



# The Commonwealth of Massachusetts

Office of Consumer Affairs and Business Regulation

## Department of Telecommunications and Energy

One South Station Building ~ Atlantic Avenue Entrance

Second Floor ~ Boston, MA 02110-2231

Main Number (617) 305-3500

webpage: [www.mass.gov/dte](http://www.mass.gov/dte)

### Telecommunications Division

Fourth Floor - East

(617) 305-3540 Fax (617) 478-2588

## 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 & Energy (MDTE) must file an *Annual Return and Revenue Statement* reporting their intrastate telecommunications operating revenues for the previous calendar year, ending December 31. (Massachusetts General Law (MGL), Chapter 159, Section 32 and Chapter 166, Section 11.)
2. **If a Company is no longer in business in MA:** A TSP which is registered with the MDTE 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 MDTE. A blank *Certificate* is posted on the Telecom Division's web page under the heading of Applications and Forms.
3. **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 - DTE". The original \$5 check plus two (2) photo copies of the check must be included with the original and two copies of the financial forms.
4. **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*. MGL, Chapter 25, Section 18.
5. **Forms to be Used:** Blank *Annual Return and Revenue Statements* and *IPP Revenue Statements* are posted on the Telecommunication 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. (MGL, Chapter 159, Section 32.)

All TSPs, other than small IPPs (i.e., laundromats, variety stores), must use the multi-page form entitled *Annual Return and Revenue Statement*. IPPs may use the simplified one-page form entitled *IPP Revenue Statement*. In all instances, the original plus two (2) copies of the form(s) must be filed with the MDTE.

6. **Filing Deadline:** All reports and financial statements must be filed with the MDTE no later than March 31. Absent a waiver from the MDTE, failure to meet the **filing deadline**, will result in substantial financial penalties. MGL, Chapter 166, Section 12.
7. **Extension of Filing Deadline:** If for some reason a TSP cannot file its *Combo Return* or *IPP Revenue Statement* 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 Telecommunications Division, stating the reason for such request and the expected filing date. Extensions will be granted only for “good cause.” MGL, Chapter 159, Section 32.
8. Massachusetts General Laws are available at [www.state.ma.us/legis/legis.htm](http://www.state.ma.us/legis/legis.htm)  
MDTE forms and information are available at [www.state.ma.us/dte](http://www.state.ma.us/dte)

### **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, FEINs, 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 5. For purposes of this report, Line 5 should indicate the total of all revenues derived from **intrastate activity subject to the jurisdiction of the MA DTE**. 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 MDTE but has not yet generated any reportable intrastate revenues for the reporting period, the company must file by March 31, a notarized statement indicating such, in lieu of filing an Annual Return or Revenue Statement. Include the \$5 filing fee.
7. **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 MDTE.
8. Contact the Department's Telecommunications Division at (617) 305-3540 if there are questions.
9. Retain a copy of the company's completed forms for its records.
10. TSPs should mail the original plus two (2) copies of the *Annual Return and Revenue Statement*, including the filing fee of \$5, and two (2) copies of the check.

IPPs should mail the original plus two (2) copies of the *IPP Revenue Statement*, including the filing fee of \$5, and two copies of the check to:

**MA Department of Telecommunication & Energy**  
**Attn: Telecommunications Division**  
**One South Station**  
**Boston, MA 02110-2212**