

Line (15b). This should represent the total communications revenues for the company.

2. Column (c) and Column (d)

For each entry in Line (5) through Line (14), estimate the percentage of the amounts reported in column (b) that are for interstate and/or international service, and enter this percentage in Column (c). Interstate revenues include all revenues received for calls that do not originate and terminate in the same state. For example, if a cellular carrier collects a fixed amount of revenue per minute of traffic, and 10% of minutes are interstate, then interstate revenues would include 10% of the per minute revenues.

Wherever possible, carriers should calculate the percentage of total revenues that are interstate by using information from their books of accounts and other internal data reporting systems. Carriers who cannot calculate a percentage by using information from their books of accounts and other internal data reporting systems, may elect to rely on a special study to estimate the percentages. Place a check mark in Column (d) if the percentage shown in column (c) was based on a special study—e.g. not based on a direct calculation from revenue amounts taken from the carrier's books of account.

3. Column (e)

Multiply the gross revenues reported in column (b) by the interstate percentages reported in column (c), putting the results in column (e). The sum of the figures in column (e), Lines (5) through (14), should be entered in Line (15e).

C. Block 3: Calculation of Contribution

Use block 3 in the worksheet to calculate the TRS contribution for the period April 1995 through March 1996. Total interstate revenues from Line (15e) should be copied to Line (16). This amount must be multiplied by the Contribution Rate shown in Line (17), with the result entered in Line (18). The contribution rate is 0.00023 for the 1995 filing year.

If the result of the calculation is less than \$100, then the total contribution for the year is \$100. If the total contribution is less than \$1,200, then the carrier should remit the total contribution with the worksheet. If the total liability is equal to or greater than \$1,200, then the carrier may elect to make 12 equal monthly payments. The monthly contribution should be calculated as the amount in Line (18) divided by 12.0, rounded to the nearest whole dollar. Enter the amount of the April 26, 1995 fund contribution in Line (19). If the carrier elects to make monthly contributions, the eleven additional monthly contributions must be received by the 26th of succeeding months, May 1995 through March 1996.

Section II—B above provides directions for mailing the completed TRS Fund Worksheet and checks for amounts due to the FCC Fund Administrator. Carriers who check the box in Line (19) will receive monthly payment reminders. These reminders will be mailed to the address shown in Line (25b). Contact the NECA, the TRS Fund Administrator to make other arrangements. Failure to receive a reminder notice will not justify late payment.

D. Block 4: Certification

An officer of the fund contributor must examine the data provided in the TRS Fund Worksheet and certify that the information provided therein is accurate. In addition, the fund contributor should provide the name of a contact person who can provide clarifications, if necessary, and who could serve as the first point of contact in the event that either the FCC or the FCC Fund Administrator should choose to audit information provided by the company.

Line (25b) should contain the address of the contact person. The 1996 TRS Fund Worksheet will be sent to this address unless other arrangements are made with the TRS Fund Administrator.

Line (26) provides a check off to show whether the worksheet is the original filing for 1995, or whether the worksheet is a

revised 1995 filing. A Carrier must file a revised worksheet if it discovers an error in the data that it reports. Carriers generally close their books for financial purposes by April. Carriers should not report routine out of period adjustments to revenue data unless such adjustments would affect a reported amount by more than 10%. Carriers should not file a revised Form 431 to reflect mergers, acquisitions, or sale of operating units. In the event that a carrier that filed a Form 431 no longer exists, the successor company to the carrier's assets or operations is responsible to continue making payments for the funding period.

IV. Reminders

- Each affiliate or subsidiary must file separately. Each affiliate or subsidiary should show the same holding company name on Line (1c).
- Provide data for all lines that apply. Show a zero for all items where the carrier had no revenue for calendar 1994.
- Only LECs should be reporting revenue on Line (5).
- Only carriers with access tariffs should be reporting access revenues on Line (9) and Line (10).
- All pay telephone, credit card, debit card, and operator assisted revenue should be included on Line (11).
- Check the special study box for each line where the percentage of interstate revenues cannot directly calculated from revenue amounts taken from the carrier's books of account.
- Include the legal name of the carrier—as shown on Line (1a)—on all TRS fund checks. Also include the TRS company code on checks. The TRS company code is assigned by NECA, the TRS Fund Administrator.

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