

OREGON PUBLIC UTILITY COMMISSION
Residential Service Protection Fund (RSPF) Surcharge Remittance
GUIDELINES FOR – FORM 751

Telecommunications Provider: The name of the telecommunications provider or Eligible Telecommunications Carrier (ETC) responsible for submitting the RSPF surcharge remittance. This surcharge must be collected on all customer lines/instruments with access to the Telecommunications Relay Service (which is most lines) (Chapter 290, Sections 2-16, Oregon Laws 1987). Do not put the name of the firm contracted by your company to remit the surcharge on your behalf.

Report Month & Year: The month and year surcharge revenue accrued.

- Monthly reports/remittances must be **received** in the Commission Office by 5:00 p.m. PT on or before the 21st calendar day of the month (or the next working day) following the reporting month (OAR 860-033-0006).
- Late report fees, penalties and interest are described in OAR 860-001-0050, 860-033-0007, and 860-033-0008.

Provider Contact Name/Address/Telephone/Email: The name, business address, telephone number and email address of the telecommunications provider contact person who is responsible for verification of submitted information. If your company's tax department is different than the general business address of your company, please enter this information on this line. Do not put the address of the firm contracted by your company to remit the surcharge on your behalf.

Type of Carrier: Check appropriate box for:

- **ILEC:** Incumbent Local Exchange Carrier. Under ORS 759.025, ILECs are telecommunications utilities, cooperatives and associations.
- **CLEC:** Competitive Local Exchange Carrier. A CLEC has certificate(s) of authority in Oregon under ORS 759.020 and ORS 759.050 to provide intraexchange service only or to provide intraexchange and interexchange services.
- **Radio Common Carrier (Wireless):** A telecommunications common carrier that provides radio communication or wireless telecommunications services but is not in the business of providing landline local exchange service per 47 C.F.R.

PUC Assigned Company ID#: Identification numbers are issued by the Public Utility Commission. If your company has not yet been assigned a PUC ID#, please contact Lois Meerdink (lois.meerdink@state.or.us, (503) 378-8959, for ILEC/CLEC) or Kathy Shepherd (kathy.shepherd@state.or.us, (503) 378-4927, for Radio Common Carrier) to have one issued.

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Preparer Name/Company/Address/Telephone/Email: Name, company, address, telephone number and email address of person preparing the form (this can be an employee of the telecommunications provider or an employee of the firm that has been contracted by your company to remit the surcharge).

- 1. Total Number of Access Lines and Wireless Instruments Billed and Unbilled During Report Period:** The total number of access lines and wireless instruments provided by the telecommunications provider, whether billed or unbilled to entities.

- 2. Subtractions/Exemptions:** Any lines where surcharge remittances were not collected and should be deducted from the number of lines listed under #1.
 - 2a. Unpaid Access Line and Wireless Instrument Billings:** Any unpaid lines that would normally have been collected during the remittance period.

 - 2b. Number of Lines Paid by Others Due to Interconnection Agreements:** Telecommunications providers, particularly ILECs, should list the resellers, CLECs or other parties who remit the surcharge from lines that are leased out and the number of lines that should be remitted by these entities.

 - 2c. Exempt entities:** Entities that are exempt from paying the surcharge by federal or state law, including but not limited to:
 - i. Counties or political subdivisions (*Cent. Lincoln P.U.D v. State Tax Com., 221 Or 398, 351 P2d 694 (1960)*)
 - ii. Federal, state, and municipal government bodies or public corporations (*People’s Utility District et al. v. Wasco County et al., 210 OR 1, 305 P2d 766 (1957)*); (*Eagle Point Irr. Dist. V. Cowden et al., 137 Olr App 121, 1 P2d 605 (1931)*)
 - iii. Federally chartered corporations specifically exempt from state excise taxes by federal law (*12 U.S.C – 2055 and 2075*)
 - iv. Regional housing authorities (*ORS 307.092*)
 - v. Federally recognized Native American tribes and tribal members who live within federally recognized Native American territory and are enrolled members of the tribe with sovereignty over that Native American territory (*McClanahan v. Arizona Tax Commission, 411 US 162 (1973)*)
 - vi. Foreign government offices and representatives that are exempt from state taxation by treaty provisions (*Smith v. Davis, 323 US 111 (1944)*)

Form 751 preparers with questions about criteria not listed above should contact Kathy Shepherd, RSPF Compliance Specialist, at kathy.shepherd@state.or.us, (503-378-4927).



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- 2d. Unbilled Access Lines:** Any entities that receive lines from your company that you do not, or have not, billed during the remittance period.
- 2e. Other:** Other exemptions not listed on the form. Please list the specific exemption in the blank space provided. Examples include:
- **No Dial Out or Dial In Capability:** Lines that can communicate with other lines only internally and cannot receive calls from outside lines (or make calls to outside lines). If the lines have at least one capability, the RSPF surcharge must be collected on those lines.
 - **Pagers (without Dial Out or Dial In Capability):** Text-based pagers that cannot be connected to another line. Pagers such as Sidekick I & II and RIM 950 are not exempt from the RSPF surcharge because they have dial out capabilities and are able to connect with telecommunications relay services.
 - **Security System Lines:** Lines established exclusively to activate security systems for businesses or residential homes. These lines should have no dial out or dial in capabilities.

Total Subtractions/Exemptions: Total number of lines listed under 2a – 2e.

- 3. Total Number of Access Lines/Wireless Instruments Subject to Surcharge:** Subtract line “Total Subtractions/Exemptions (Lines 2a – 2e)” from line “1. Total number of access lines and wireless instruments billed and unbilled during report period”.
- 4. Current Surcharge per Access Line/Wireless Instrument:** The amount of RSPF surcharge per line or instrument. The current RSPF surcharge amount is **\$0.12** per line/instrument. Note: PUC reviews the surcharge revenue each October to determine future rate changes; however, at any time during the year the Commission may notify companies to adjust the surcharge rate.
- 5. Total Surcharge Amount Due:** This is the total amount of surcharge that should be remitted during the report period by calculating the lines listed under “3. Total number of access lines/wireless instruments subject to surcharge” and multiplying these lines by the surcharge rate listed under “4. Current surcharge per access line/wireless instrument”.
- 6. Adjustments:** Examples include bad debt write-off, payment received against bad debt, and prorated amounts.

TOTAL AMOUNT DUE: Total amount due after any adjustments.

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Signature/Date: The preparer, or preparer's supervisor, must sign and date the form and provide a contact number to be reached in the event the Commission has questions about the completed form.

Amended Return: Check this box when filing an amended return.

Mailing Address Change: Check this box if your mailing address has changed since your last report.

Final Report: Check this box if your company is no longer providing lines in Oregon after the reporting period, or is no longer a telecommunications provider.

Submitting Report and Payment: Paper forms/payments must be submitted to:

Oregon Public Utility Commission
RSPF
PO BOX 2153
Salem OR 97308-2153

All checks MUST be made out to: Oregon Public Utility Commission.

NOTE: Beginning 11/1/2011, providers may report/remit the RSPF surcharge electronically at <http://apps.rspf.org/>. Contact Kathy Shepherd, RSPF Compliance Specialist, at kathy.shepherd@state.or.us, (503-378-4927) for more information.