

Approved by OMB
 3060-0511
 Edition Date: 12/2004

SUMMARY

Estimated Average Burden Hours Per Response: 153 hours

This document provides the Report Definition for FCC Report 43-04, the ARMIS Access Report, and lists the jurisdictional separations and access charge data, which must be provided annually for each study area.

The ARMIS 43-04 Report contains the following:

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When errata occur, carriers must include in the transmittal letter a brief statement indicating the reason for the errata. Other explanatory notes must be included in the footnote section of the filing.

NOTICE: The ARMIS Access Report collects the results of the jurisdictional separations and access charge procedures as specified in Parts 36 and 69 of the Commission’s Rules. The ARMIS Access Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, joint cost allocations, jurisdictional separations and access charges. Your response is mandatory.

The public reporting for this collection of information is estimated to average 153 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the required data, and completing and reviewing the collection of information. If you have any comments on this burden estimate, or how we can improve the collection and reduce the burden it causes you, please write to the Federal Communications Commission, AMD-PERM, Paperwork Reduction Project (3060-0511), Washington, DC 20554. We will also accept your comments regarding the Paperwork Reduction Act aspects of this collection via the Internet if you send them to jboley@fcc.gov. **PLEASE DO NOT SEND YOUR RESPONSE TO THIS ADDRESS.**

Remember - You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0511.

General Instructions

1. Items that need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing an N/A, the carrier must enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in the N/A'd field. All other fields must be populated. If there are no data applicable to a given field, enter zero.
2. Reporting carriers must follow the specific instructions provided in the attached Column Descriptions and Row Instructions. In addition, carriers must follow the jurisdictional separations and access charge procedures set forth in Parts 36, 65 and 69 of the Commission's Rules and referenced in the Row Instructions. Carriers must explain any deviations in footnotes. Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing as indicated in the Automated Report Specifications.
3. In order to preserve its linear integrity, adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. If these adjustments are not made prior to entering the data in this report, columns (i) plus (n) plus (o) plus (q) plus (r) will not equal column (d) for Rows 1112 through 1410.
4. When reporting investment amounts for Plant, Other Investment, and Reserves, use the same averaging methodology as instructed for the ARMIS Report 43-03. When reporting Revenues, Expenses, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven-day studies must be projected to reflect each month's total usage for a total of twelve months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted standard work seconds should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; and (4) kilometers should be reported as a weighted annual average.
5. All data must be reported "as earned," i.e., after adjustments to prior periods and SNFA adjustments.
6. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4) for the data disk file.
7. Investment, Reserve, Revenue, and Expense amounts are allocated between jurisdictions and/or among access categories and elements on either (1) time/distance-sensitive usage allocators, (2) the non distance-sensitive flat allocator, or (3) the distribution of related account(s). To avoid redundant appearances of these rows, these allocators only appear as a row in the form the first time they are used. Henceforth, amounts to be allocated are cross-referenced with the appropriate allocator row in the Allocation Reference Table immediately

following the form. The symbol “#” preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes of use, conversation minutes, minutes-of-use-kilometers, etc.). The symbol “%” in the row instruction would indicate items to be entered as a percent (e.g., rate of return).

8. In cases in which the total interstate amount of the cost category is directly assigned pursuant to Part 69, the Part 69 data must be reported on the total row for that category as indicated in the row instructions for the total row. All Part 69 amounts for a cost category must equal the total of the amounts allocated to the interstate jurisdiction for that category.
9. All terms and abbreviations used in the report and instructions are defined in Section 69.2 of the Commission’s Rules, the Glossary of the Separations Manual, and Part 36 of the Commission’s Rules.
10. All dollar amounts must be rounded to the nearest thousand. Amounts of minutes (including, but not limited to, conversation minutes, tandem minutes, and dial equipment minutes) must be rounded to the nearest million. All seconds including weighted standard work seconds must be rounded to thousands. All conversation-minute-kilometers must be rounded to the nearest million, and all minutes-of-use kilometers must be rounded to the nearest thousand. All rate-of-return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 should be entered as 23.71).

FCC Report 43-04
 ARMIS ACCESS REPORT

COMPANY: XXXXXXXXXXXXXXXX
 STUDY AREA: XXXXXXXXXXXXXXXX
 PERIOD: From: mm yyyy To mm yyyy
 COSA: XXXX

XXXX Version
 SUBMISSION XXX
 TABLE I
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TABLE I - SEPARATIONS AND ACCESS DATA

(Dollars in thousands, except where noted, i.e. #, %)

ROW	Category (a)	Subject to Separation (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive			Special Access (o)	Billing & Collection (q)	IX (r)
						Switch (j)	Transport (l)	Total (n)			
1275	COE Cat. 4.13 Basic Exch. Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1276	% Loop Allocation Factor				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1277	Total COE Cat. 4.13 Basic Exch. Ckt. Eqpt.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1280	Tot. COE Cat. 4.13 Spl. Exch. Ckt. Eqpt.– Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1290	Total COE Cat. 4.13 Exch. Ckt. Eqpt. Inv.					N/A	N/A	N/A		N/A	N/A
1300	Total COE Cat. 4.1 – Exch. Line Ckt. Eqpt.									N/A	
1310	Total COE Cat. 4.21 IX Ckt. Eqpt. Furnished to Others		N/A		N/A	N/A	N/A	N/A	N/A	N/A	
1320	COE Cat. 4.22 WDBD IX Ckt. Eqpt. – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1322	COE Cat. 4.22 WDBD IX Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1323	# Conversation Minute Kilometers				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1324	Total COE Cat. 4.22 WDBD IX Ckt. Eqpt. Inv.				N/A	N/A				N/A	
1336	COE Cat. 4.23 Basic IX Ckt. Eqpt. – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1338	COE Cat. 4.23 Basic IX Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1339	# Conversation Minutes				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1342	Total COE Cat. 4.23 Basic IX Ckt. Eqpt. Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1350	COE Cat. 4.23 Spl. IX Ckt. Eqpt. - Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1370	Total COE Cat. 4.23 IX Ckt. Eqpt. Inv.				N/A					N/A	
1380	Total COE Cat. 4.2 IX Ckt. Eqpt. Inv.				N/A					N/A	
1392	COE Cat. 4.3 Host/Remote Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1393	# Minutes of Use Kilometers				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1394	Total COE Cat. 4.3 COE – Host/Remote Ckt. Eqpt. Inv.					N/A				N/A	
1400	Total COE Cat. 4 – COE Ckt. Eqpt. Inv.									N/A	
1410	Total COE Investment									N/A	

Information Origination/Termination (IOT) Equipment

1420	IOT Cat. 1 – Other IOT Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1425	IOT Cat. 1 – Other IOT - Part 69 Allocation	N/A	N/A			N/A	N/A	N/A		N/A	N/A
1426	# Equivalent Lines	N/A	N/A			N/A	N/A	N/A		N/A	N/A
1428	Total IOT Cat. 1 Investment					N/A	N/A	N/A		N/A	N/A
1430	IOT Cat. 2 New Cust. Premises Eqpt. - Dir. Assg. State			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1440	Total Information Origination/Termination Investment					N/A	N/A	N/A		N/A	N/A

Cable and Wire Facilities (C&WF)

1454	C&WF Cat. 1 - Exch. Line – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1455	C&WF Cat. 1 - Exch. Line – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1460	Total C&WF Cat. 1 – Exch. Line Inv.					N/A	N/A	N/A		N/A	N/A
1470	C&WF Cat. 2 – Exch. Trunk – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1471	C&WF Cat. 2 – Exch. Trunk – Dir. Assg. Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1472	C&WF Cat. 2 – Exch. Trunk – Joint Use Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1474	Total C&WF Cat. 2 – Exch. Trunk Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1480	C&WF Cat. 2 - WDBD – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1481	C&WF Cat. 2 - WDBD – Dir. Assg. Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A

FCC Report 43-04
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 TABLE I
 PAGE 7 of 7

TABLE I – SEPARATIONS AND ACCESS DATA

(Dollars in thousands, except where noted, i.e. #, %)

ROW	Category (a)	Subject to Separation (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive			Special Access (o)	Billing & Collection (q)	IX (r)
						Switch (j)	Transport (l)	Total (n)			
7075	Directory Expense – Foreign – Dir. Assg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
7076	Total Directory Expense				N/A	N/A	N/A		N/A	N/A	N/A
7220	Other Cust. Svc. Exp. – Cat. 1 – Local Bus. Ofc. Exp.										
7290	Other Cust. Svc. Exp. – Cat. 2 – Rev. Acctg. Exp.										N/A
7300	Other Cust. Svc. Exp. – Cat. 3 – Customer Svc. Exp.										
7310	Total Other Customer Services Expense										
7320	Total Customer Operations Expense										
Corporate Operations Expense & FCC Expense Adjustment											
7330	Corp. Oper. Exp. – EAS – Dir. Assg. Exchange			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7331	Corporate Operations Exp. – All Other										
7334	Total Corporate Operations Expense										
7350	FCC Expense Adjustment	N/A	N/A								
7351	Total Operating Expense										
Operating Taxes											
8000	Operating Taxes – State and Local Income										
8001	Approximate Net Taxable Income – SIT										
8002	Oper. Taxes – Other State and Local – Dir. Assg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
8003	Oper. Taxes – Other State and Local – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
8005	Oper. Taxes – Other State and Local – Pt. 69	N/A	N/A								
8007	Total State & Local Taxes										
8010	Operating Taxes – Fixed Charges										
8011	Operating Taxes – Net Investment				N/A	N/A	N/A	N/A	N/A	N/A	N/A
8013	Operating Taxes – IRS Income Adjustment										
8014	Operating Taxes – FCC Taxable Income Adjustment	N/A	N/A								
8015	Operating Taxes – Amortization of Invest. Tax Credit										
8018	Operating Taxes – FCC Invest. Tax Credit	N/A	N/A								
8020	Operating Taxes – Federal Income Tax										
8021	Approximate Net Taxable Income – FIT										
8030	Total Operating Taxes										
RETURN DATA											
8040	Return Data – Average Net Investment										
8041	Return Data – Net Return	N/A	N/A							N/A	N/A
8042	% Return Data – Rate of Return	N/A	N/A							N/A	N/A

Note: The symbol “#” preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes of use, conversation minutes, minutes-of-use kilometers, etc.). The symbol “%” preceding the row description indicates items to be entered as a percent (e.g., rate of return).

**Allocation Reference Table for the
FCC Report 43-04 – Separations and Access Table (I)**

Row	Allocation Basis		Row	Allocation Basis		Row	Allocation Basis	
	Part 36	Part 69		Part 36	Part 69		Part 36	Part 69
30	83		3300	1170	1170	6040	1170	1170
40	83		3310	1400	1400	6050	1400	1400
44	83		3320	1440	1440	6060	1440	1440
46	83		3330	1530	1530	6070	1530	1530
84	83		3332	2194	2194	6080	2190	2190
1000	1001	1003	3350	1000	1000	6100	1000	1000
1252	1223		3360	3021	3021	6110	3021	3021
1420	1276		3370	1170	1170	6230	1000	2131
1455	1276		3380	1400	1400	6250	2161	2131
1472	1233		3390	1440	1440	6252	2194	2194
1498	1323		3400	1530	1530	7000		2131 Note 3
1522	1393		3402	2194	2194	7331	1001	Note 4
2001	1000	1000	3421		2131	8003	2194	
2003	3021	3021	3422	2194	2131	8005		2131
2013		2194	3423	2194	2131	8010	8011	2131
2070	1000		4002	1223		8015	2194	2131
2160		2131	4020	1223				
2210	2194	2131	4062	2194				
2224	1530	2131	4064		2131			
2230		2131	4070	2191	2131			
2250		2131	4072	7334	2131			
3010	1000	1000	4080	2020	2131			
3030	1170	1170	5000	1000	2131			
3040	1400	1400	5010	1000	1000			
3050	1440	1440	5026	1410	Note 1			
3060	1530	1530	5042	1276	1426			
3070	2190	2190	5076	1530	1530			
3090	1000	1000	6000	2194	Note 2			
3100	3021	3021	6010	Note 2	Note 2			
3280	1000	1000	6020	1000	1000			
3290	3021	3021	6030	3021	3021			

Note 1 – CO Maintenance Expense Accounts 6210, 6220, and 6230 are allocated on CO Investment Accounts 2210, 2220, and 2230 respectively, per Section 69.401(b).

Note 2 – OPP Expense (Account 6510) and Networks Operations Expense (Account 6530) are allocated on COE, IOT, and C&WF investment (Rows 1410, 1440, and 1530) combined, per Sections 36.353(b) and 69.401(d).

Note 3 – Excluding Billing and Collections

Note 4 – Corporate Operations Expense is allocated on Big 3 Expenses, per Sections 69.2(e) and 69.2(f).

EQUAL ACCESS

- 30 Total Equal Access Investments allocation pursuant to Section 36.191(c).
- 40 Accumulated depreciation that is related to Equal Access investment and is allocated pursuant to Sections 36.191(c). *See also* Section 36.503(a).
- 44 Net Current Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c). *See also* Section 36.506(a).
- 46 Net Noncurrent Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c). *See also* Section 36.506(a).
- 83 Equal Access minutes-of-use used for allocation of equal access cost.
- 84 Total expenses associated with Equal Access.

TELECOMMUNICATIONS PLANT IN SERVICE**General Support Facilities**

- 1000 General Support Facilities that are allocated pursuant to Sections 36.111-112 and 69.307.
- 1001 Big Three Expense amounts used by Class A carriers to allocate General Support Facilities pursuant to Section 36.112(a).
- 1003 Investment amounts used to allocate General Support Facilities pursuant to Section 69.307.

Central Office Equipment (COE)

- 1112 Total Category 1 Switchboards at all toll centers that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).
- 1129 Total Category 1 Service Observing Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).
- 1154 Total Category 1 Auxiliary Service Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).
- 1168 Total Category 1 Traffic Service Position System Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).
- 1170 Total Category 1 COE, Operator System Equipment, total of Rows 1112, 1129, 1154, and 1168.

- 1201 Category 2 Tandem Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.124(d).
- 1202 Category 2 Tandem Switching Equipment that is jointly used and is allocated pursuant to Section 36.124(d).
- 1203 Tandem minutes-of-use used to allocate jointly used Tandem Switching Equipment pursuant to Section 36.124(d).
- 1204 Total Category 2 COE, Tandem Switching Equipment, total of Rows 1201 and 1202 including amounts that are directly assigned pursuant to Section 69.306(c).
- 1212 Category 3 Local Switching Equipment that is allocated pursuant to Section 36.125(i) and directly assigned pursuant to Section 69.306(d).
- 1216 Dial Equipment Minutes as defined in Section 36.125(a)(3), used to calculate the interstate allocation factor pursuant to Section 36.125(i).
- 1220 Category 4.11 Wideband Exchange Line Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1222 Category 4.11 Wideband Exchange Line Circuit Equipment that is associated with jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1223 Minutes-of-use used to allocate jointly used Category 4.11 Wideband Exchange Line Circuit Equipment pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1224 Total Category 4.11 Wideband Exchange Line Circuit Equipment, the total of Rows 1220 and 1222. This also includes amounts that are directly assigned pursuant to Section 69.306(e) and *Amendment of Part 69 of the Commission's Rules and Regulations, Access Charges, to conform it with Part 36, Jurisdictional Separations Procedures*, CC Docket No. 87-113, FCC 88-400 released December 12, 1988, 4 FCC Rcd 765, 772 (1988) (*Part 69 Reconsideration Order*), at para. 48.
- 1230 Category 4.12 Basic Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1231 Category 4.12 Basic Exchange Trunk Circuit Equipment that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1232 Category 4.12 Basic Exchange Trunk Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).

- 1233 Minutes-of-use used to allocate jointly used Category 4.12 Basic Exchange Trunk Circuit Equipment pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1234 Total Category 4.12 Basic Exchange Trunk Circuit Equipment total of Rows 1230, 1231, and 1232.
- 1240 Category 4.12 Special Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b). *See also* Glossary, Part 36.
- 1250 Category 4.12 Wideband Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1252 Category 4.12 Wideband Exchange Trunk Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).
- 1254 Total Category 4.12 Wideband Exchange Trunk Circuit Equipment, total of Rows 1250 and 1252.
- 1260 Total Category 4.12 Exchange Trunk Circuit Equipment, total of Rows 1234, 1240 and 1254 including amounts that are directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.
- 1274 Basic Category 4.13 Exchange Line Circuit Equipment that is associated with private line circuits and WATS circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.154(g).
- 1275 Basic Category 4.13 Exchange Line Circuit Equipment that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and which investment is allocated pursuant to Sections 36.126(c)(4) and 36.154(g).
- 1276 Loop allocation factor (in percent) used to allocate basic Category 4.13 COE subscriber or common lines pursuant to Sections 36.126(c)(4) and 36.154(g).
- 1277 Total Category 4.13 Basic Exchange Line Circuit Equipment, total of Rows 1274 and 1275.
- 1280 Category 4.13 Special Exchange Line Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.154(g). *See also* Glossary, Part 36.
- 1290 Total Category 4.13 Exchange Line Circuit Equipment, total of Rows 1277 and 1280, including Category 4.13 COE that is directly assigned pursuant to Section 36.126(c)(4), Section 69.306(e) and the *Part 69 Reconsideration Order*, at para. 48.

- 1300 Total Category 4.1 Exchange Circuit Equipment, total of Rows 1224, 1260 and 1290.
- 1310 Category 4.21 Interexchange Circuit Equipment Furnish to Another Company for Interstate Use that is directly assigned pursuant to Section 36.126(e)(4), Section 69.306(e) and the *Part 69 Reconsideration Order*, at para. 48.
- 1320 Category 4.22 Wideband Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(e)(4) and 36.156(b).
- 1322 Category 4.22 Wideband Interexchange Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(e)(4) and 36.156(b).
- 1323 Conversation-minute-kilometers used to allocate jointly used Category 4.22 Wideband Interexchange Circuit Equipment pursuant to Sections 36.126(e)(4) and 36.156(b).
- 1324 Total Category 4.22 Wideband Interexchange Circuit Equipment which includes the total of Rows 1320 and 1322 including amounts that are directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.
- 1336 Category 4.23 Basic Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(4).
- 1338 Category 4.23 Basic Interexchange Circuit Equipment that is jointly used and is allocated pursuant to Section 36.126(e)(4).
- 1339 Conversation-minutes used to allocate jointly used Category 4.23 COE pursuant to Section 36.126(e)(4).
- 1342 Total Category 4.23 Basic Interexchange Circuit Equipment, total of Rows 1336 and 1338.
- 1350 Category 4.23 Special Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(4).
- 1370 Total Category 4.23 Interexchange Circuit Equipment, total of Rows 1342 and 1350, including Category 4.23 COE that is directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.
- 1380 Total Category 4.2 Interexchange Circuit Equipment, total of Rows 1310, 1324, and 1370.
- 1392 Category 4.3 Host/Remote Message Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(f)(2) and 36.157(b).

- 1393 Minutes-of-use-kilometers used to allocate Category 4.3 Host/Remote Message Circuit Equipment pursuant to Sections 36.126(f)(2) and 36.157(b).
- 1394 Total Category 4.3 Host/Remote Message Circuit Equipment, Row 1392 including Category 4.3 COE that is directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*.
- 1400 Total Category 4 Circuit Equipment, total of Rows 1300, 1380, and 1394.
- 1410 Total Central Office Equipment, total of Rows 1170, 1204, 1212 and 1400.

Information Origination/Termination (IOT) Equipment

- 1420 Other Information Origination/Termination Equipment that is allocated pursuant to Section 36.142(c).
- 1425 Other Information Origination/Termination Equipment that is allocated pursuant to Section 69.303.
- 1426 Number of equivalent lines used to allocate all Other Information Origination/Termination Equipment pursuant to Section 69.303.
- 1428 Total Category 1 Other Information Origination/Termination Equipment, total of Rows 1420 and 1425. **Exception:** for Column d, include in total only Rows 1420.
- 1430 Category 2 Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.142(c).
- 1440 Total Information Origination/Termination Equipment, total of Rows 1428 and 1430.

Cable and Wire Facilities (C&WF)

- 1454 Categories 1.1 and 1.2 Exchange Line that are associated with private lines and WATS lines and are directly assigned pursuant to Section 36.154(g).
- 1455 Category 1.3 Exchange Line that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and are allocated pursuant to Sections 36.154(g).
- 1460 Total Category 1 Exchange Line, total of Rows 1454 and 1455, including Category 1 Exchange Line that is directly assigned pursuant to Section 69.304.
- 1470 Category 2 Exchange Trunk that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155(b).

- 1471 Category 2 Exchange Trunk that is associated with message use and is directly assigned pursuant to Section 36.155(b).
- 1472 Category 2 Exchange Trunk that is jointly used and is allocated pursuant to Section 36.155(b).
- 1474 Total Category 2 Exchange Trunk, total of Rows 1470, 1471, and 1472.
- 1480 Category 2 Wideband that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155(b).
- 1481 Category 2 Wideband that is associated with message use and is directly assigned pursuant to Section 36.155(b).
- 1484 Total Category 2 Wideband total of Rows 1480 and 1481.
- 1485 Total Category 2 Wideband and Exchange Trunk, total of Rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305.
- 1496 Category 3 Interexchange that is associated with private lines and is directly assigned pursuant to Section 36.156(c).
- 1497 Category 3 Interexchange that is associated with message use and is directly assigned pursuant to Section 36.156(c).
- 1498 Category 3 Interexchange that is associated with joint message use and is allocated pursuant to Section 36.156(c).
- 1510 Total Category 3 Interexchange, total of Rows 1496, 1497, and 1498, including amounts that are directly assigned pursuant to Section 69.305.
- 1522 Category 4 Host/Remote Message that is jointly used and is allocated pursuant to Section 36.157(b).
- 1524 Total Category 4 Host /Remote Message, Row 1522 including amounts that are directly assigned pursuant to Section 69.305.
- 1530 Total Cable &Wire Facilities, total of Rows 1460, 1485, 1510, and 1524.
- 1540 Total Telecommunications Plant, excluding amortizable assets, the total of Rows 30, 1000, 1410, 1440, and 1530. **Note:** This row includes all equal access investment.

Tangible & Intangible Assets

- 2001 Capital leases that are associated with General Support Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

- 2003 Capital leases that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- 2013 Capital leases that are allocated pursuant to Section 69.310.
- 2020 Total Capital leases, total of Rows 2001, 2003, and 2013. **Exception:** for Column d, include in total only Rows 2001 and 2003.
- 2070 Leasehold improvements that are associated with General Support Facilities and are allocated pursuant to Section 36.161(c).
- 2130 Total leasehold improvements that are allocated pursuant to Section 69.309.
- 2131 Combined investment used to allocate leasehold improvement pursuant to Section 69.309.
- 2140 Total leasehold improvements, total of Rows 2070 and 2130. **Exception:** for Column d, include in total only Row 2070.
- 2150 Total Tangible Assets, total of Rows 2020 and 2140.
- 2160 Intangible Assets that are allocated pursuant to Sections 36.162(b) and 69.309.
- 2161 Telecommunications Plant in Service, less Intangible Assets, used to allocate Intangible Assets pursuant to Section 36.162(b).

OTHER TELECOMMUNICATIONS PLANT

- 2190 Property Held for Future Telecommunications Use that is allocated pursuant to Section 36.171(a).
- 2191 Telecommunications Plant Under Construction that is allocated pursuant to Section 36.171(a).
- 2193 Telecommunications Plant Adjustment that is allocated pursuant to Section 36.171(a).
- 2194 Telecommunications Plant in Service used to allocate Rows 2190 through 2193 pursuant to Section 36.171(a). **Note:** This row should equal the total of Rows 1540, 2150 and 2160.
- 2203 Total Other Telecommunications Plant, total of Rows 2190, 2191 and 2193.

- 2210 Class B Rural Telephone Bank Stock that is allocated pursuant to Sections 36.172(c) and 69.309.
- 2224 Material and Supplies that are allocated pursuant to Sections 36.181(a) and 69.309.
- 2230 Cash working capital that is directly assigned or allocated pursuant to Section 36.182(a) and is allocated pursuant to Section 69.309. *See also* Section 65.820(d).
- 2240 Total Other Telecommunications Property, total of Rows 2150, 2160, 2203, 2210, 2224, and 2230.
- 2250 FCC Investment Adjustment is the net of the following: (1) investment not included above that the FCC has expressly allowed for ratemaking purposes; and (2) investment included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.820 and 65.830. This row will **NOT** include any Telecommunications Plant Under Construction as a Part 65 Adjustment.
- 2260 Total Telecommunication Property, the total of Rows 1540, 2240, and 2250.

RESERVES AND DEFERRALS

- 3000 Other Jurisdictional Assets that are directly assigned pursuant to Section 36.502(a).

Accumulated Depreciation

- 3010 Accumulated depreciation that is associated with General Support Facilities and is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- 3020 Accumulated depreciation that is associated with Switching Equipment and is allocated pursuant to Sections 36.503(a) and 69.2(z), and 69.301(a).
- 3021 Switching Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- 3030 Accumulated depreciation that is associated with Operator Systems Equipment is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- 3040 Accumulated Depreciation that is associated with Transmission Equipment and is allocated pursuant to Sections 36.503(a), 69.2(z) and 69.301(a).
- 3050 Accumulated depreciation that is associated with Information Origination/Termination Equipment and is allocated pursuant to Sections 69.503(a), 69.2(z) and 69.301(a).
- 3060 Accumulated depreciation that is associated with Cable and Wire Facilities pursuant to Section 36.503(a), 69.2(z), and 69.301(a).

- 3070 Accumulated depreciation that is associated with Property Held for Future Telecommunications Use and is allocated pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).
- 3080 Total accumulated depreciation total of Rows 40, 3010, 3020, 3030, 3040, 3050, 3060, and 3070.

Accumulated Amortization

- 3090 Accumulated amortization of capital leases associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- 3100 Accumulated amortization of capital leases associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- 3150 Total accumulated amortization of capital leases, total of Rows 3090 and 3100.

Net Current Deferred Operating Income Taxes

- 3280 Net Current Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a) and 69.307.
- 3290 Net Current Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(c) and (d).
- 3300 Net Current Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(b).
- 3310 Net Current Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.505(a) and 69.306(e).
- 3320 Net Current Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a) and 69.303.
- 3330 Net Current Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.304 and 69.305.
- 3332 Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Sections 36.506(a) and 69.309.
- 3340 Total Net Current Deferred Operating Income Taxes, total of Rows 44, 3280, 3290, 3300, 3310, 3320, 3330 and 3332.

Net Non-current Deferred Operating Income Taxes

- 3350 Net Noncurrent Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a) and 69.307.
- 3360 Net Noncurrent Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(c) & (d).
- 3370 Net Noncurrent Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(b).
- 3380 Net Noncurrent Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(e).
- 3390 Net Noncurrent Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a) and 69.303.
- 3400 Net Noncurrent Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.304, and 69.305.
- 3402 Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Section 36.506(a) and 69.309.
- 3410 Total Net Noncurrent Deferred Operating Income Taxes, total of Rows 46, 3350, 3360, 3370, 3380, 3390, 3400 and 3402.

Other Jurisdictional Liabilities, Deferred Credits and Reserve Adjustment

- 3420 Other jurisdictional liabilities and deferred credits that are directly assigned pursuant to Section 36.507(a).
- 3421 FCC Reserve Adjustment which is the net of the following: (1) reserve items not included above that the Commission has expressly included for ratemaking purposes; and (2) reserve items included above that the Commission has expressly disallowed for ratemaking purpose. *See* Section 65.820 and 65.830.
- 3422 Customer Deposits are separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service (interim measures prescribed in 3 FCC Rcd 269 (1987)). The interstate amount is apportioned among the access elements pursuant to Section 69.309.
- 3423 Other Deferred Credits that are separated pursuant to Parts 36 and 69.

3430 Total Reserves and Deferrals, the total of Rows 3000, 3080, 3150, 3340, 3410, 3420, 3421, 3422, and 3423.

OPERATING REVENUES AND CERTAIN INCOME ACCOUNTS

Operating Revenues

- 4000 Local private line revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.212(a).
- 4001 Revenues attributable to interstate FX-like and CCSA-like services that are directly assigned pursuant to Section 36.212(b).
- 4002 Wideband message service revenues that are allocated pursuant to Section 36.212(c).
- 4004 All Other Basic Local Service Revenues that are directly assigned pursuant to Section 36.212(d).
- 4005 Total Basic Local Service Revenues, total of Rows 4000, 4001, 4002, and 4004, including amounts that are allocated pursuant to Part 69.
- 4010 End User Revenue that is directly assigned pursuant to Sections 36.213(a).
- 4011 Switched Access Revenue that is directly assigned pursuant to Sections 36.213(b).
- 4012 Special Access Revenue that is directly assigned pursuant to Sections 36.213(c).
- 4014 Total Network Access Services Revenue, total of Rows 4010, 4011, and 4012, including amounts that are allocated pursuant to Part 69.
- 4020 Wideband message services revenues that are allocated pursuant to Section 36.214(a).
- 4022 Long distance private line service revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.214(b).
- 4023 All Other Long Distance Message Revenues that are directly assigned pursuant to Section 36.214(c).

- 4024 Total Long Distance Message Revenue, total of Rows 4020, 4022, and 4023, including amounts that are allocated pursuant to Part 69.
- 4030 Directory revenues that are directly assigned pursuant to Section 36.215(a).
- 4031 Billing and Collections revenues that are directly assigned pursuant to Section 36.215(b).
- 4032 All Other Miscellaneous Revenues that are apportioned pursuant to Section 36.215(c).
- 4033 Total Miscellaneous Revenues, total of Rows 4030, 4031, and 4032, including amounts that are allocated pursuant to Part 69.
- 4040 Uncollectible Revenues that are apportioned pursuant to Section 36.216(a), including amounts that are allocated pursuant to Part 69.
- 4050 Total Revenues, the total of Rows 4005, 4014, 4024, and 4033, including amounts that are allocated pursuant to Part 69, less Row 4040.

Certain Income Accounts

- 4060 Other operating income and expenses relating to translation in foreign exchange differentials that are directly assigned pursuant to Section 36.221(a).
- 4061 All Other Operating Income and Expenses that are directly assigned pursuant to Section 36.221(b).
- 4062 All Other Operating Income and Expenses that are allocated pursuant to Section 36.221(b).
- 4064 Total Other Operating Income and Expenses that are allocated pursuant to Section 69.411.
- 4066 Total Other Operating Income and Expenses, total of Rows 4060, 4061, 4062, and 4064. **Exception:** for Column d, include in total only Rows 4060, 4061, and 4062.
- 4070 Allowance for funds used during construction that is allocated pursuant to Sections 36.222(c) and 69.411.
- 4072 Social and community welfare contributions and fees that are allocated pursuant to Sections 36.222(c) and 69.411.
- 4076 Total Non-Operating Income and Expenses total of Rows 4070 and 4072.

- 4080 Interest paid relating to capital leases that is allocated pursuant to Section 36.223(a) and 69.411.
- 4090 Extraordinary items that are apportioned pursuant to Section 36.224(a).
- 4100 Income effect of jurisdictional ratemaking differences that is directly assigned pursuant to Section 36.225(a).
- 4120 Total Operating Revenues (Row 4050) plus Income Effects of Jurisdictional Ratemaking Differences (Row 4100).

OPERATING EXPENSES

Plant Specific Operating Expense

- 5000 Network Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.309, and 69.401(a)(1).
- 5010 General Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.307, and 69.401(a)(2).
- 5013 Total Network Support Expenses and General Support Expenses, total of Rows 5000 and 5010.
- 5026 Total Central Office Expenses that are allocated pursuant to Sections 36.321(b) and 69.401(b).
- 5042 Total Other Information Origination/Termination Expenses that are allocated pursuant to Sections 36.331(b) and 69.401(c).
- 5050 Expenses associated with Customer Premises Equipment that are directly assigned pursuant to Section 36.331(c).
- 5060 Total Information Origination/Termination Expenses, total of Rows 5042 and 5050.
- 5076 Total Cable and Wire Facilities Expenses that are allocated pursuant to Sections 36.341(b) and 69.401(c).
- 5080 Total Plant Specific Expenses, total of Rows 5000, 5010, 5026, 5060, and 5076.

Plant Nonspecific Operating Expense

- 6000 Other Property Plant and Equipment Expenses that are allocated pursuant to Sections 36.352(b) and 69.401(d).

- 6010 Network Operations Expenses that are allocated pursuant to Sections 36.353(a) and (b) and 69.401(d).
- 6012 Access Expenses that are directly assigned pursuant to Sections 36.354(a) and 69.401(e).
- 6020 Depreciation expenses that are associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- 6030 Depreciation expenses that are associated with Switching equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- 6040 Depreciation expenses that are associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
- 6050 Depreciation expenses that are associated with Transmission Equipment and which expenses are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- 6060 Depreciation expenses that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303(b), and 69.401(f).
- 6070 Depreciation expenses that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- 6080 Depreciation expenses of Plant Held for Future Telecommunications Use and which expenses are allocated pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).
- 6090 Total depreciation of Telecommunications Plant in Service, total of Rows 6020, 6030, 6040, 6050, 6060, 6070, and 6080.
- 6100 Amortization expenses of capital leases associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- 6110 Amortization expenses of capital leases that are associated with Switching Equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- 6160 Total amortization expenses of capital leases, total of Rows 6100 and 6110.

- 6230 Amortization expense of leasehold improvements associated with General Support Facilities which are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- 6240 Total amortization expenses of Tangible Assets, total of Rows 6160 and 6230.
- 6250 Amortization expenses of Intangible Assets that are allocated pursuant to Sections 36.361 and 69.401(f).
- 6252 Other depreciation and amortization expenses that are allocated pursuant to Sections 36.361 and 69.401(f).
- 6254 Total other depreciation and amortization expenses, total of Rows 6250 and 6252.
- 6260 Total depreciation and amortization expenses, total of Rows 6090, 6240, and 6254.
- 6270 Total Plant Non-Specific, total of Rows 6000, 6010, 6012, and 6260.

Customer Operations Expense

- 6998 Marketing Expenses that are directly associated with sales agency agreements and are directly assigned pursuant to the Commission's *Memorandum Opinion and Order*, FCC 85-582, released November 15, 1985.
- 6999 Marketing Expenses that are allocated pursuant to Section 36.372.
- 7000 Total Marketing Expenses, total of Rows 6998 and 6999, including amounts that are allocated pursuant to Sections 69.309 and 69.403.
- 7001 Current billings analysis used to allocate Marketing Expenses pursuant to Section 36.372.
- 7002 Combined investment used to allocate Marketing Expenses pursuant to Sections 69.309 and 69.403.
- 7052 Weighted standard work seconds used to allocate Telephone Operator Services Expenses pursuant to Sections 36.374(c), 36.374(d), and 69.404.
- 7060 Total Telephone Operator Services Expense that is allocated pursuant to Sections 36.374(b), 36.374(d), and 69.404.
- 7070 Classified directory expenses that are directly assigned pursuant to Section 36.375(b)(6).
- 7073 Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Section 36.375(b)(6).

- 7074 Subscriber line minutes-of-use used to allocate the expenses of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(6).
- 7075 Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(6).
- 7076 Total Published Directory Listing Expenses, total of Rows 7070, 7073, and 7075 and assigned pursuant to Section 69.405.
- 7220 Total Category 1 Local Business Office Expenses that are allocated pursuant to Sections 36.377(a) and 69.406(a).
- 7290 Total Category 2 Customer Services (Revenue Accounting) Expenses that are allocated pursuant to Section 36.379(b) and 69.407.
- 7300 All Other Customer Services expenses that are allocated pursuant to Sections 36.382(a) and 69.408.
- 7310 Total Other Customer Services Expenses, total of Rows 7220, 7290, and 7300.
- 7320 Total Customer Operations Expenses, total of Rows 7000, 7060, 7076, and 7310.

Corporate Operations Expenses & FCC Expense Adjustment

- 7330 Extended Area Services settlements that are directly assigned pursuant to Section 36.392(b).
- 7331 All other Corporate Operation Expenses that are allocated pursuant to Section 36.392(c).
- 7334 Total Corporate Operations Expenses, total of Rows 7330 and 7331.
- 7350 FCC expense adjustment is the net of the following: (1) expenses not included above that the FCC has expressly allowed for ratemaking purposes; and (2) expenses included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.450, 65.820, and 65.830. This row will **NOT** include any AFUDC, Account 7340, as a Part 65 Adjustment.
- 7351 Total Operating Expenses, the total of Rows 84, 5080, 6270, 7320, 7334, and 7350.

Operating Taxes

- 8000 State and local taxes that are allocated pursuant to Sections 36.412(b) and 69.402(a).
- 8001 Approximate net taxable income used to allocate state and local income taxes pursuant to Sections 36.412(b) and 69.402(a).

- 8002 Other state and local taxes that are directly assigned pursuant to Section 36.412(c).
- 8003 All other state and local taxes that are allocated pursuant to Section 36.412(c).
- 8005 Total other state and local taxes that are allocated pursuant to Section 69.402(b). **Note:** Column (d) is the total of rows 8002 and 8003.
- 8007 Total state and local taxes, total of Rows 8000, 8002, 8003, and 8005. **Exception:** for Column d, include in total only Rows 8000, 8002, and 8003.
- 8010 Fixed charges that are subtracted in the calculation of approximate net taxable income pursuant to Sections 36.223(a), 36.412(b)(4), and 69.411 and which include amounts in row 4080.
- 8011 Net investment used to allocate fixed charges pursuant to Section 36.412(b)(4).
- 8013 Internal Revenue Service Income adjustment that is the difference between taxable income reported for Internal Revenue Service purposes and taxable income reported in accordance with Part 32.
- 8014 FCC taxable income adjustment that is the net of the following: (1) taxable income not included above that the FCC has expressly allowed for ratemaking purpose; and (2) taxable income included above that the FCC has expressly disallowed for ratemaking purposes pursuant to Part 65.
- 8015 Investment Tax Credit amortization that is the net amortization associated with Account 7210, Operating Investment Tax Credits. *See* Section 32.7210.
- 8018 FCC Investment Tax Credit which is the net of the following: (1) Investment Tax Credit not included above that the FCC has expressly allowed for ratemaking purposes; and (2) the Investment Tax Credit included above that the FCC has expressly disallowed for ratemaking purpose pursuant to Part 65.
- 8020 Federal income tax that is allocated pursuant to Section 36.412(b). This amount equals Row 8021 times the statutory federal Income tax rate less Rows 8015 and 8018.
- 8021 Approximate net taxable income used to allocate Federal Income Tax pursuant to Sections 36.412(b) and 69.402(a). This amount equals the sum of Rows 4066, 4070, 4120, 8013, and 8014 less Rows 4072, 7351, 8007, and 8010.
- 8030 Total Operating Taxes, total of Rows 8007 and 8020.

RETURN DATA

- 8040 Average Net Investment equals Row 2260 less Row 3430.
- 8041 Net Return equals the sum of Rows 4066, 4070, 4090, and 4120 less Rows 4072, 7351, and 8030.
- 8042 Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (Row 8041 divided by Row 8040 times 100). Round to 2 decimal places. For Price Cap companies this row should be populated with zeros for columns (i), (j), (l), (n), and (o), pursuant to *LEC Price Cap Reconsideration Order*, CC Docket 87-313, released April 17, 1991.

COLUMN DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, as specified in the Commission's Rules.

<u>Column</u>	<u>Description</u>
b.	<u>Subject to Separations</u> - This amount reflects that portion of each row that must be allocated between the state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. Note: This column should equal the total of Columns (c) and (d).
c.	<u>State</u> - This amount reflects that portion of each row that is allocated to the state jurisdiction pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.
d.	<u>Interstate</u> - This amount reflects that portion of each row that is allocated to the interstate jurisdiction pursuant to Part 36 of the Commission's Rules. Note: This column should equal the total of Columns (i), (n), (o), (q), and (r).
i.	<u>Common Line</u> - This column reflects those amounts that are assigned to the common line access element pursuant to Part 69 of the Commission's Rules.
<u>Traffic Sensitive</u> - These columns reflect those amounts that are assigned to the Traffic Sensitive Access elements and subelements pursuant to Part 69 of the Commission's Rules.	
j.	<u>Switching</u> - This amount reflects that portion of each row applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.
l.	<u>Transport</u> - This amount reflects that portion of each row applicable to the Transport Access element pursuant to Part 69 of the Commission's Rules.
n.	<u>Total Traffic Sensitive</u> - This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules. Note: This column is the total of Columns (j) and (l), plus Traffic Sensitive - Information (charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks).
o.	<u>Special Access</u> - This amount reflects that portion of each row applicable to the Special Access element pursuant to Part 69 of the Commission's Rules.

- q. Billing and Collection - This amount reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- r. Interexchange (IX) - This amount reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

A. **Introduction**

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-04, the ARMIS Access Report.

B. **General Format**

1. **Electronically-Filed Data**

- a. For data reporting years 1990 and beyond, carriers must file their ARMIS Reports and related documents electronically. Electronic submission of both is made through the Internet by selecting the “**Upload ARMIS Data Site**” link on the EAFS Home Page, at <http://www.fcc.gov/wcb/eafs/>.
- b. All files must be coded in ASCII. Header records in the ARMIS Report data files must include the report number, company, study area, period, COSA code, version, and submission number. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. When correcting format errors, a new submission number is not required; however, the data entry date must be changed to reflect the date of the format change.
- c. A separate ASCII file must be prepared for each report. More than one ASCII file can be included in the same electronic upload file – which is created by the data validation program – as long as they are for the same report and cover the same period and version (different submission numbers and multiple reasons for correcting data are allowed).
- d. The electronic submission will serve as the carrier’s official filing.

2. **ASCII File Name** – each file has six components:

- a. the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs)
- b. the last two digits of the year which is covered by the data
- c. the letters “AC”
- d. a decimal point
- e. the letter “P”, “C”, or “U” to indicate whether this is the Public version, the Confidential version, or the Unrestricted version
- f. two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year’s data

For example, the file name for the Unrestricted Version of the initial Access Report data file to be submitted by Illinois Bell to cover the calendar year 2004 would be LBIL04AC.U01:

LBIL	COSA for Illinois Bell
04	Data for calendar year 2004
AC	Access Report data file
.	Decimal point
U	Unrestricted version
01	First submission of this year's data

C. Filing Requirement

1. **Data Items That Are "Not Available" or Are "Withheld"** – See Sections B and C of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
2. **Related Documents** – These documents are required by Commission Order to be filed with specific ARMIS reports. The electronic submission of these documents must be converted to Adobe Acrobat's Portable Document Format (PDF), prior to submitting the documents to the Commission.

Document Conversion Requirements: Convert directly through a word-processing application or through the use of a scanning device. Other than a letterhead graphic, the documents to be converted should consist of text only—no graphics. Conversion of a document to PDF should result in a black and white document with a resolution no greater than 300 dpi, and having a file size no more than 40 to 50 Kb per page.

The related documents to be included in the electronic upload file for Report 43-04 are described below:

- a. **Transmittal Letter** – Each ARMIS report submission must be accompanied by a letter of transmittal. When filing confidential data, a separate letter is required. These letters must be on official company letterhead and be included in each electronic upload file. The transmittal letter must list **only** COSAs included in the submission. See Section G.2 of the Reporting Procedures for a description of the information to be provided in the transmittal letter.
 - b. **Data Certification Statement** – Carriers must certify the accuracy of the data submitted in the ARMIS Reports by including one certification statement, signed by a corporate officer, in each electronic upload file. The certification statement must list **all** COSAs required for a specific ARMIS report. See Section G.3 of the Reporting Procedures for a description of the information to be included in the statement.
3. **Data Validation Programs**
 - a. Each reporting carrier must validate its data by using the most recent edit check

- program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission.
- b. The edit check program creates the electronic upload file to be used as the carrier's official filing. It will normally contain the following:
 1. The ASCII file(s)
 2. Text files that will be stored in the database
 3. The edit check results ("the Discrepancy Report")
 4. The comparison utility results for roll-up comparisons ("the Detailed Error Report")
 5. Related documents – one each per upload file, when applicable – in PDF
 4. **Upload Comment Field** – Comments should include a brief description of the data items being corrected since the previous submission. The comments should not contain references to IATD letters. Maximum comment length is 245 characters (including spaces).

D. Data Entry Conventions

1. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
2. Begin each data record in column 1 and make each record the proper length as specified in the record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use 123, NOT 123. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe ".
3. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
4. Do NOT include "\$", "%", embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.
5. In any numeric data field designated by N/A, enter -99999. If a "Public Version" is filed, enter -88888 in any numeric data field for which data are "Withheld" to indicate that confidential treatment has been requested. **DO NOT** override N/As. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, -99999 is entered as -99999.00.
6. If a reporting carrier wishes to apply data to a field containing an N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) must not be entered in the N/A field. All other fields must be populated. If there are no data applicable to

an open field, enter zero.

E. **Rounding Conventions**

1. As specified in the Report Definition, all dollar amounts must be rounded to the nearest thousand.
2. Amounts of minutes (including, but not limited to, connection minutes, DEMs and MOU) must be rounded to the nearest million.
3. All seconds including weighted standard work seconds must be rounded to thousands.
4. All conversation-minute-kilometers must be rounded to the nearest million.
5. All minutes-of-use kilometers must be rounded to the nearest thousand.
6. All rate of return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 percent must be entered as 23.71). All other percentage amounts must be entered as in the following example and rounded to 4 decimal places.

Example: 23.70561 percent must be entered as 23.7056

F. **Footnotes**

1. **General:**
 - a. For initial (annual) filings, if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include detailed footnote text to explain the specific circumstances. For resubmission filings, footnotes must be provided for all changed data.
 - b. If the reporting carrier does not follow the procedures described in the row and column instructions of the Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnotes.
 - c. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if

they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.

- d. Footnote text should not contain references to the other rows or columns for which separate footnotes are required. When a footnote applies to other rows or columns, include a separate footnote record for each row or column which refers back to the original footnote.
 - e. The footnote text must be included in the Footnote Text Records.
2. **Mandatory:** Certain items require accompanying footnotes and those items are specified in the appropriate section of the Report Definition for filing the reports. Such footnotes are mandatory and must be entered in the Footnote Text Records.

G. **Errata**

1. Carriers are under a legal obligation to correct any erroneous data, which includes footnotes, discovered in ARMIS Reports. See Section B of the Reporting Procedures for the use of submission numbers when an erratum occurs.
2. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.
3. Current errata references must be included in the Erratum Record(s).

H. **Data Record Descriptions**

The seven data record types are described below. See pages 7 through 17 for record layouts. The automated file will consist of the following record types:

1. **Record Type H1 – Header Record**
One Type H1 record per file. The first record of each file. Contains identifying data. See page 7 for record layout.
2. **Record Type L2 – Label Record**
One Type L2 record per file. The second record of each file. Contains report number, carrier classification, carrier name, study area name, etc. See page 8 for record layout.
3. **Record Type K2 – Separations and Access Data Record**
240 type K2 records per file. One record for each of the 240 rows shown on pages 4 through 10 of the Report Definition. Each record contains data values for a particular row broken out

by the cost categories, access elements, and summary columns. See pages 9 & 10 for record layout.

4. Record Type C4 – Confidential Treatment Record
Optional. Zero or more Type C4 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. See pages 11 & 12 for record layout.
5. Record Type F3 – Footnote Record
Optional. Zero or more Type F3 records per file. Contains explanatory footnote text. See pages 13 & 14 for record layout.
6. Record Type E4 – Erratum Record
Zero Type E4 records in the first submission of a year's data. One or more Type E4 records per file in revisions filed to correct that year's submission. Each time an erratum occurs, a carrier must use a new submission number. Contains information to identify the data which was corrected in the submission. See pages 15 & 16 for record layout.
7. Record Type T1 – Trailer Record
One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 17 for record layout.

RECORD TYPE H1 - HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"H1"	13 – 16	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL04AC.U01"	18 – 31	The name of the ASCII file. Format: See page 1, paragraph B.2. Include quotation marks.
5	Year	2004	33 – 36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20050315	40 – 47	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49 – 51	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	53 – 54	00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. Format: Right justified.
10	End of Record Code	"XQ"	56 – 59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5
12345678901234567890123456789012345678901234567890123456789
 Sample record:
 1001,"LBIL","H1","LBIL04AC.U01",2004,0,20050315,"U",01,"XQ"

RECORD TYPE L2 - LABEL RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1002	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"L2"	13 – 16	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-04"	18 – 35	Always contains "FCC REPORT 43-04" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	37 – 39	Account filing level (Class A) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 70)	41 – 71	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	73 – 95	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2004 to Dec 2004"	97 – 118	Period covered by the data. Format: "mmm yyyy to mmm yyyy" Include quotation marks.
9	End of Record Code	"XQ"	120 – 123	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8 9
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456

Sample record:

1002,"LBIL","L2","FCC REPORT 43-04","A","Illinois Bell ","Illinois ",

1 1 1
 0 1 2

789012345678901234567890123

Continuation of sample record:

"Jan 2004 to Dec 2004","XQ"

RECORD TYPE K2 - SEPARATIONS AND ACCESS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1009	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"K2"	13 – 16	Always contains the letter K capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	1000.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 30.0 to 8042.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	74814 – or – 12.00 – or – 12.6667	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. DO NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in integer rows and -99999.00 in percentage rows where a field is designated by N/A. Enter -88888 in integer rows and -88888.00 in percentage rows on the “public version” to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	Column (c) data	5432	35 – 43	Column (c) data Format: See Field 5 above.
7	Column (d) data	69382	45 – 53	Column (d) data Format: See Field 5 above.

RECORD TYPE K2 – SEPARATIONS AND ACCESS DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Column (i) data	1358	55 – 63	Column (i) data Format: See Field 5 above.
9	Column (j) data	5432	65 – 73	Column (j) data Format: See Field 5 above.
10	Column (l) data	2716	75 – 83	Column (l) data Format: See Field 5 above.
11	Column (n) data	5432	85 – 93	Column (n) data Format: See Field 5 above.
12	Column (o) data	16296	95 – 103	Column (o) data Format: See Field 5 above.
13	Column (q) data	27160	105 – 113	Column (q) data Format: See Field 5 above.
14	Column (r) data	19136	115 – 123	Column (r) data Format: See Field 5 above.
15	End of Record Code	"XQ"	125 – 128	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with commas.

For initial (annual) filings, if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include detailed footnote text to explain the specific circumstances. For resubmission filings, footnotes must be provided for all changed data. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

1	2	3	4	5	6	7	8	9	1
123456789012345678901234567890123456789012345678901234567890123456789012345678901234									0
Sample Record:									
1009, "LBIL", "K2", 1000.0,	74814,	5432,	69382,	1358,	5432,	2716,	5432,	16296,	
1242, "LBIL", "K2", 8042.0, -99999.00, -99999.00,	12.67,	11.57,	11.57,	11.91,	9.81,	12.84,			
1	1								
1	2								
567890123456789012345678									
Continuation of sample record:									
27160,	19136, "XQ"								
-99999.00, -99999.00, "XQ"									

RECORD TYPE C4 - CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1243	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"C4"	13 – 16	Always contains the letter C capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1009	18 – 21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1000.0	30 – 35	This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE F3 - FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1247	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"F3"	13 – 16	Always contains the letter F capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1009	18 – 21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the footnoted data appear. If the footnote pertains to an entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1000.0	30 – 35	This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. If the footnote pertains to the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the footnoted data as identified in the Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: Include quotation marks. Left justified and space filled.
8	Footnote Number	1	42 – 44	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE E4 - ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1253	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"E4"	13 – 16	Always contains the letter E capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1009	18 – 21	This field contains the record number of the record which contains the data which were corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the corrected data appear. If an entire table or submission was corrected, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1000.0	30 – 35	This field contains the row number of the row which contains the corrected data as identified in the Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter of the corrected data as identified in the Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE T1 - TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1256	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"T1"	13 – 16	Always contains the letter T capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Contact Person	"John Doe " (spaces until pos. 58)	18 – 59	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61 – 82	The Contact Person’s telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	84 – 87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

```

      1         2         3         4         5         6         7         8
1234567890123456789012345678901234567890123456789012345678901234567
Sample record:
1256, "LBIL", "T1", "John Doe", "(202) 555-1212 x123 ", "XQ"
    
```