-92, 96-45, GN Docket No. 09-5, WT Docket No. 10-208, BEFORE THE FEDERAL COMMUNICATIONS COMMISSION."

Q115: If a rate-of-return carrier is a public company, the box in line 3013 for private rate-of-return carriers should not be checked. Is there any way to show a company is a public rate-of-return carrier?

A115: No, responding in the negative on line 3013 is sufficient.

Q116: Do rate of return carriers that are not privately held have to complete Section 3000?

A116: No, rate of return carriers that are not privately held do not have to submit financial information for this year's filing.

Q117: Can a rate-of-return carrier that has audited or reviewed financial statements choose to complete 3005a, 3005b, and 3005c instead of filing the actual accountant statements?

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A117: Yes, either method is compliant.

Q118: Do the FCC rules allow a rate-of-return carrier with audited statements that is not an RUS borrower to file RUS FCC Form 479 type financial information on the 3005a-3005c templates?

A118: Yes, a carrier with audited financial statements that is not an RUS borrower may use the 3005a-3005c templates to file financial information. If the financial statements have been audited, the carrier also must include the independent accountant's management letter with the completed templates. The documents should be uploaded in the same PDF file.

Q119: Rate-of-return filing lines 3005a-3005c mentions the five-year plan report on community anchor institutions served. Isn't the required filing of the five-year plan data delayed?

A119: Yes, the five-year plan report is not required for this year's filing (i.e., Program Year 2014).

Q120: How should the accountant's compilation report that would accompany the balance sheet, income statement, and cash flow be filed? Is it uploaded as part of the financial report document?

A120: Yes. All required financial statements and any supporting documents must be combined in a single PDF file and uploaded to the FCC Form 481 filing.

Q121: Is there a template for the management letter that needs to be submitted with the financial information?

A121: No. There is no OMB approved template. Auditors should follow the AICPA's Generally Accepted Accounting Principles for the letter.

Q122: Did the FCC excuse rate-of-return companies from filing the five-year plan when it postponed the filing deadlines?

A122: Yes, the five-year plan report is not required for this year's filing (i.e., Program Year 2014.)

Q123: May the RUS FCC Form 479 be used to report financial data for companies that are not RUS borrowers?

A123: Companies that are not RUS borrowers should file the 3005a-3005c template financial information.

Q124: Is the financial report for this 2013 filing supposed to be for 2010 and 2011, or 2011 and 2012?

A124: 2011 and 2012. For financial statement purposes, the current year is calendar year 2012 and the prior year is calendar year 2011. Both years are required for Section 3005.

Q125: When is the first five-year plan due for rate-of-return carriers?

A125: Based on existing FCC orders, the first five-year plan is due for rate-of-return carriers in the July 2014 filing.

Q126: Are companies without any audit requirements that have compiled financial statements required to undergo a review?

A126: Yes. As per the OMB approved instructions, non-audited financial statements must be prepared by a certified public accountant and certified by an office of the carrier.

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FCC Form 498 and E-File

Q127: What is the FCC Form 498?

A127: The FCC Form 498 is the Service Provider Identification Number and General Contact Information form. Carriers that participate in the High Cost, Low Income, Rural Health Care, or Schools and Libraries programs must file an FCC Form 498 in order to receive disbursement payments. After filing an FCC Form 498, the carrier receives their USAC SPIN. For more information on the FCC Form 498, please visit the [Service Providers section](#) of the USAC website.

Q128: How can we register to file forms electronically with USAC? Does the information we provided on our manually submitted FCC Form 498 count or do we need to file it again?

A128: To use E-File, USAC's online form filing system, carriers must file an FCC Form 498 with USAC. The FCC Form 498 designates a General Contact and Company Officer for the carrier. The General Contact and Company Officer can then establish entitlements for other users to access E-File. Online filing for the FCC Form 481 can be accessed only through E-File.

Manually submitted paper copies of the FCC Form 498 are valid provided that they include up-to-date information and were submitted to USAC within the last three years.

If the FCC Form 498 is not current, the carrier may submit a revised filing to USAC either manually (paper copy) or electronically (certified online by a Company Officer). More information on revising an FCC Form 498 can be found in the [Service Providers section](#) of the USAC website.

Q129: How does a carrier update the General Contact or the Company Officer contact information?

A129: To update contact information, submit a revised FCC Form 498. More information on revising an FCC Form 498 can be found in the [Service Providers section](#) of the USAC website.

Q130: Is a password required for E-File?

A130: Passwords are required for all E-File users. USAC provides passwords via email to General Contacts and Company Officers on the FCC Form 498 once the signed form is received and processed. To reset a forgotten password, go to E-File and click the "Forgot Password" link. Authorized users of FCC Form 481 entitlements (e.g., 481 Agents, 481 Users, and 481 Officers) who need a password reset must contact the General Contact or Company Officer who created their account.

Q131: Can the same authorized user and Company Officer who file and certify the FCC Forms 499-A and 499-Q file the FCC Form 481?

A131: Possibly, but not necessarily. FCC Forms 499-A and 499-Q are not related to the FCC Form 481. Only the General Contact or Company Officer listed on the FCC Form 498 or a properly entitled 481 Officer/Agent/User may access the FCC Form 481. If the same Company Officer is listed on both the FCC Forms 499 and 498, then that Company Officer may file and certify FCC Form 481.

Q132: What is the difference between a 481 Agent and 481 User?

A132: A 481 Agent is someone outside the company who has authorization to complete the FCC Form 481 but is not able to certify it. A 481 User is someone within the company who has authorization to complete FCC Form 481 but is not able to certify it.

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Q133: Can someone have multiple designations (officer, agent, user)?

A133: No, an individual may not have more than one type of designation. However, he or she may have more than one entitlement of a certain designation. For example, a person may be authorized as a 481 Agent for several different companies and would have a separate 481 Agent entitlement for each company.

Q134: What is a 481 Officer and how are they authorized?

A134: A 481 Officer is a person within the company who has an officer title and who is authorized to certify the FCC Form 481. Company Officers listed on the FCC Form 498 are designated as 481 Officers for the FCC Form 481 by default. Also, the Company Officers may authorize other 481 Officers by assigning entitlements for them under their account. For detailed instructions on how to add entitlements, please see page 12 of the FCC Form 481 [Online Filing Instructions](#).

Q135: How does a carrier authorize an outside agent to access E-File on the company's behalf?

A135: Once a Company Officer or General Contact has successfully logged in to E-File, he or she can designate a 481 Agent by clicking on the "new user" link on the left-hand menu. For detailed instructions on how to add entitlements, please see page 12 of the FCC Form 481 [Online Filing Instructions](#).

Q136: Can a carrier use a 481 Agent (i.e., someone outside of the company) to file this year and a 481 User (i.e., someone inside of the company) to file next year?

A136: Yes. USAC does not limit the number of users per carrier. There are three types of authorized users: a 481 Agent, a 481 User, and a 481 Officer. An individual may not have more than one type of entitlement designation, for example a 481 Officer cannot also be designated as a 481 user.

Note: Company Officers are ultimately responsible for authorized user accounts. The Company Officer must make updates to the entitlements in the authorized user section of E-File.

Q137: Can the same person fill out FCC Form 481 and certify it?

A137: Yes. Any 481 Officer and FCC Form 498 Officer (i.e., a person within the company who has an officer title and who is authorized to certify FCC Form 481) may also fill out the form.