

## **Telecommunications Annual Report Instructions**

1. A Microsoft EXCEL workbook of the annual report is provided on the PSC website for your convenience. The workbook contains the schedules of the annual report. Use of the EXCEL© file is optional.
2. One copy of the completed annual report must be filed with the Commission and the report must also be e-filed on the Commission website. Annually, the Commission will send a letter containing filing instructions, including the appropriate docket number, to all regulated telecommunications companies.
3. Unless otherwise indicated, all information required in these schedules shall be from the accounts prescribed in 47 C.F.R. Part 32 and the definitions and instructions therein will apply to this report wherever applicable.
4. Information on financial schedules may be rounded to thousands of dollars for companies with over 5,000 access lines. Companies submitting schedules rounded to thousands should so indicate at the top of the schedule.
5. Where more space is needed or more than one schedule is needed, additional schedules may be attached and should be included directly behind the original schedule to which it pertains and be labeled accordingly (for example, Schedule 1A).
6. The information required with respect to any schedule shall be furnished as a minimum requirement to which shall be added such further information as is necessary to make the required schedules not misleading.
7. Companies with under 5,000 lines may use summary accounts and should leave lines for subaccounts blank. Summary accounts are noted with an asterisk and subaccounts that are not required are noted with a caret.

### Schedules 1-5

These schedules should be filled out with Montana specific data. Financial schedules should include all amounts originating in Montana or allocated to Montana from other jurisdictions.

### Schedule 2

This schedule is not required to be filled out or submitted by companies with less than 5,000 access lines:

### Schedule 3

This schedule must be completed by all companies. For companies under 5,000 lines, this schedule may be completed on a total state basis. Any such company completing the form on a total state basis shall indicate this fact clearly on the form.

Schedule 4 - Companies with less than 5,000 lines are not required to fill out the intrastate portion. The regulated rate base must be separated from the deregulated rate base but this may be done on a total state basis. Any company so doing shall clearly indicate this on the form.

### Schedule 5

All companies must complete this schedule for each Montana based executive or manager whose total annual compensation exceeded \$100,000 in the reporting year. Executives and managers include company presidents, chief executive officers, chief financial officers, vice presidents, and other upper-level managers that are in a position to control the company and make decisions regarding the allocation of funds. Include in column (d) ALL additional forms of compensation, including, but not limited to: deferred compensation, deferred savings plan, profit sharing, supplemental or non-qualified retirement plan, employee stock ownership plan, restricted stock, stock options, stock appreciation rights, performance share awards, dividend equivalent shares, mortgage payments, use of company cars or car lease payments, tax preparation consulting, financial consulting, home security systems, company-paid physicals, subscriptions to periodicals, memberships, association or club dues, tuition reimbursement, employee discounts, and spouse travel.

The above compensation items shall be listed separately. Where more space is needed additional schedules may be attached and shall be included directly behind the original schedule to which it pertains.