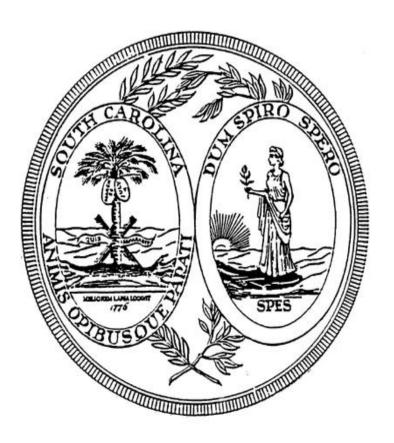
2025 South Carolina Universal Service Contribution Worksheet

INSTRUCTIONS & WORKSHEET



South Carolina Office of Regulatory Staff Universal Service Fund Administrator

Telecommunications@ors.sc.gov

I. General Filing Instructions

IMPORTANT NOTICE TO ALL PROVIDERS OF TRADITIONAL TELECOMMUNICATIONS

SERVICES, INTERCONNECTED VOIP SERVICES, AND MOBILE VOICE SERVICES

Lines 301 – 304 of the USF Contribution Worksheet MUST be completed for the type of services your company provides.

Who Must File

All providers of traditional telecommunications services, all interconnected VoIP providers, and all providers of mobile voice services are required to file a Universal Service Fund (USF) Contribution Worksheet in South Carolina.

As required by the South Carolina Public Service Commission (SCPSC) USF Guidelines approved by Order No. 2001-996, and updated with Order No. 2016-22, Order No. 2016-837, Order No. 2023-876, and statutory changes indicated by Act 181, each contributing carrier must file on an annual basis the information necessary to allow the USF Administrator to calculate the carrier's contribution.

Every company or filer must provide a **USF billing e-mail address** and related contact person to the South Carolina Office of Regulatory Staff (SCORS) as part of the information provided through the Authorized Utility Representative Form or the Wireless and VoIP Registration Form.

For the purpose of filing the USF Contribution Worksheet, the term "telecommunications" includes, but is not limited to, the following types of services offered by certified or covered carriers: local exchange service; wireless telephony, including cellular and personal communications services (PCS); Voice-over-Internet-Protocol (VoIP) services; mobile radio services; access to interexchange service; special access; wide area telecommunications services (WATS); subscriber toll-free and 900 services; message telephone services (MTS); private line; resale services; Frame Relay services; asynchronous transfer mode (ATM) services; Multi-Protocol Label Switching (MPLS) services; and audio bridging services.

De minimis Classification –The USF Administrator may determine, based on Commission guidelines, that certain service providers should be classified as de minimis based on company filed USF Contribution Worksheet. Service providers classified as de minimis may have their USF contributions waived for the Fund year associated with this USF Contribution Worksheet filing.

When to File

Each Carrier must file on an annual basis the information necessary (contribution worksheets) to allow the Administrator to calculate the carrier's contribution. These filings are required to be filed **on or before August 1, 2025** and to report revenue data for the calendar year ending **December 31, 2024**.

Where to File

USF Contribution Worksheets must be sent to: Telecommunications@ors.sc.gov

Accuracy of Filings – All information reported in this Worksheet is considered accurate as filed. Corrections, if needed, must be filed **no later than September 30, 2025**. Changes or corrections filed after September 30, 2025 may be considered as an adjustment for the following fund year.

Revenues submitted on the USF Worksheet must tie directly to the books and records (e.g., general ledger/trial balance) of the reporting entity.

General Instructions for Universal Service Fund Revenue Reporting

Reported revenues should **include** the following:

- Account set-up, connection, service restoration, termination and other non-recurring charges. (These charges should be reported on the same line that the filer reports any associated recurring revenue. For example, an early termination charge for a long distance private line service should be reported as revenue on Line 210.)
- Any charge billed to a customer and represented to recover or collect contributions to federal
 or state universal service support mechanisms. These revenues must be shown separately on
 Line 201.
- Revenues derived from the activation and provision of intrastate and interstate telecommunications and non-telecommunications services. Revenues billed to customers during the filing period with no allowances for uncollectible, settlements, or out-of-period adjustments.
- Collection overages and unclaimed refunds for telecommunications services when not subject to escheats.
- All Surcharges and fees on telecommunications services that are billed to the customer and
 either retained by the filer or remitted to a non-government third party under contract should
 be reported in the revenue categories on which the surcharges or fees were levied.
- Other surcharges treated as revenues in the revenue categories **on which the surcharges** were levied.

Reported revenues should **not include** the following:

- Taxes and any surcharges that are not recorded on the company books as revenues but which instead are remitted to government bodies, such as 911 fees.
- Customer Deposits.
- Estimates developed and reported by NECA or other reporting entities.
- Gross revenues should not be reported net of related expenditures.

Permissible Exceptions

An entity is not required to impute or report revenues for services provided to itself or to wholly owned affiliates unless: 1) it is required to record such revenues for some other federal or state regulatory purpose; or 2) the filer is providing service to an affiliate for resale and the affiliate is not a direct universal contributor.

Data Entry

All numbers should be entered as whole numbers. Dollar entries should be rounded to the nearest dollar.

Use of Estimates

If revenue category breakout cannot be determined directly from corporate books of account or subsidiary records, filers may provide on the Worksheet a good-faith estimate of the breakout. **Detailed calculations of any such estimates must accompany the Worksheet and clearly describe all assumptions used in their calculation.** Filers may not simply report all revenues on one of the "other revenue" lines.

Mergers

Where two contributors have merged prior to the filing date, the successor company should report its total revenues for the reporting period and the total revenues for the predecessor contributor. The two contributors, however, should continue to report separately if each maintains separate corporate identities and continue to operate independently. Where an entity obtains, through purchase, merger or transfer, the telecommunications operations or customer base of a telecommunications provider during the calendar year, it must report all telecommunications revenues associated with such operations or customer base including revenues billed in the calendar year prior to the date of acquisition.

Questions

Questions can be directed to the South Carolina Office of Regulatory Staff at 803-737-0821. Please ask to be directed to the Universal Service Fund Administrator.

VoIP Service Revenues

Voice over Internet Protocol (VoIP), is a technology that allows voice calls using a broadband Internet connection instead of a regular (or analog) phone line. The SCPSC issued Order No. 2016-837 requiring providers of interconnected VoIP service to contribute to the SC USF.

Line 202c — Revenues from VoIP services offered with a broadband connection should be reported here. This is for carriers that own or lease the network that connects to their VoIP customers. Charges associated with customer equipment should not be included on these lines. Line 202c should include revenues for VoIP service provided to end users, including monthly charges, activation fees, service restoration, and service order processing charges, and all other associated fees and surcharges appearing on the customer's bill.

Line 202d — Revenues from VoIP services offered independent of a broadband connection should be reported here. This is for VoIP providers that provide an over-the-top service and do not own or lease the network that connects to their VoIP customers. Charges associated with customer equipment should not be included on these lines. Line 202d should include revenues for VoIP service provided to end users, including monthly charges, activation fees, service restoration, and service order processing charges, and all other associated fees and surcharges appearing on the customer's bill.

Itemized toll charges, excluding international toll revenues for VoIP service customers, should be reported on Lines 209 or 210, as appropriate.

Please see "special instructions for VoIP and Wireless service providers at the end of these instructions.

II. <u>Line-by-Line Instructions for Completing the Contribution</u> Worksheet

Line 201 -- Itemized charges levied by the reporting entity in order to recover contributions to state and federal universal service support mechanisms should be reported on Line 201. Any charge that is identified on an end-user bill as recovering contributions to universal service support mechanisms must be shown on Line 201 and should be identified as either interstate or intrastate revenues, as appropriate.

FIXED LOCAL SERVICES:

Line 202a -- Monthly service, local calling, connection charges, vertical features, and other local exchange services including basic local service revenues except for local private line revenues, access revenues, and revenues from providing mobile or cellular services. This line should include charges for optional extended area service, dialing features, local directory assistance, added exchange services such as automatic number identification (ANI) or teleconferencing, local number portability (LNP) surcharges, connection charges, charges for connecting with mobile service and local exchange revenue settlements. This line includes revenues from customers charged a single rate for a combined local and long distance service. All other fees and surcharges associated with providing local service should be included on Line 202a, such as, regulatory access fee, access recovery fee, regulatory assessment surcharge, carrier infrastructure fee, or any other fees or surcharges that flow directly to the company and are recorded as revenue.

Line 202b -- Lifeline Revenues: Revenue generated from Lifeline customers <u>exceeding</u> all federal/state Lifeline reimbursement.

INTERCONNECTED VOIP SERVICES:

Line 202c – Revenues from VoIP services offered with a broadband connection should be reported here. This is for carriers that own or lease the network that connects to their VoIP customers. Charges associated with customer equipment should not be included on these lines. Line 202c should include revenues for VoIP service provided to end users, including monthly charges, activation fees, service restoration, service order processing charges, and all other associated fees and surcharges appearing on the customer's bill.

Line 202d – Revenues from VoIP services offered independent of a broadband connection should be reported here. This is for VoIP providers that provide an over-the-top service and do not own or lease the network that connects to their VoIP customers. Charges associated with customer equipment should not be included on these lines. Line 202d should include revenues for VoIP service provided to end users, including monthly charges, activation fees, service restoration, service order processing charges, and all other associated fees and surcharges appearing on the customer's bill.

OTHER LOCAL SERVICES AND FEES:

Line 203a -- All revenues for charges to end users specified in access tariffs, such as subscriber line charges, and PICC charges levied by a local exchange carrier on customers that are not presubscribed to an interexchange carrier (*i.e.*, a no-PIC customer). Line 203 should <u>not</u> include charges to end users for special access services (which are reported on Line 204). Telecommunications providers that do not have

2025 South Carolina Universal Service Contribution Worksheet Instructions

subscriber line charge or PICC tariffs on file with the Federal Communications Commission or who are not reselling such tariffed charges, should report \$0 on Line 203a.

Line 203b -- Subscriber line charge revenues for Public Telephone Access Line services should be reported as carrier's carrier revenues on Line 203b.

Line 204 -- All revenues for local private line and special access service sold to end-users including revenues from providing local services that involve dedicated circuits, private switching arrangements, digital subscriber lines, and/or predefined transmission paths. Line 204 should include revenues from offering dedicated capacity between specified points even if the service is provided over local area switched ATM or frame relay networks. Revenues from special access lines bundled with toll service should be reported as the appropriate toll service.

Line 205a -- All coin local and long distance revenues received from customers paid directly to the payphone service provider, including all coin-in-the-box revenues. Do <u>not</u> deduct commission payments to premises' owners.

Line 205b -- Filers are required to identify and report revenues included within the amount reported on Line 205a associated with public telephone access line services (PTAS) provided to payphone service providers as Carrier's Carrier (Wholesale) revenues on Line 205b.

Line 206 -- Local telecommunications service revenues that would not be included within another service revenue category.

MOBILE SERVICE REVENUES:

Line 207 -- Revenues for mobile service provided to end users, including monthly charges, activation fees, service restoration, and service order processing charges, etc. Include mobile revenues for message charges, roaming charges assessed on customers for calls placed out of customers' home areas, and local directory assistance charges. **All** end–user **prepaid wireless service revenues** attributable to activation and daily or monthly access charges for wireless service sold at retail outlet should be reported on Line 213.

TOLL SERVICES:

Line 208 -- All revenues (<u>excluding international</u>) from prepaid calling cards provided either to customers or to retail distributors. Revenues should represent the amounts actually paid by customers (face value) and not the amounts paid by distributors or retailers, and should not be reduced or adjusted for discounts provided to distributors or retail establishments. <u>All prepaid card revenues are classified as end-user revenues</u>. For purposes of completing this Worksheet, prepaid card revenues should be recognized when the cards are sold.

Line 209 -- Operator and toll calls with alternative billing arrangements should include all calling card or credit card calls, person-to-person calls, and calls with alternative billing arrangements such as third-number billing, collect calls, and country-direct type calls that either originate or terminate in a U.S. point. These lines should include all charges from toll or long distance directory assistance. Filers should include

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revenues from all calls placed from all coin and coinless, public and semi-public, accommodation and **prison** telephones.

Line 210 -- Filers should report ordinary long distance revenues on these lines, including revenues from most toll calls placed for a fee and flat monthly charges billed to customers, such as account maintenance charges, PICC pass-through charges, and monthly minimums. This category should include ordinary message telephone service (MTS), WATS, subscriber toll-free, 900, "WATS like," and similar switched services.

Line 211 -- All revenues from long distance private line service including revenues from dedicated circuits, private switching arrangements, and/or predefined transmission paths, extending beyond the basic service area. Line 211 should include frame relay and similar services where the customer is provided a dedicated amount of capacity between points in different basic service areas. Do not include revenue from international calls (to be reported on Line 216).

Line 212 -- All other long distance services should include all other revenues from providing long distance communications services. Line 212 should include toll teleconferencing, switched data, frame relay and similar services where the customer is provided a toll network service rather than dedicated capacity between two points. Do not include revenue from international calls (to be reported on Line 216).

EXCLUDED REVENUE:

Line 213 -- End—user prepaid wireless service revenues attributable to airtime should be reported on Line 213. Universal Service support for prepaid wireless service are all retail end user transactions.

Line 214 -- Universal service support revenues include all universal service support from either states or the federal government filers received during the calendar year. Revenues to be reported include Lifeline Assistance reimbursement for the waived portion of subscriber line, presubscribed interexchange carrier charges or credits for subsidized services provided to schools, libraries, and rural health care providers. Line 214 should include amounts received as cash as well as amounts received as credit against contribution obligations. Line 214 should <u>not</u> include any amounts charged to customers to recover universal service (reported on Line 201) or similar contributions.

Line 215 -- All revenues from the provision of broadband (including DSL and cable TV program transmissions) services. These revenues are excluded from the calculation of Net Universal Service Fund revenue.

Line 216 -- All revenues derived from the provision of international communications services. International services are defined as any call which originates or terminates at a point outside of the United States, regardless of its transmission path.

Line 217 -- All non-telecommunications service revenues on the reporting entity's books including revenues derived from telecommunications-related functions not included in universal service or other fund contribution bases. As an example, information services offering a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications are not included in the universal service or other fund contribution bases. Information services do not include any use of any such

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capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service. Information services also are called enhanced services because they are offered over transmission facilities used in interstate communications and employ computer processing applications that act on the format, content, code, protocol, or similar aspects of the subscriber's transmitted information; provide the subscriber additional, different, or restructured information; or involve subscriber interaction with stored information. Call moderation and call transcription services are examples of information services. These services are exempt from contribution requirements and should be included in Line 217. Line 217 should include revenues from published directory, carrier billing, collection services, revenues from the sale, lease, installation, maintenance, or insurance of customer premises equipment (CPE), inside wiring charges, inside wiring maintenance insurance, sale or lease of transmission facilities, such as dark fiber or bare transponder capacity, pole attachment revenues, revenues from providing open video systems (OVS), cable leased access, direct broadcast satellite (DBS) services, late payment charges, and charges (penalties) imposed by the company for customer checks returned for non-payment.

TOTAL REVENUE AND TOTAL USF CONTRIBUTION BASE REVENUE:

Line 218 -- Total Gross Revenues. The total of Lines 201 through 217.

Line 219 -- Gross amount includable in Net Universal Service Fund contribution revenue. This number is the total of Lines 201 through 212.

Line 220 -- Uncollectible revenue/bad debt expense associated with gross billed revenues amounts reported on Line 218. This should be the amount reported as bad debt expense in the filer's income statement for the year. Note that it will include uncollectibles associated with all revenue on the filer's books (Line 218), covering carrier's carrier revenues, end-user telecommunications revenues and revenues reported on Lines 213 through 217. The contributor's uncollectible revenues/bad debt expense should be calculated in accordance with Generally Accepted Accounting Principles. Uncollectibles should represent the portion of gross billed revenues that the contributor reasonably expects will not be collected. Note uncollectibles may not include any amounts associated with unbillable revenues. Filers that operate on a cash basis should report \$0 on this line.

Line 221 -- Uncollectible revenue/bad debt expense reported on Line 221 that is associated with the universal service contribution base amounts reported on Line 219. Filers that maintain separate detail of uncollectibles by type of business should rely on those records in determining the portion of gross uncollectible revenue reported on Line 220 that should be reported on Line 221. Filers that do not have such detail should make such assignments in proportion to reported gross revenues. Filers must be able to document how the amounts reported on Line 221 relate to the uncollectible revenue/bad debt expense associated with gross billed revenues reported on Line 219.

Line 222 -- Total universal service fund contribution base revenue. It contains the total base revenue reported on Line 219 less the uncollectible revenue reported on line 221.

SOUTH CAROLINA LINES OR SUBSCRIPTIONS:

Customer Lines or Subscriptions are required information and must be provided. The Worksheet will be <u>incomplete</u> until the required information is provided. Line data should not be included in more than one line category.

Line 301 -- Total South Carolina end-user customer local exchange service lines provided through traditional analog or TDM circuit switched telephone network as reported to the FCC on Form 477. Form 477 Glossary will clarify the some of the terms used herein.

Line 302 -- Total South Carolina end-user interconnected VoIP Service subscriptions (See 47 C.F.R. § 9.3.) as reported to the FCC on Form 477. Interconnected VoIP Service is a service that: 1) enables real-time, two-way voice communications; (2) requires a broadband connection from the user's location; (3) requires Internet-protocol compatible customer premises equipment; and (4) permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

Line 303a – South Carolina facilities-based providers of mobile voice service should report mobile voice subscriptions on Line 303a. Count a "subscriber" as a mobile handset or other revenue-generating active voice unit that has a unique phone number and that can place and receive calls from the public switched telephone network. Subscribers can be assigned to a state based on the area code of the device's phone number or by using the subscriber's billing address. Exclude:

- subscribers to services where customers cannot directly place calls to subscribers of ordinary telephone service, such as dispatch services and one-way or two-way paging services.
- subscribers to services that permit communications between only a narrow range of locations such as automobile units that permit drivers to communicate only with a specific road service.

Line 303b -- South Carolina resellers of mobile voice service should report mobile voice subscriptions on Line 303b. Count a "subscriber" as a mobile handset or other revenue -generating active voice unit that has a unique phone number and that can place and receive calls from the public switched telephone network. Subscribers can be assigned to a state based on the area code of the device's phone number or by using the subscriber's billing address. Exclude:

- subscribers to services where customers cannot directly place calls to subscribers of ordinary telephone service, such as dispatch services and one-way or two-way paging services.
- subscribers to services that permit communications between only a narrow range of locations such as automobile units that permit drivers to communicate only with a specific road service.

Line 304 -- South Carolina interexchange carriers should report accounts on Line 304. Count an "account" as an interexchange subscriber receiving a monthly or periodic bill from the Company.

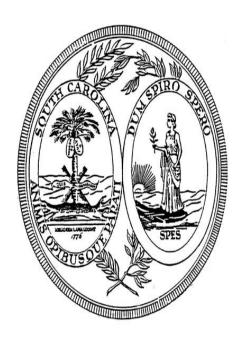
IV. <u>Special Instructions for VoIP and Wireless Service Providers for Completing the Contribution Worksheet</u>

VoIP and Wireless service providers operating in South Carolina **without** a Certificate of Public Convenience and Necessity (CPCN) are not required to maintain separate books and records for South Carolina operations. To simplify reporting these service providers may complete the South Carolina USF Worksheet by entering all South Carolina customer revenues in column D, the Total column.

All other instructions associated with completing the Worksheet should be followed by VoIP and Wireless service providers.

2025 South Carolina Universal Service Fund Contribution Worksheet Revenue Reporting for Year Ending 12/31/2024

Name of Company



Form must be completed and returned by August 1, 2025 to:

South Carolina Office of Regulatory Staff

Telecommunications@ors.sc.gov

2025 South Carolina Universal Service Fund Contribution Worksheet Revenue Reporting for Year Ending 12/31/2024

Filers are strongly encouraged to read and follow the instructions for this worksheet prior to entering information. Changes may have been introduced since last year and new data may be required to complete the worksheet. Some individual line instructions have been updated to improve explanations.

Contributor Identification Information	
(1) Legal Name of Reporting Entity	
(2) IRS Employer Identification Number	
(3) Name(s) by which Reporting Entity is doing business, if different	
than Name in Line 1 above (DBA or FKA)	
(4) Complete Mailing Address of Reporting Entity	
(5) Name of Individual completing this worksheet	
(6) Telephone Number of Individual completing this worksheet	
(7) E-mail Address of Individual completing this worksheet	
(8) Type Communications Service Provided	
·	
(9) Date Carrier began serving South Carolina (Month, Year)	
(10) USF Billing E-Mail Address	

Information related to the Universal Service billing addresses should also be included as part of the information provided through the Authorized Utility Representative Form. The Authorized Utility Representative Form should be updated as changes are made by the company.

2025 South Carolina Universal Service Fund Contribution Worksheet Revenue Reporting for Year Ending 12/31/2024

	Legal Name of Reporting Entity	_			
	, ,	Α	В	С	D
Line No.		INTRASTATE South Carolina End User (Retail) Column A	INTERSTATE South Carolina End User (Retail) Column B	Carrier's Carrier (Wholesale)	Total Column A + Column B
Gross	South Carolina Revenues From All Sources				
201	Surcharges or other amounts on bills identified as recovering both state and federal Universal Service contributions				
Fixed	Local Services				
	Traditional Circuit Switched				
202a	Monthly service, local calling, connect charges, vertical features, and other				
	local exchange service charges including the basic local service				
202b	Lifeline Revenues: Revenue generated from Lifeline customers exceeding all federal/state Lifeline reimbursement.				
	Interconnected VolP				
202c	Offered in conjunction with a broadband connection				
	Offered independent of a broadband connection				
	Other Local Service Revenue				
203a	Tariffed subscriber line charges, Access Recovery Charges, and PICC charges				
	levied by local exchange carrier on no-PIC customers.				
203b	Revenues from Subscriber Line Charges billed to Public Telephone Access				
	Local private line & special access service (Includes transmission of				
204	broadband Internet access provided on a common carrier basis)				
205a	<u>'</u>				
205b	Payphone coin revenues (local and long distance)				
206	Revenues from Payphone Telephone Access Line Services (Resale)				
	Other local telecommunications service revenues				
	e Service (i.e., wireless telephony, and mobile services)				
207	Monthly service and activation charge revenues including roaming and airtime charges for toll calls.				
Toll Se	ervices				
208	Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards				
209	Operator and toll calls with alternative billing arrangements (credit card,				
	collect, and other methods) excluding international revenues				
210	Ordinary long distance, direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance,				
211	PICC pass-through, and other switched services (excluding international) Long distance private line services (excluding international)				
211	All other long distance services (<u>excluding</u> international)				
- 12	An other long distance services (<u>excluding</u> international)				
213	Company End User Prepaid Wireless Revenues				
214	Universal service support received from federal and state sources				
215	Revenues from provision of broadband services				
216	International operator and toll calls, international calling card sales,				
217	international private line services and any other international services Revenues from other non-telecommunications services, including, but not limited to: Information services, inside wiring maintenance, billing and collection, customer premises equipment, published directory, CATV, and dark fiber.				
218	Gross revenues from all sources (Sum Lines 201 through 217)				

2025 South Carolina Universal Service Fund Contribution Worksheet Revenue Reporting for Year Ending 12/31/2024

	Legal Name of Reporting Entity				
		Α	В	С	D
		INTRASTATE	INTERSTATE		
		South Carolina	South Carolina		
Line		End User (Retail)	End User (Retail)	Carrier's Carrier	Total
No.		Column A	Column B	(Wholesale)	Column A + Column B
South	1 Carolina State USF Fund Contribution Revenue:				
219	Total Gross universal service contribution base amounts -				
	Sum Lines 201 through 212				
220	Uncollectible revenue/bad debts expense associated with gross revenue				
	amounts on Line 218				
224	Uncollectible revenue/bad debts expense associated with universal service				
221	contribution amounts on Line 219				
	Contribution difficults on line 2.15				
222	Total Universal Service Fund Contribution Base Revenue (Line 219				
	minus Line 221)				

	South Carolina Lines or Subscriptions (REQUIRED)	
301	Number of Traditional End-User Customer Lines	
302	Number of End-User Interconnected VoIP Subscriptions	
303a	Number of facilities-based Mobile Voice Subscriptions	
303b	Number of Resold Mobile Voice Subscriptions (See Instructions)	
304	Number of Inter-Exchange Carrier Accounts	

Data	Certification	and Non-Disc	losure Statement

I certify that the revenue data contained herein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. Pursuant the South Carolina Public Service Commission USF Guidelines, I request non disclosure of the revenue information contained herein

I certify that I am an officer of the above named reporting entity, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of this company for the reported calendar year. In addition, I swear, under penalty of perjury, that all requested information has been provided and is accurate.

Signature	First Middle Initial	Last
Print Name of Officer		
Position with reporting entity		
Business telephone number		
Email of Officer - Required		
Date		