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May 11, 2015

Chairman Herbert H. Hilliard  
c/o Sharla Dillon, Dockets Manager  
Tennessee Regulatory Authority  
502 Deaderick Street, Fourth Floor  
Nashville, TN 37243

RE: Docket No. 14-00169, *Application of New Horizons Communications Corp. for a Certificate of Convenience and Necessity to Provide Competing Local Exchange, Exchange Users, and Interexchange Telecommunications Service in Tennessee*

Dear Chairman Hilliard:

Petitioner New Horizons Communications Corp. ("NHC"), through its undersigned attorney, responds to the Tennessee Regulatory Authority's ("TRA") April 22, 2015 information request in the above-referenced Docket:

**Question 1:** The April 16, 2015 response indicated the revenues reported on the UD-16 form (Statement of Gross Earnings and Computation of Inspection Fee) for New Horizons Communications Corp. were associated with VoIP/Internet services. Clarify whether the revenue was generated from VoIP phone/voice services or Internet services.

**Response:** NHC revenue reported on the UD-16 form was generated from VoIP phone/voice and Internet services. All such revenue is a result of such non-regulated services.

**Question 2:** Is New Horizons Communications Corp. offering VoIP voice/phone services in Tennessee? If so, specify the geographic areas served.

**Response:** NHC presently offers VoIP voice/phone services throughout Tennessee, as well as nationwide. Currently, such services are business only hosted VoIP.

**Question 3:** How is New Horizons Communications Corp. connecting its customers to the telephone network in Tennessee?

Chairman Hillard

May 11, 2015

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**Response:** NHC connects to its customers via either the customer's existing broadband connection or Internet broadband service provided by NHC. The customer's existing broadband or NHC provided Internet service typically enters a customer's business and connects directly to a computer, server, router, or other communications equipment. NHC's VoIP service, which is used in conjunction with the customer's existing broadband connection or NHC provided Internet service, enables its customers to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP rather than by traditional circuit transmissions of the Public Switched Telephone Network. No regulated telecommunication services are involved - neither landline nor mobile telecommunications.

**Question 4:** Does New Horizons Communications Corp. have an interconnection or resale agreement with any telecommunications carrier in Tennessee? If so, list the companies and specify whether the agreement is an interconnection or resale agreement. Also provide the date of execution of each agreement.

**Response:** NHC does not have any interconnection agreements with any telecommunications carriers in Tennessee for POTs lines or other TDM-based local exchange voice services that would be provided in Tennessee. NHC does have nationwide resale agreements to resell VoIP services where it is a certified to provide local exchange services. It is NHC's intention once its application is approved by the TRA, to request an interconnection agreement and UNE—LWC agreement from AT&T-TN. In addition, NHC has reseller agreements with AT&T, Verizon and cable service providers to resell Internet broadband, MPLS, and Ethernet services, which are not associated with any regulated local exchange voice services.

**Question 5:** New Horizons Communications Corp. indicated in a previous response "to ensure that all regulatory filings are timely in every state, NHC, in January 2015, contracted with a company that will provide 100% outsource services on NHC's reporting – Compliance Solutions, Inc. (CSI) Longwood, Florida. CSI has years of experience in filing these reports in an organized, timely and accurate method" Since 100% of New Horizons Communications Corp.'s compliance will be outsourced to Compliance Solutions, Inc., provide the managerial qualifications of Compliance Solutions, Inc.

**Response:** Given the numerous regulatory filings CSI has made nationwide and at the TRA on behalf of competitive carriers, CSI has demonstrated its substantial managerial qualifications to assist such carriers, such as NHC, throughout the nation for many years. The managerial qualifications of CSI are set forth on its website at <http://www.csilongwood.com/index.php>. Selected information and managerial biographies from the website are submitted with this letter as Attachment 1. With these managerial qualifications, CSI provides compliance support to competitive carriers for basic to complex regulatory obligations they face. Some examples are provided as Attachments 2 and 3, appended hereto.

**Respondent:** Glen Nelson, Vice President – Marketing & Business Development, NHC.

Sincerely,

FARRIS BOBANGO PLC

Chairman Hillard

May 11, 2015

Page 3 of 3

A handwritten signature in black ink, appearing to read "H. LaDon Baltimore". The signature is fluid and cursive, with a prominent "H" and "B".

H. LaDon Baltimore,  
Counsel for New Horizon Communications Corp.

HLB/jlb

New Horizons Communications Corp.  
Petition for CCN  
Docket No. 14-00169

Attachment 1

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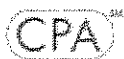
Telecom Compliance

Sales & Use Taxes

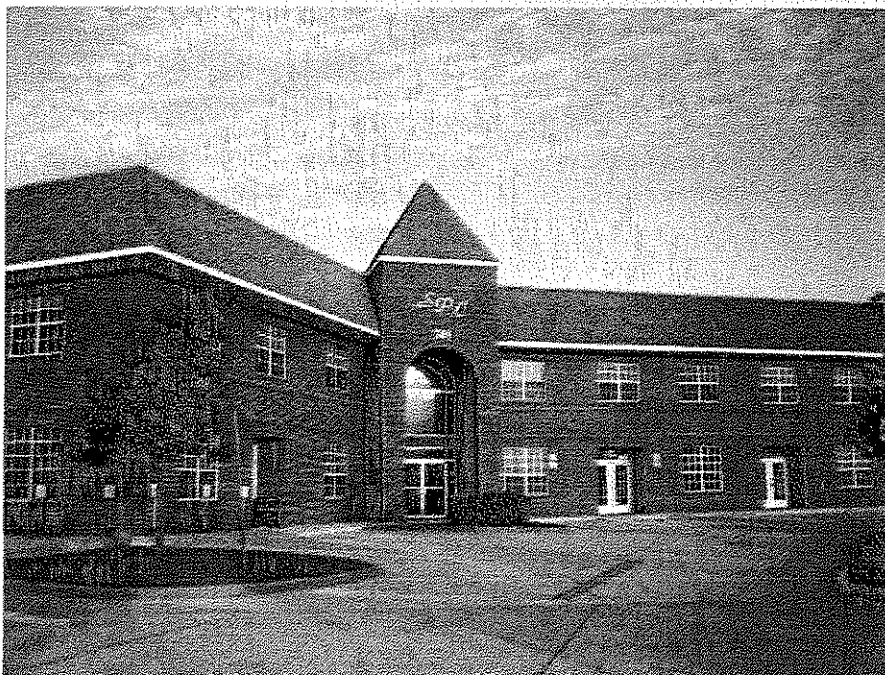
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- File Reports with Appropriate Agencies
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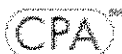
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## Company Profiles

**Mark Lammert, CPA**  
**President, Compliance Solutions, Inc.**  
**Partner, Lammert & Davis, CPA, P.A.**  
[mark@csilongwood.com](mailto:mark@csilongwood.com)

Mark is the President of Compliance Solutions, Inc. and is an engagement and consulting services partner in the firm of Lammert & Davis, CPA, P.A. He majored in Accounting and minored in Computer Science from Oral Roberts University in May 1987. He obtained his CPA license in September 1987. Mark joined the Tulsa office of a national accounting firm in May 1987 and transferred to the Orlando office of the same firm in June 1990. He is a member of the American Institute of Certified Public Accountants. Mark started the firm of Mark Lammert CPA P.A. in October 2002, the company of Compliance Solutions, Inc. in May 2005 and the firm of Lammert & Davis CPA P.A. in July 2006.

During his career, Mark has worked in various capacities in both public and private accounting ventures including internal audit, several accounting management roles, strategic business planning, and creation of systems & processes for tax compliance. While in public accounting, Mark has served many audit clients in various industries, such as retail, construction accounting, public utilities, financial institutions, benefit plans, health care and manufacturing. Mark has significant experience with all sized clients and various roles of support to the clients.

Mark is an active marathon runner and sports enthusiast. Mark has coached team sports for his kids and currently is active in coaching his son's baseball team.

**Stephen Davis, CPA**  
**Partner, Lammert & Davis, CPA, P.A.**  
[steve@csilongwood.com](mailto:steve@csilongwood.com)

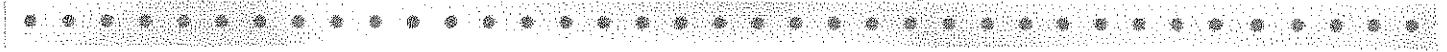
Steve is an audit and consulting services partner in the firm of Lammert & Davis, CPA, P.A. He received his Master's Degree in Accounting from the University of Florida in August 1999 and obtained his CPA license in October 1999, after which he joined the Orlando office of a national accounting firm for nearly five years. He is a member of the American Institute of Certified Public Accountants and has presented a seminar to the Institute of Management Accountants on 'Accounting for Defense Contractors'. He also served as a divisional Accounting Manager and SEC Reporting Analyst for a local Fortune 500 company for almost two years that enabled him to understand both the business and audit side of large company finance departments. In January 2006, he joined the firm and became a partner in July 2006.

During his career, Steve has served many audit clients in various industries, such as defense contracting, franchise restaurants, non-profits, distribution, and technology. He also engages in management consulting engagements with clients who outsource certain finance functions to garner Steve's accounting and general business expertise. He also holds the certification of QuickBooks ProAdvisor, which he has leveraged to assist many small businesses in setting up their accounting records. At Lammert & Davis, CPA, P.A., he is the lead partner on the audit and consulting practice.

As an active member of the community, Steve has volunteered for such organizations as Junior Achievement and the American Cancer Society and has served on his local Homeowners' Association Board of Directors. He is also an active member at the First Baptist

Church of Oviedo.

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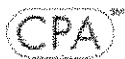
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## Telecom, Sales & Use Taxes and Secretary of State Compliance

Telecom, Sales & Use and Secretary of State compliance services consist of customized solutions for your business. The first step is to obtain a thorough understanding of your niche in the industry and the corresponding revenue streams to ensure that non-taxable revenue is excluded and/or categorized correctly. The compliance reports are prepared by either CPA's or tax professionals directly supervised by CPA's and filed with the Agencies based on customized tax tracking schedules which take the guesswork out of the reports that need to be prepared and filed. Allowances provided by Agencies are given to clients. Monies to disburse to Agencies come from a separate bank account for each company and is not a commingled bank account separated merely by a software application. Companies obtain a monthly bank account statement and reconciliation thereof.

Eliminate the excuses of service providers who state that it is not their responsibility to file a certain type of report because it is not a "passthrough" tax on the customers' bill or the statement that they do not prepare taxes. Avoid the blame game and finger pointing and come to a full service solution and be treated with service. Contact us at 407-260-1011 for a customized solution for your business.

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New Horizons Communications Corp.  
Petition for CCN  
Docket No. 14-00169

Attachment 2

## Services Provided Include but are Not Limited to:

- Telecom Compliance Reporting:
  - Annual/Monthly & Quarterly Reports
  - Federal Communications Commission
  - FCC 477, FCC 499, CPNI, etc.
  - State Public Utility Commissions
  - Annual Reports, E911, TRS, USF, etc.
  - Federal & State Universal Service Funds (USF) & Quasi-Governmental Administered Funds/Reports
  - Right of Way Taxes
  - Other Agency Related Reporting
- Sales & Use Taxes / Communication Services Taxes
  - Federal, State, City, County, Municipality/ Special Taxing District
  - 911 Taxes
  - Other Transaction Taxes
- Tax Rating Services
  - Processing CDR Records and Returning Customized Results for Your Billing System
  - Consulting on Mapping Tax Codes to Your Services
  - Tax Look Up Tool
- Certification with FCC & State PUC
- Annual Secretary of State Compliance
- Registered Agent Services Through Corporate Service Company
- Federal & State Corporate Income Tax Service
- Services Provided Include Support for Agency Audits / Sales Tax Audits / Federal and State USF Audits
- Sales Tax Exemption Certificate Management Services
  - Retail Provider
  - Underlying Carrier (Wholesale)
- Administrative Functions Include
  - Copy Signed Reports
  - Send Reports to Appropriate Agencies
  - Maintain Tax Tracking Log
  - PDF Image of Filed Returns
  - Complete Electronic Tax Library of Your Filed Returns Available 24/7
  - Escrow Disbursement Function
    - Uses a Separate Bank Account for Each Company
  - Monthly Bank Statement Provided
  - Monthly Bank Reconciliation Provided

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<p>Secretary of State (SOS)</p>	<p>Department of Revenue (DOR)</p>	<p>FCC/Public Utility Commission</p>
<p>Registration</p>	<p>Domestic State/Foreign Corp. or LLC in Other States</p> <p>Registered Agent in Each State</p>	<p>Registration for Sales Tax without Triggering Other Taxes</p>
<p>Ongoing Compliance</p>	<p>Maintain Registered Agent in Each State</p> <p>Registered Agent Services through Corporation Service Company</p> <p>Annual SOS Return</p> <p>*May Include Franchise Tax in Certain States</p>	<p><u>Tax Prep, Disbursements &amp; Remittance and Agency Audit Support/Defense</u></p> <p><u>Federal USE</u></p> <ul style="list-style-type: none"> <li>• Returns 499 A/Q</li> <li>• Projections</li> <li>• True Ups</li> <li>• Management of USAC Invoices / Disbursements</li> </ul> <p><u>FCC Reporting</u></p> <ul style="list-style-type: none"> <li>• CPNI</li> <li>• FCC 477 returns</li> <li>• International Traffic Return</li> <li>• FCC Annual Regulatory fees</li> <li>• FCC TRS</li> <li>• FCC LNP/SOW</li> <li>• FCC NANPA</li> </ul> <p><u>State Annual PUC Returns</u></p> <p><u>State USE Returns</u></p> <p><u>State and Federal Telecom Relay Service</u></p> <p><u>NY TAF, CA 6 Funds, IRS, State USE, Social Engineering Funds</u></p>
<p>Ongoing Compliance</p>	<p><u>Tax Prep, Disbursements &amp; Remittance and Agency Audit Support/Defense</u></p> <ul style="list-style-type: none"> <li>• State Sales/Communications Services Tax</li> <li>• City / CA UUT Taxes</li> <li>• City / County E911 Taxes</li> <li>• City Right of Way taxes (TX and VA)</li> <li>• Prepaid Wireless 911 Taxes</li> <li>• Federal Excise Tax</li> <li>• Federal &amp; State Corporate Income Tax</li> <li>• Franchise Tax</li> <li>• Property Tax</li> <li>• Gross Receipts Tax</li> <li>• Payroll Tax (Not a CSI Service)</li> </ul> <p><u>Tax Rating - Tax Research - State Statutes</u></p> <ul style="list-style-type: none"> <li>• By NPA, NXX, Geocode, zip code, zip +4</li> <li>• Consistency of Origination/Termination</li> <li>• Goldberg Rule (Sales/CST tax)</li> <li>• Private Line Consistency Across State Lines</li> <li>• Prepaid Services</li> </ul> <p><u>Tax Exemptions with Underlying Carrier</u></p> <ul style="list-style-type: none"> <li>• Wholesale Carrier</li> <li>• Retail Carrier Collecting &amp; Paying</li> <li>• End User Customer is Exempt</li> <li>• Junk Fees from Underlying Carrier to You</li> </ul>	<p><u>Tax Prep, Disbursements &amp; Remittance and Agency Audit Support/Defense</u></p> <p><u>Federal USE</u></p> <ul style="list-style-type: none"> <li>• Returns 499 A/Q</li> <li>• Projections</li> <li>• True Ups</li> <li>• Management of USAC Invoices / Disbursements</li> </ul> <p><u>FCC Reporting</u></p> <ul style="list-style-type: none"> <li>• CPNI</li> <li>• FCC 477 returns</li> <li>• International Traffic Return</li> <li>• FCC Annual Regulatory fees</li> <li>• FCC TRS</li> <li>• FCC LNP/SOW</li> <li>• FCC NANPA</li> </ul> <p><u>State Annual PUC Returns</u></p> <p><u>State USE Returns</u></p> <p><u>State and Federal Telecom Relay Service</u></p> <p><u>NY TAF, CA 6 Funds, IRS, State USE, Social Engineering Funds</u></p>

New Horizons Communications Corp.  
Petition for CCN  
Docket No. 14-00169

Attachment 3

Compliance  
**Solutions**  
Inc.

Tax Rating Services  
Telecom & Sales Tax Services  
Corporate Income Tax Services  
FCC & State Regulatory Services

 **VoIP**



# VoIP

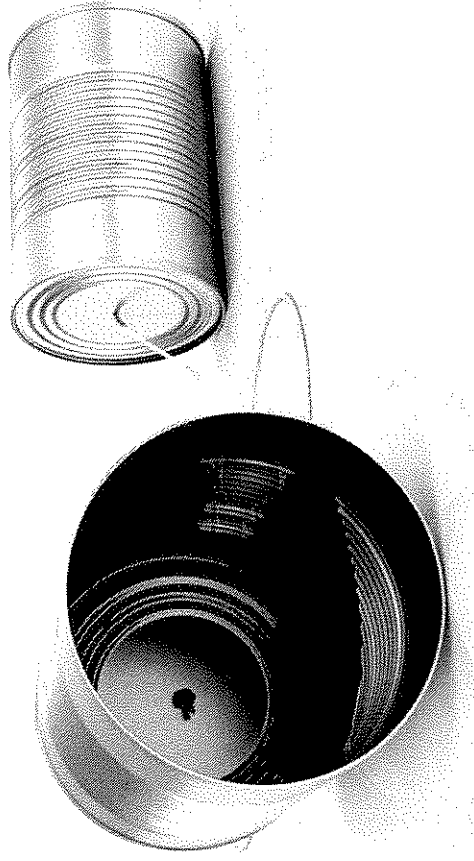
## Executive Summary

What was once known as just an emerging technology, over the past decade, VoIP has become a strong and attractive alternative to local phone service. As technology develops and the service becomes more attractive to consumers, the regulatory and compliance aspects of providing the service becomes more complex.

This guide was written to highlight areas of particular interest to VoIP providers. It is not intended to be used in lieu of legal counsel or as the sole basis to determine strategic business decisions. Reporting requirements change quickly and are subject to interpretation. Information contained in this article is based upon current state statutes, state public utility commission rules and orders, current FCC orders, and documentation issued by fund administrators.

A short glossary has been provided in the back of this guide that defines commonly used telecom terms.

**Compliance Solutions**  
INC.  
 Tax Rating Services  
 Telecom & Sales Tax Services  
 Corporate Income Tax Services  
 FCC & State Regulatory Services



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*"I am now offering VoIP  
to my current clients in  
addition to my services and  
bringing in extra income"*  
- Happy Provider

## Taxes, Surcharges, and Fees

Taxation of VoIP service and equipment has changed significantly over the last few years as state legislatures and municipalities have broadened the definition of telecommunication services to encompass technologies beyond traditional landlines. In many U.S. locations VoIP is treated very similarly to landlines since they offer the same basic functionality. However, the difficulty lies in determining correct taxation with VoIP's more advanced features for which there is no direct counterpart in the traditional telecom world. Also, because of how quickly VoIP and its features have emerged, many state legislatures have used very broad language to define telecommunications services out of concern of having specific language be obsolete within a short period of time. Definitions of the most common taxes and surcharges are also included elsewhere in this guide.

It is evident there are multiple layers of governments taxing the VoIP transaction each month. The result of these changes has meant an increase in the number of taxes to which VoIP is subject. This can include gross receipts, excise, sales and use, and E911 surcharges to name a few. It is no longer true that VoIP providers need to only charge for their states sales tax and maybe Federal USF. Based on these changes in the law, a VoIP provider is required to bill and remit many, and in some cases all, of the taxes and regulatory surcharges that a traditional phone company would normally bill. This creates a more complicated tax picture and increases the difficulty of accurately calculating these taxes and surcharges.

As states continue to look to generate revenue, VoIP has become an attractive target and new avenue to explore.

## Tax Table Search for US and Canada:

Select Search Type: ☐ Zip Code or Zip +4 ☐ Phone Number ☒ State County/City

Select Location: State:  County:  City:

Select Telecom Service:

Select Service Subcategory:

Provider Type:

Customer Type:

Results returned as of Jan 11, 2013 08:08:29.

Country	State	County	City	Tax Description	Tax Rate or Fee	Tax Authority	Tax Authority Level
US	NY	KINGS	BROOKLYN	LOCAL GROSS RECEIPTS TAX	2.3%	NEW YORK, CITY OF	CITY
				METRO COMMUTER TRANS. DISTRICT	0.375%	METROPOLITAN TRANSPORTATION AUTHORITY	LOCAL
				NY MTA SURCHG ON EXCISE TAX	0.585%	METROPOLITAN TRANSPORTATION AUTHORITY	LOCAL
				NYCE-911 SURCHARGE	\$1.00	NEW YORK, CITY OF	CITY
				STATE SALES TAX	4%	NEW YORK, STATE OF	STATE
				NYC STATE EXCISE TAX	2.5%	NEW YORK, STATE OF	STATE
				COUNTY SALES TAX	4.5%	NEW YORK, CITY OF	CITY
				FEDERAL TRS FUND	1.053%	FEDERAL COMMUNICATIONS COMMISSION	FEDERAL
				FEDERAL UNIVERSAL SERVICE FUND	16.1%	FEDERAL COMMUNICATIONS COMMISSION	FEDERAL

Export Results as CSV file



## Market Entry Options/Getting Started

There are several different avenues in becoming a VoIP provider and where you want to be in the supply chain will depend on your financial, technical, and operational capabilities.

Under any scenario, you have the following primary tasks that must be accomplished in order to run an efficient business:

1. Marketing and Sales – Winning and Keeping Carrier and End User Customers
2. Billing Revenues
3. Telecom Tax Billing and Being a Collection Agent of Government
4. Remitting Taxes to Governments
5. Treasury Management
6. Corporate Compliance with Governmental Requirements
7. Purchasing Telecom Services from Suppliers/Underlying Carriers
8. Lowering Expenses & Cost of Sales – Tax Exemption Forms

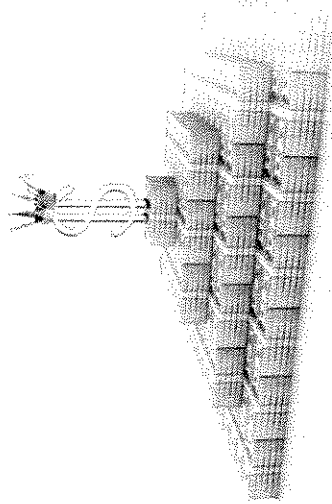
**Marketing & Sales** – The most essential way to stay in business is to exceed your customers' expectations. This drives cash inflow and funds all of the other aspects of the business. Companies either hire a direct sales team of employees or use a network of agents. Generally, the hiring of a network of agents is more common as agents have years of experience in telecom and your customers definitely know when they are talking to someone who does not understand telecom. However, most customers are leery of professional sales people and prefer to trust an AV dealer or trusted supplier of internet or other services. Most customers want excellent customer service from someone they trust so a trusted relationship that already exists is paramount to being successful in telecom.

**Billing Revenues** – A company cannot survive without cash flow. Companies either choose to use their own billing system or outsource their billing to a telecom billing company. The problem with most accounting and home grown billing systems is that they cannot accommodate the multi-jurisdictional layer of telecom taxation. An effective billing system is essential to your credibility with customers.

**Telecom Tax Billing** – Telecommunications is an industry that the Federal, State, County, City and E911 Boards have chosen to bill taxes to fund their governmental efforts. These taxes sometimes take up to 1/3 of your ILEC telecom bill. For further details please see the VoIP Taxation Section of this guide. It is imperative that you have a telecom tax engine as there are multi governmental layers of taxation. It is the single most important element to defend you in a governmental audit of your company. Compliance Solutions can guide you in this necessary requirement including providing this service.

**Remitting Taxes to the Governments** – A VoIP Provider in one state generally has to remit 5 tax returns per month wherever they have customers. Thus, assuming you are providing service throughout a state, you could have 50 or more tax returns due per month. Compliance Solutions has some clients that have to remit 2,000+ tax returns per month when factoring in sales tax, communications service tax, Federal USF, E911 Taxes, Right of Way taxes, city taxes, county/parish taxes, business licenses, gross receipts taxes, license taxes, etc. It is imperative in the telecom industry whether or not you are a hobby shop provider of VoIP or if VoIP is your primary line of business that you have a solution for your telecom tax preparation and remittance.



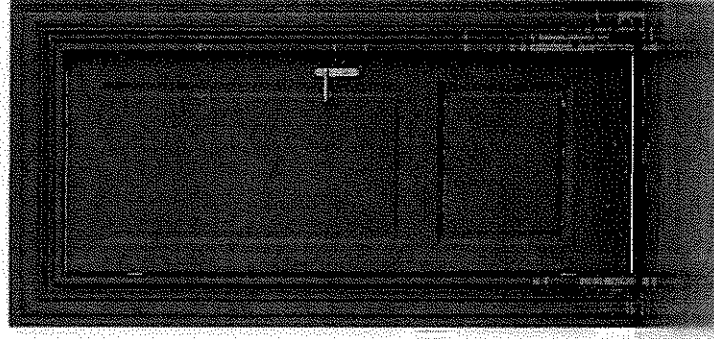
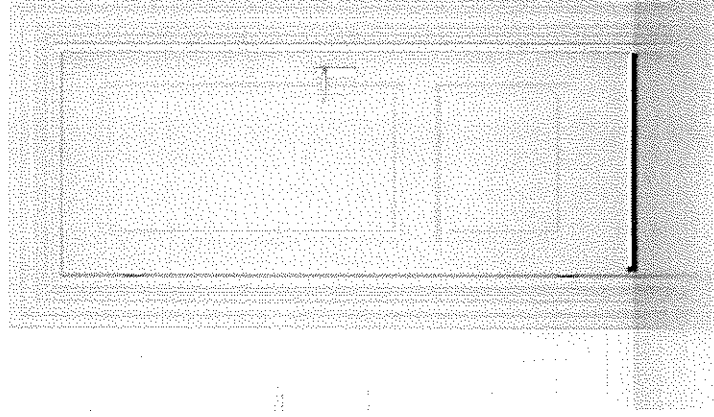


**Treasury Management** – In all businesses, cash flow is king. The treasury management of billing/cash inflow, payments to suppliers/underlying carriers, remittance of taxes is imperative. Make sure you have an accounting professional

**Corporate Compliance with Governmental Regulations** – This area includes registration with the governmental bodies that regulate VoIP and other forms of telecommunications. The Federal Communications Commission is the primary governmental agency that regulates VoIPs. The role of the FCC is listed in two other sections of this guide. Knowing what is required is essential so that you can avoid \$20,000 fines for noncompliance. Compliance Solutions will guide you through the requirements and can handle the ongoing compliance so you can focus on winning and satisfying customers.

**Purchasing Telecom Services from Suppliers/Underlying Carriers** – More than any other industry, it is imperative in telecommunications to have a good relationship with your underlying carrier/supplier. This is primarily due to the fact that your underlying carrier also provides provisioning of VoIP services and the telecom engineering aspects so that you may not have to hire an engineer. The underlying carrier allows you to focus on the customer while they handle the complex aspects of providing a highly technical service. After all, you are providing telecommunications, not plumbing supplies.

**Lowering Expenses and Tax Exemption Forms** – Lowering expenses increases your cash flow and profitability which allows you to survive as a company in a competitive marketplace. One way to lower expenses is to select a new underlying carrier that may provide the services to you for less cost. However, one significant area of lowering costs in telecommunications is making sure your underlying carrier does not charge you taxes for items that you are already remitting. Compliance Solutions has a service offering in this area to assist you.



## Market Entry Options

**Ways of Becoming a VoIP Provider** - It is relatively easy to begin providing VoIP service, especially compared to the enormous costs a traditional local telephone company may have. All it takes is a VoIP switch, of which there are many commercial and open-source options. For the switch to be of much use, a connection from your switch to the Public Switched Telephone Network is required as are handsets and/or soft phones that support the VoIP features of your switch. Depending upon the location of your customers and other factors, this may involve some significant upfront costs.

The fastest way to enter the market is to become a reseller. The reseller relies on the underlying carrier to have the necessary equipment and network connectivity in place. That company (underlying carrier) is acting as a wholesaler by providing this service to you and you are a carrier customer. This removes an enormous amount of energy required on the technical aspects and allows you to focus on obtaining and maintaining a customer base. Some of these underlying carriers have very sophisticated offerings and may have, in addition to the VoIP system, an entire back



office suite of applications, such as Customer Relationship Management, billing/statement processing and even accounting solutions. The total cost of ownership for you is lessened since the need for any network connectivity and equipment costs as well as the cost of technical support for these is on the underlying carrier. However, a reseller is still subject to registration, regulatory compliance, and taxation that must be addressed. The major advantage to becoming a reseller is a fast-track to market entry while a major disadvantage can be smaller profit margins.

The main limitation with this approach is the speed at which new features are made available to your customer base are largely dependent on the availability and capabilities of the development teams that the underlying carrier has at their disposal. It is important to weigh the need to choose a carrier that actively develops new features against having carrier quality uptime to keep service interruptions minimal.

## A Short History of VoIP

VoIP, in the simplest terms, is a voice call that is sent using a data network. It was not originally intended to replace the traditional local telephone network. The major obstacle that VoIP had in the past, and still faces today, is its dependency on bandwidth. The quality of a VoIP call can be severely impacted by network issues and lack of bandwidth.

Even with its limitations, VoIP has seen incredible growth. In just the last few years we have seen this technology continually improve to a point where it is more often used as an alternative to standard telephone service.

Regulation on VoIP has been in the making since 1998. It was around this time that telecom carriers found ways to use the service to avoid paying long distance charges. The America's Carrier Telecommunication Association (ACTA) became increasingly concerned as they viewed this as unfair competition. They requested that the FCC look into this new technology and either extend the existing regulatory obligations they faced onto VoIP providers or lighten the regulatory obligations that traditional carriers had.

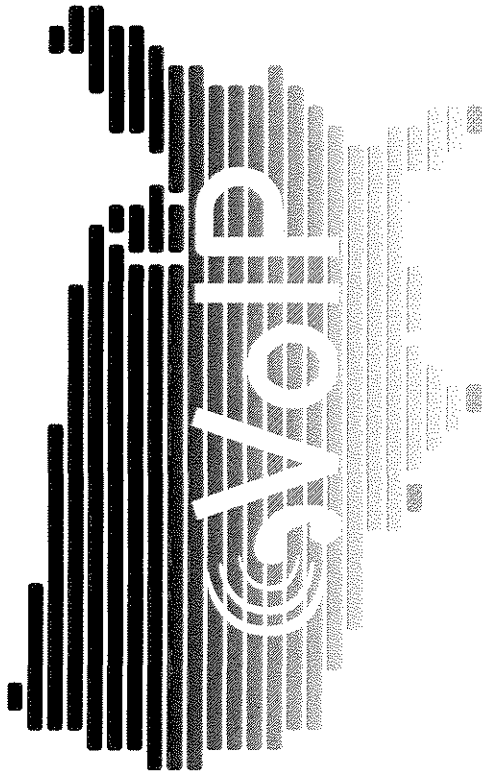
The FCC responded but never formally issued any type of regulations on VoIP providers. At the very best they defined the terms of phone to phone, computer to computer, and computer to phone which years later would set the framework for upcoming regulation.

There are different flavors of VoIP and the most common forms used today include interconnected, non-interconnected, nomadic, and fixed. Depending on where the provider falls within those definitions determines what taxes, surcharges, and compliance reporting they will need.

In 2005, FCC created a definition of an "Interconnected VoIP Service": "An interconnected Voice over Internet protocol (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 (CPE); 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."

In 2005, the FCC took control of regulating VoIPs with its negotiations with Vonage.



## State Regulation of VoIP Providers

State regulation in itself can be the most difficult road to travel as a VoIP provider. Every state has their own approach and opinion as to how and when to regulate VoIP service. Some states solely depend on the FCC for guidance and leave it at that. Even though a state may not regulate VoIP service, the provider is not excused from reporting requirements, paying surcharges or collecting taxes.

Registration requirements vary from state to state. Again, some states feel that VoIP is still a service that is best regulated by the FCC and no action is needed. Others are becoming more interested in VoIP providers doing business in their state. To some degree VoIP providers follow the same regimented registration requirements that CLEC providers have endured for many years. This may require assistance from local counsel to file the appropriate paperwork, dockets, and to be present at hearings on the application. In other cases, states are simply looking for contact information for providers. A summary of these requirements is listed below:

### VoIP Requirements at a Glance:

Currently only sixteen (16) states require VoIP providers to complete some form of registration or certification. Eight (8) states don't require registration/certification but do require some reporting. Most states have registration requirements to ensure VoIP compliance including, but not limited to: E911, USF, TDD, TRS, TPP, cramming or CPNI. All states require carriers to register with Secretary of State to have authority to operate a business in the state.

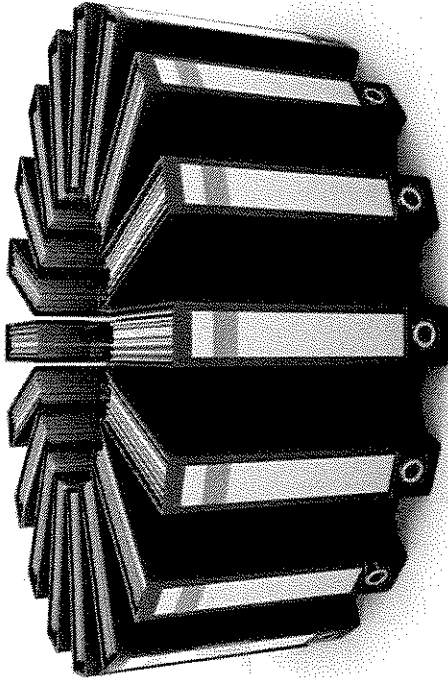
### States with Registration/Certification Requirements:

Jurisdiction:	Form of Regulation:	Fee:	Ad Hoc Reporting Requirements:
California	Registration only for PUC Public Purpose Program Surcharges only	No	Public Purpose Program
Connecticut	Application, online advance	No	Emergency Preparedness Plan
Illinois	Registration	No	Registration
Indiana	Certificate of Territorial Authority	No	None
Kentucky	Contact Information Filing	No	Updates to Contact Info
Louisiana	Registration/Contact Info	No	USF
Michigan	Annual Online Registration	No	None
Minnesota	Registration	Yes	None
Mississippi	CPCN required if interconnection	No	E911
Missouri	Agreements exist	No	None
Montana	Registration	No	E911 & TDD
Nebraska	Service Provider Registration	No	None
New Mexico	Registration	Yes	None
	CLEC Authority if interconnection	No	None
	Agreements exist		

Jurisdiction:	Form of Regulation:	Fee:	Ad Hoc Reporting Requirements:
North Dakota	Registration	No	None
South Carolina	Non-Nomadic Registration	No	None
South Dakota	Staff recommends Co. Contact	No	None
	Info be filed, though no rules		

### Jurisdictions Where Reporting Only is Required:

Jurisdiction:	Ad Hoc Reporting Required	Additional Requirements:
FCC	None	Cramming Rules Apply
Alabama	E911 Surcharges	
Arkansas	USF & E911 Surcharges	
Colorado	E911 Surcharges	CPNI Rules Apply
Georgia	CPNI Rules Apply	
Massachusetts	E911	
West Virginia	E911	Contact Information Filing
Wisconsin	Access rates, USF, TRS & TPP Assessments	

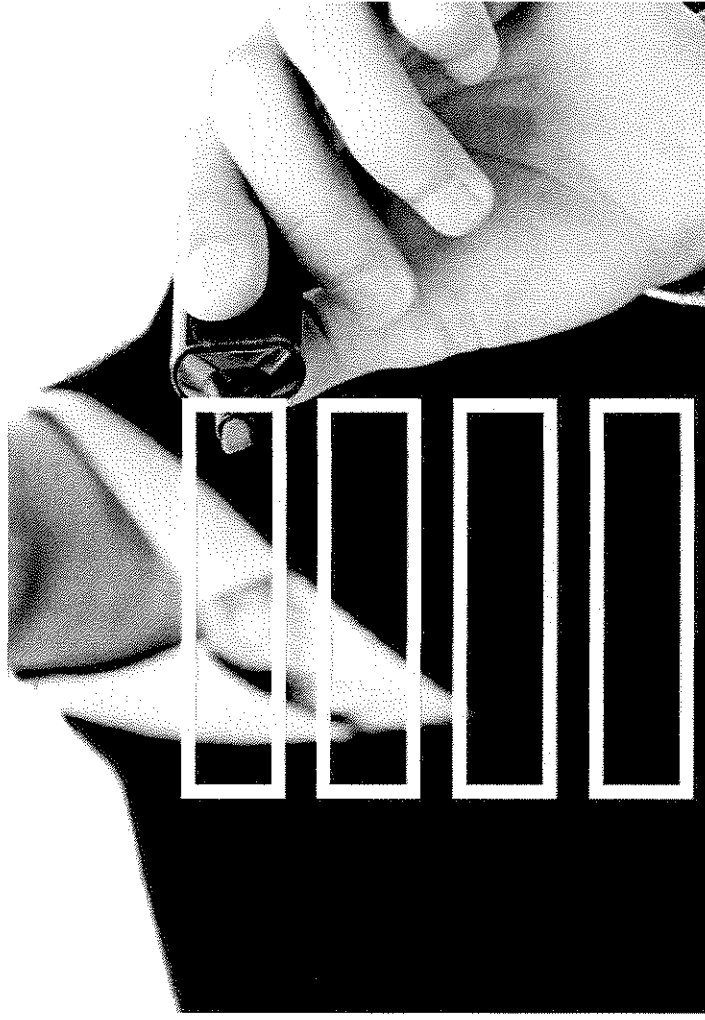


In addition to ad hoc reporting, almost every state has annual, quarterly, and monthly reporting requirements that must be filed in order to stay in compliance to retain service provider authorization.

The most consistent theme among all states is 911 surcharges on a VoIP line. In some states it is even imposed at the county and city level. Surcharges are normally required to be remitted monthly to various agencies.

Customer Proprietary Network Information ("CPNI") rules are consistent among most states. For those states that look to the FCC for guidance, state CPNI rules mirror FCC requirements. The states assume that if you are following the FCC CPNI rules and are in compliance that you are in compliance with their jurisdictional requirements. Other states will implement their own rules. In every case, customer information protection is taken very seriously. Penalties and forfeitures can apply if compliance is not maintained.

It is best to understand your tax and regulatory requirements. Compliance Solutions can assist you in these areas.



## FCC Requirements

### Registration

A VoIP Provider must first register with the FCC. The FCC registration system, "CORES", will assign a 10 digit FCC Registration Number ("FRN") which will be used on most filing requirements with the FCC and must be included on all payments made to the FCC.

Another important identification number VoIP providers will be required to have and maintain is a 499 Filer ID. This 6 digit number is assigned by the FCC/USAC after you file your initial 499-A report. You will be required to include your FRN on this report once it has been established.

### Forms 499-Q and 499-A

The 499-Q is a quarterly report that is required for companies, including VoIP providers that contribute to the Universal Service Fund. The report is due February 1, May 1, August 1, and November 1 of each year. The information collected in these quarterly reports will identify what the company's contribution amount will be to the universal service support mechanisms.

22-505-33  
334-56  
3-7-73

The 499-Q collects information about revenues billed and collected, including interstate and international, for the previous quarter as well as projected revenues for the upcoming quarter.

VoIP providers have 3 separate options in the way they report their revenue that is ultimately used to determine their FUSF obligations which is based on interstate revenues collected:

1. Actual Revenues
2. A traffic study to determine interstate revenues (that must be submitted to the FCC)
3. Safe Harbor – Currently the Safe Harbor rate is set at 64.9%. This method assumes that 64.9% of the provider's charges are interstate and therefore would be subject to FUSF.

Most providers will choose option 3 because it takes the guess work out of the traffic being carried. For others who are 100% sure of their call origination points, the other options should be considered.

The 499-A is an annual report that is due each year by April 1st. It is reconciliation of your actual revenue.

Some companies will claim that they are "de minimis." A company is considered de minimis if the revenue reported on the FCC 499-A would calculate their Universal Service Fund contribution to be less than \$10,000. Companies that are de minimis are exempt from contributing to USF for that given year. It will not exempt them from paying into other funds.

#### Annual Regulatory Fee

An Annual Regulatory Fee is imposed by the FCC each year and is usually due on August 31st. The fee, which must be confirmed online by the provider, is based on information submitted through the previous year on the 499-A. The penalty if not paid on time is 25% of the total fee due, even if one day late.

#### CPNI

All interconnected VoIP providers must submit an annual report that states they are in compliance with the FCC rules regarding Customer Proprietary Network Information ("CPNI"). Annual CPNI Certifications are due by March 1st of each year.

CPNI rules were developed to protect consumer information that companies have as a result of their services. The rules that were implemented by the Commission require VoIP providers to establish and maintain systems that protect their subscribers' information.

The FCC has stepped up their efforts to enforce the rules and failure to certify and comply with the rules may result in a fine of \$150,000 for each violation or day of a continuing violation. There are no exemptions for the annual certification filing. Regardless of the size of the company, this rule applies to everyone providing service.

#### FCC Form 477

FCC Form 477 collects information about broadband connections to end user locations, wired and wireless local telephone services, and interconnected Voice over Internet Protocol (VoIP) services in individual states.

This online report is required to be filed twice a year. Information is reported by state and zip code.

## Network Outage Reporting System ("NORS") Report - NEW REQUIREMENT IN 2013

Due to the increased awareness of network outages among VoIP providers from the effects of Hurricane Sandy in October 2012, the FCC is increasing its emphasis on NORS reporting. New FCC rules imposing mandatory network outage reporting requirements for both facilities-based and non-facilities-based interconnected VoIP service providers went into effect on December 16, 2012. According to these new rules, initial notifications and final reports must be filed electronically via the FCC's online Network Outage Reporting System ("NORS") for all VoIP service outages negatively impacting the availability of reliable 9-1-1 service/communications. If they have not already, VoIP providers should make sure that they understand these new rules and that they have processes in place to ensure that the FCC's tight reporting requirement can be met in a timely fashion, since some reports must be filed within four hours of an outage commencing.

In addition, VoIP providers should be aware of their potential liability and the FCC's application of significant enforcement penalties for failures to comply with the new outage reporting obligations within the time periods required for different types of network outages. In the past, the FCC has imposed base forfeitures of \$40,000 for failures to file initial electronic outage notifications, \$20,000 for failures to file subsequent outage reports, and \$25,000 for filing incomplete or inaccurate required outage reports.

As a result of these new mandatory outage reporting requirements, all VoIP providers will need to implement procedures, policies, and controls to ensure their ability to 1) identify the types of outages that trigger these new mandatory outage reporting requirements, and 2) ensure the electronic submission of initial outage notifications and final reports within the time periods required for different types of outages under these new rules. In order to assist our VoIP provider clients with the adoption and implementation of new policies, procedures, and controls necessary to identify outages that must be reported under these new rules, and in order to provide assistance to our clients during the online NORS notification and report filing process, Compliance Solutions, Inc. is now offering our VoIP provider clients the opportunity to enroll in our newly created NORS Compliance Assistance Program (or "NORS C.A.P." service).

### FCC 214 License

Any carrier providing service between the United States and an international location must have apply and obtain a FCC 214 license. Once the license is obtained annual reports must be filed to remain in compliance.

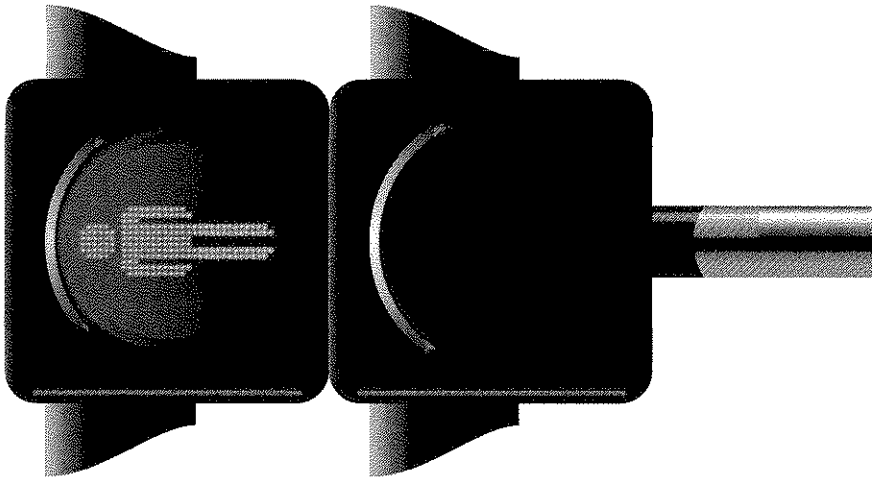
## 2.2 Report Notification

To submit a Notification, you must provide the information on the following screen:

### Notification of New Outage Report

If this outage is a national security concern, please call DHS at (703) 235-5080

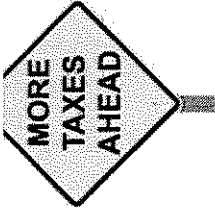
Name of Reporting Entity (e.g., Company):	TESTCO		
Type of Entity Reporting Disruption:	▼		
Date of Incident: Local Time Incident Began (24 hr clock (mm)):	11/27/2012	Time Zone	▼
Date Outage Determined Reportable:			
Local Time Outage Determined Reportable (24 hr clock (mm)):			
Reason Reportable:	▼		
E911 Outage - Location Affects:	▼		
Failure Occurred in Another Companies Network:	<input type="checkbox"/>		
Effects of the Outage			
Number of Potentially Affected			
Wireline Users:			
Wireless (non-Paging) Users:			
VoIP Users:			
Paging Users:			
Cable Telephony Users:			
Satellite Users:			
Number Affected		Real-Time:	Historic:
Blocked Calls:			
DS3s:		Real-Time:	Historic:
Lost SS7 MTP Messages:			
Geographic Area Affected	▼		
State, Territory, Commonwealth, or the District of Columbia:			
City:			
Description of Incident	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>		
Primary Contact Person:	Joe Inputter		
Phone Number:	NPA-NXX-XX	Extension:	
Email Address:	joe.test@testco.com		
CLEAR		SUBMIT	



#### FCC "Red Light Rule"

Requirements set forth in the Debt Collection Act of 1996 were implemented by the FCC on December 16, 2004. If debts are not paid to the FCC in a timely manner, FCC benefits are stopped to those who are in a delinquent status. This is known as the "red light rule." If a company is in Red Light Status, the FCC is required to stop action on all application, funds provided to you from the Universal Service process, and other benefits until the delinquency is resolved.

The FCC continues to extend regulatory requirements to interconnected VoIP providers as this type of service continues to grow in popularity. The above mentioned reports are the foundation of the provider's regulatory obligations.



## Tax and Billing Terms

**Federal Subscriber Line Charge** — a charge set by the FCC that customers pay to their ILEC or CLEC to cover part of the cost of connecting customers to the telephone network. It is currently capped at \$6.50 per month for the first residential line and single business lines. The monthly charge can vary by company.

**Telecommunications Relay Service Surcharge** — a surcharge set by the FCC and state Public Service Commissions (PSC) to operate the statewide telecommunications system for the hearing and speech impaired. The program also provides financial aid to eligible citizens for the purchase of specialized telephone equipment necessary to use relay services.

**911 Service Surcharge** — a surcharge assessed by and remitted to the city, county or state to provide funding to operate emergency service centers. Typically this charge ranges from \$.50 to \$5.00 per month per telephone number dependent on local, county or state government actions.

**State Universal Service Surcharge** — a surcharge set by the state PSC on in-state telecommunications charges. It is disbursed to local phone companies, VoIPs, wireless companies, and hospitals to defray a portion of the cost to provide services in high-cost areas, to low-income customers, and to critical access hospitals which provide medical services over state health networks. The charge varies by state.

**State Sales Tax** — a tax assessed by and remitted to the state telecommunications charges. It funds general state government obligations.

**City, County, and District Sales Tax (if applicable)** — taxes assessed by and remitted to the city, county or district to fund general obligations. These taxes vary by jurisdiction.

**City Occupation or Franchise Tax (if applicable)** — a tax assessed to telephone companies by the city for the right to do business in the community. Occupation or franchise taxes, if they exist, vary by city and these charges are passed on to customers.

**Federal Universal Service Fund** — all telecommunications service providers must contribute to the Federal Universal Service Fund (USF) based on a percentage of their interstate end-user revenues. The fee provides support to promote access to telecom services at reasonable rates for those living in rural and high-cost areas, income-eligible consumers for reduced rates for phone service, rural health care facilities, and schools and libraries. The contribution percentage is recalculated by the FCC quarterly.





## Glossary

**Carrier Customers aka Wholesale Customers:**

Customers that are not the end user of the service or do not consume the service. These customers resell the service to end users.

**CLEC:**

Competitive Local Exchange Carrier: a local phone company that competes with traditional local exchange providers.

**CPCN:**

Certificate of Public Convenience & Necessity - the authority to provide telecommunications services given by a state regulatory agency.

**CPNI:**

Customer Proprietary Network Information – information related to the customer (such as name, address, phone number, credit information, etc) that is private in nature and not for public viewing.

**Cramming:**

Adding charges to customer bills for services not authorized by the customer.

**End User Customer:**

The party that actually uses the service for telecommunications.

**E911 Operating Requirements:**

VOIP lines are E911 enabled and must be provisioned to tie to the E911 system. VoIP carriers are responsible to have that provisioning in place.

**E911 Tax:**

A charge assessed by and remitted to the city, county or E911 Board to provide funding to operate emergency service centers.

**FCC:**

Federal Communications Commission: the federal agency charged with regulating interstate telephone services.

**ILEC:**

Incumbent Local Exchange Carrier: a traditional local exchange provider such as the Bell Operating companies, CenturyTel and CenturyLink.

**International:**

Calls that travel from one country to another.

**Internet:**

The current-day public and global computer network or "information super-highway." The Internet is an outgrowth and combination of a variety of university and government sponsored computer networks. Today, the Internet is made up of millions upon millions of computers and sub-networks, almost entirely supported by commercial funds except in countries where deregulation has not occurred. The Internet is the substrate and chief communications backbone for the World Wide Web (WWW), the "graphical interface" of the Internet.

**Internet Protocol (IP):**

Method or protocol by which data is sent from one computer to another on the Internet. Each computer (known as a host) on the Internet has at least one IP address that uniquely identifies it from all other computers on the Internet.

**Intrastate:**

Traffic that does not traverse a state boundary.

**Interstate:**

Traffic that traverses state boundaries.

**IP Telephony (Internet Protocol Telephony):**

General term for the technologies that use the Internet Protocol's packet-switched connections to exchange voice, fax, and other forms of information that have traditionally been carried over the dedicated circuit-switched connections of the public switched telephone network (PSTN). It is also commonly referred to as IP Phone Service, VoIP Phone Service, and Broadband Phone Service.

**ISP (Internet Service Provider):**

A business that provides subscriber-based access to the Internet. ISPs use Internet Routers, Servers and Rack-Mounted modems to provide a variety of services including Web Site hosting, FTP service, e-mail accounts, unified messaging, audio and video broadcasting and in some cases, Internet Telephony (VoIP) and Fax Gateway service.



### Nomadic:

Services available to users having access to any broadband connection

### Non-Nomadic/Fixed:

Services available to users exclusively at a single location

### Packet:

The unit of data that is routed between an origin and a destination on the Internet or any other packet-switched network.

### Packet Loss:

Occasionally in complex systems like the internet packets get lost. The packets sometimes take so long to reach the destination that they are no longer useful, sometime packets get corrupted and the data in them is no longer reliable.

### Packet Switching:

A means of economically sending and receiving data over alternate, multiple network channels. The premise for packet switching is the packet, a small bundle of information containing the payload and routing information. Packet switching takes data, breaks it down into packets, transmits the packets and does the reverse on the other end. Packets can be sent in order and then be received in a different order - only to be put back in the correct order in fractions of a second.

### PIU:

Percent Interstate Usage: the percentage of traffic that is designated as interstate.

### Point-to-Point Protocol (PPP):

Point-to-point protocol (PPP) is a connection oriented protocol that is established between two communication devices that encapsulates data packets (such as Internet packets) for transfer between two communication points. PPP allows end users (end points) to setup a logical connection and transfer data between communication points regardless of the underlying physical connection (such as Ethernet, ATM, or ISDN).

### Protocol:

1. A strictly defined procedure and message format allowing two or more systems to communicate over a transmission medium.
2. A formalized set of rules that computers use to communicate. Because of the complexity of communications between systems and the need for different communications requirements, protocols have been divided into modular layers, in which each layer performs a specific function for the layer above.

### PUC/PSC:

Public Utility Commission or Public Service Commission: the state agency that regulates telecommunications services & providers.

### Router:

A device that connects multiple networks together and forwards packets (of data) between them.

### Session Initiation Protocol (SIP):

A standard protocol for initiating an interactive user session that involves multimedia elements such as video, voice, chat, gaming, and virtual reality.

### Soft phone (Software Telephone):

A software program that runs on your PC (desktop or laptop) that allows you to make and receive calls over the Internet (VoIP). You can use a headset, or a microphone and speakers, in place of a telephone. A soft phone's interface typically looks like a traditional phone dial pad. A soft phone typically provides all the features and benefits associated with VoIP Solutions.

### Spamming:

Sending unsolicited or unwanted Emails to an Email address.

### Transmission Control Protocol (TCP):

Transmission Control Protocol (TCP) is a session layer protocol that coordinates the transmission, reception, and retransmission of packets in a data network to ensure reliable (confirmed) communication. The TCP protocol coordinates the division of data information into packets, adds sequence and flow control information to the packets, and coordinates the confirmation and retransmission of packets that are lost during a communication session. TCP utilizes Internet Protocol (IP) as the network layer protocol.

### USF:

Universal Service Fund: A surcharge set by the FCC or PSC and assessed against telecommunications charges. It is disbursed to local phone companies, wireless companies, and other public institutions to defray a portion of the cost of providing services in high-cost areas, to low-income customers, to critical access hospitals & libraries for high speed services.

### Voice over IP (VoIP):

Term used in IP telephony for a set of facilities for managing the delivery of voice information using the Internet Protocol (IP).

# We Are Your Solution!

## Compliance Solutions

Tax Rating Services  
Telecom & Sales Tax Services  
Corporate Income Tax Services  
FCC & State Regulatory Services



**Public Utility Commission Reporting** - We prepare & file annual PUC returns and any state returns filed on a non-annual frequency. We proactively respond to data requests and notices and inquiries from the PUCs, Solix and other fund administrators on a daily basis. We provide audit defense of filed returns. Our document management, treasury management and disbursement services provide a complete turnkey solution that delivers peace of mind.

**Federal & State Corporate Income Tax** - We prepare and file corporate income tax returns at the federal level and all 50 states. Our comprehensive approach includes listening to your goals/issues/concerns and discussing income tax filing options with you. We develop and maintain all necessary schedules to ensure proper reporting. We proactively handle notices and inquiries from the IRS and State Departments of Revenue each day. We work with your CPA to ensure complete income tax compliance.

**Telecommunications Tax Rating Services** - We provide both batch and on-demand tax rating solutions that utilize the power of CCH data and research. We customize results for your billing platform. By thoroughly analyzing your products & services, we provide in-depth support and greater accuracy of tax rating results. We provide consulting for mapping your products & services to tax rating systems used by in-house billing systems or as software as a solution (SaaS). We offer end-to-end consulting of tax results for audit defense and tax compliance issues. We perform FCC traffic studies and other traffic modeling studies.

**Telecommunication Transaction Taxes** - We remit municipal & state sales and telecom specific tax returns, as well as E911, right-of-way and all other transaction tax returns. We review incoming tax data for accuracy and provide audit defense of filed returns. We proactively handle notices and inquiries from state and local revenue departments on a daily basis. Our document management, treasury management and disbursement services provide a complete turnkey solution that delivers peace of mind.

**Federal Communications Commission Reporting** - We prepare & file FCC 499A and Q Reports, FCC 477 Reports, Annual FCC Regulatory Fees, Annual CPNI Reports, Annual International Traffic Reports. We manage monthly federal USF, TRS, LNP, SOW invoice payments. We provide audit defense of filed returns. We proactively handle notices and inquiries from the FCC, USAC and other fund administrators on a daily basis. Our document management, treasury management and disbursement services provide a complete turnkey solution that delivers peace of mind.

**Tax Exemption Management Services** - Our approach manages both the tax exemption needs of your customers and your underlying carriers. We create custom tax exemption packages for your customers and maintain records of their status on a monthly basis. We also work with your suppliers to meet their tax exemption filing requirements. We provide tax exemption consulting strategies and audit defense.

**Registration Services with Governmental Agencies** - Our services include registration nationwide with Secretary of State, Departments of Revenue and municipal jurisdictions. We provide registered agent services in all 50 states and US territories. We manage Federal Communications Commission Registrations for 214 license, Federal Registration Number, FCC 499A (Federal USF) Filer Identification Number, FCC 497 and SPIN numbers.



Tax Rating Services  
Telecom & Sales Tax Services  
Corporate Income Tax Services  
FCC & State Regulatory Services

**Consulting Services**

**Telecommunication Transaction Taxes**

**Federal Communications Commission Reporting**

**Telecommunications Tax Rating Services**

**Billing & Tax Rating Consulting Services**

**Public Utility Commission Reporting**

**Federal & State Corporate Income Tax**

**Secretary of State Annual Reports**

**Tax Exemption Management Service**

**Audit Defense and Support Services**

**Registration Services with Governmental Agencies**

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