

General Information & Filing Instructions
Annual Return and Revenue Statement IPP Revenue Statement

General Information

1. **Annual Filing:** All telecommunications service providers (TSPs) registered with the MA Department of Telecommunications & Cable (MDTC) must file an *Annual Return and Revenue Statement* reporting their intrastate telecommunications operating revenues for the previous calendar year, ending December 31. G. L. c. 159, § 32; G. L. c. 166, § 11.
2. **Failure to File or Filing Late:** A TSP failing to file by the March 31 filing deadline and without an extension shall forfeit to the Commonwealth \$5 per day for the first 15 days of delinquency, \$10 per day for the second 15 days, and \$15 a day for each day thereafter, until the annual return is filed. An additional \$500 forfeiture may apply for the unreasonable refusal or neglect to file. G. L. c. 166, § 12. The MDTC may also withdraw the TSP's registration, thereby revoking its authority to provide telecommunications services in the Commonwealth.
3. **If a Company is no longer in business in MA:** A TSP which is registered with the MDTC but has ceased providing intrastate telecommunications services within MA may voluntarily withdraw its authority to operate by filing a *Certificate of Withdrawal* (Certificate) with the MDTC. A blank Certificate is posted on the Competition Division's web page under the heading of Applications and Forms.
4. **Filing Fee:** The filing fee for each annual return/revenue statement is \$5.00. A check or money order should be made payable to the "Comm of MA - DTC". The original \$5 check must be included with the original and one (1) copy of the financial forms.
5. **Purpose of Filing:** Based on the reported intrastate operating revenues, all TSPs and IPPs will be assessed a state regulatory fee. An invoice for the assessment fee will be issued by the Office of Consumer Affairs and Business Regulation, and will be directed to the contact person indicated in the *Revenue Statement - Contact Information*. G. L. c. 25, § 18.
6. **Forms to be Used:** Blank *Annual Return and Revenue Statements* and *IPP Revenue Statements* are posted on the Competition Division's webpage under Applications and Forms. Do not file copies of tax return forms, reports to the SEC, or reports made to the company's stockholders.

All TSPs, other than small IPPs (i.e., laundromats, variety stores), must use the multi-page form entitled *Annual Return and Revenue Statement*. Incumbent carriers must also complete the four attachments to the multi-page form, (a) Statement of Income for Year, (b) Balance Sheet, (c) Analysis of Telephone Plant and (d) Station and Grade of Service Data. IPPs may use the simplified one-page form entitled *IPP Revenue Statement*.
7. **Extension of Filing Deadline:** If for some reason a TSP cannot file its annual return in time to meet the March 31 deadline, a written request for an extension of time in which to file may be sent to the attention of the Director of the Competition Division, stating the reason for such request and the expected filing date. Extensions will be granted for "good cause." G. L. c. 159, § 32.
8. Massachusetts General Laws are available at <http://www.malegislature.gov/Laws>
MDTC forms and information are available at <http://www.mass.gov/dtc>

Filing Instructions

1. **Completed Forms:** All forms must be completed in their entirety and each question/item answered fully. If an item is not applicable, please indicate “N/A,” and explain why.
2. **Exact Legal Name of Registered Company:** The exact name of the company, as registered with the Department, should be indicated in this document, including any dba names, in order to avoid confusion with similarly-named companies.
3. **Name Change:** If the company’s name has changed during the reporting year, list all previous names, dba names, FINs, date of change and reason for the change on Line 8.
4. **Reporting Period:** Financial data reported must reflect the calendar year ending December 31. If the reported data is made for a period less than the calendar year, specify the period covered and include an explanation.
5. The **Signature and Oath of Treasurer and Chief Accounting Officer** section (Page 2) must be completed and signed. Signatures affixed outside the Commonwealth of Massachusetts must be properly sworn and attested to.
6. **MA Intrastate Operating Revenue:** The amount of MA intrastate operating revenues should be reported on Revenue Statement, Page 3, Line 4. For purposes of this report, Line 4 should indicate the *total of all revenues* derived from **intrastate activity subject to the jurisdiction of the MA DTC**. These revenues **would not include** income from *interstate* services, or income from non-regulated services, such as internet access or web-hosting.
7. **If No MA Revenues to Report:** If a company is registered with the MDTC but has not generated any reportable intrastate revenues for the reporting period, the company must file by March 31st, a notarized statement indicating such, in lieu of filing an annual return or revenue statement. Include all relevant information in your letter, the reporting calendar year, company’s exact registered name, DBAs, and federal identification number. Also, enclose the \$5 filing fee.
8. **Contact Information:** The Office of Consumer Affairs and Business Regulation will issue an invoice for the regulatory assessment fee to the contact person listed in the *Revenue Statement - CONTACT INFORMATION*. This person is responsible for completing the requested information in this section, and signing the statement where indicated. The person who makes the statement must be the one who signs it. Please check the applicable box [] if the contact information has changed since the last filing with the MDTC.
9. Contact the Department’s Administrative Division at (617) 305-3580 if there are questions.
10. Retain a copy of the company’s completed forms for its records.
11. Mail the original plus one (1) copy of the applicable *Annual Return and Revenue Statement* or *IPP Revenue Statement form*, including the \$5.00 filing fee check and one (1) copy of the check to:

Ursula Estremera, Secretary
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