

§ 65.810

plant used and useful in the efficient provision of interstate telecommunications services regulated by this Commission, minus any deducted items computed in accordance with § 65.830.

§ 65.810 Definitions.

As used in this subpart “account xxxx” means the account of that number kept in accordance with the Uniform System of Accounts for Telecommunications Companies in 47 CFR part 32.

[82 FR 20843, May 4, 2017]

§ 65.820 Included items.

(a) *Telecommunications plant.* The interstate portion of all assets summarized in Account 2001 (Telecommunications Plant in Service) and Account 2002 (Property Held for Future Use), net of accumulated depreciation and amortization, and Account 2003 (Telecommunications Plant Under Construction), and, to the extent such inclusions are allowed by this Commission, Account 2005 (Telecommunications Plant Adjustment). Any interest cost for funds used during construction capitalized on assets recorded in these accounts shall be computed in accordance with the procedures in Sec. 32.2000(c)(2)(x) of this chapter.

(b) *Material and supplies.* The interstate portion of assets summarized in Account 1220.1 (Material and Supplies).

(c) *Noncurrent assets.* The interstate portion of Class B Rural Telephone Bank stock contained in Account 1410 and the interstate portion of assets summarized in Account 1410 (Other Noncurrent Assets) and Account 1438 (Deferred Maintenance, Retirements and Deferred Charges), only to the extent that they have been specifically approved by this Commission for inclusion (Note: The interstate portion of assets summarized in Account 1410 should not include any amounts related to investments, sinking funds or unamortized debt issuance expense). Except as noted above, no amounts from accounts 1406 through 1500 shall be included.

(d) *Cash working capital.* The average amount of investor-supplied capital needed to provide funds for a carrier’s day-to-day interstate operations. Carriers may calculate a cash working

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capital allowance either by performing a lead-lag study of interstate revenue and expense items or by using the formula set forth in paragraph (e) of this section. Carriers, in lieu of performing a lead-lag study or using the formula in paragraph (e) of this section, may calculate the cash working capital allowance using a standard allowance which will be established annually by the Chief, Wireline Competition Bureau. When either the lead-lag study or formula method is used to calculate cash working capital, the amount calculated under the study or formula may be increased by minimum bank balances and working cash advances to determine the cash working capital allowance. Once a carrier has selected a method of determining its cash working capital allowance, it shall not change to an optional method from one year to the next without Commission approval.

(e) In lieu of a full lead-lag study, carriers may calculate the cash working capital allowance using the following formula.

(1) Compute the weighted average revenue lag days as follows:

(i) Multiply the average revenue lag days for interstate revenues billed in arrears by the percentage of interstate revenues billed in arrears.

(ii) Multiply the average revenue lag days for interstate revenues billed in advance by the percentage of interstate revenues billed in advance. (Note: a revenue lead should be shown as a negative lag.)

(iii) Add the results of paragraphs (e)(1) (i) and (ii) of this section to determine the weighted average revenue lag days.

(2) Compute the weighted average expense lag days as follows:

(i) Multiply the average lag days for interstate expenses (*i.e.*, cash operating expenses plus interest) paid in arrears by the percentage of interstate expenses paid in arrears.

(ii) Multiply the average lag days for interstate expenses paid in advance by the percentage of interstate expenses paid in advance. (Note: an expense lead should be shown as a negative lag.)

(iii) Add the results of paragraphs (e)(2) (i) and (ii) of this section to determine the weighted average expense lag days.

(3) Compute the weighted net lag days by deducting the weighted average expense lag days from the weighted average revenue lag days.

(4) Compute the percentage of a year represented by the weighted net lag days by dividing the days computed in paragraph (e)(3) of this section by 365 days.

(5) Compute the cash working capital allowance by multiplying the interstate cash operating expenses (*i.e.*, operating expenses minus depreciation and amortization) plus interest by the percentage computed in paragraph (e)(4) of this section.

[54 FR 9048, Mar. 3, 1989, as amended at 60 FR 12139, Mar. 6, 1995; 67 FR 5703, Feb. 6, 2002; 67 FR 13229, Mar. 21, 2002; 82 FR 20843, May 4, 2017]

§ 65.830 Deducted items.

(a) The following items shall be deducted from the interstate rate base.

(1) The interstate portion of deferred taxes (Accounts 4100 and 4340).

(2) The interstate portion of customer deposits (Account 4040).

(3) The interstate portion of other long-term liabilities in (Account 4300 Other long-term liabilities and deferred credits) that were derived from the expenses specified in Sec. 65.450(a).

(4) The interstate portion of other deferred credits in (Account 4300 Other long-term liabilities and deferred credits) to the extent they arise from the provision of regulated telecommunications services. This shall include deferred gains related to sale-leaseback arrangements.

(b) The interstate portion of deferred taxes, customer deposits and other deferred credits shall be determined as prescribed by 47 CFR part 36.

(c) The interstate portion of other long-term liabilities included in (Account 4300 Other long-term liabilities and deferred credits) shall bear the same proportionate relationships as the interstate/intrastate expenses which gave rise to the liability.

[54 FR 9049, Mar. 3, 1989, as amended at 62 FR 15118, Mar. 31, 1997; 67 FR 5703, Feb. 6, 2002]

PART 67—REAL-TIME TEXT

Sec.

67.1 Definitions.

67.2 Minimum Functionalities of RTT.

67.3 Incorporation by Reference.

AUTHORITY: 47 U.S.C. 151–154, 225, 251, 255, 301, 303, 307, 309, 316, 615c, 616, 617.

SOURCE: 82 FR 7707, Jan. 23, 2017, unless otherwise noted.

§ 67.1 Definitions.

(a) *Authorized end user device* means a handset or other end user device that is authorized by the provider of a covered service for use with that service and is able to send, receive, and display text.

(b) *CMRS provider* means a CMRS provider as defined in § 20.18(c) of this chapter.

(c) *Covered service* means a service that meets accessibility requirements by supporting RTT pursuant to part 6, 7, 14, 20, or 64 of this chapter.

(d) *RFC 4103* means IETF's Request for Comments (RFC) 4103 (incorporated by reference, *see* § 67.3 of this part).

(e) *RFC 4103-conforming service or user device* means a covered service or authorized end user device that enables initiation, sending, transmission, reception, and display of RTT communications in conformity with RFC 4103.

(f) *RFC 4103-TTY gateway* means a gateway that is able to reliably and accurately transcode communications between (1) RFC 4103-conforming services and devices and (2) circuit-switched networks that support communications between TTYs.

(g) *Real-time text (RTT) or RTT communications* means text communications that are transmitted over Internet Protocol (IP) networks immediately as they are created, *e.g.*, on a character-by-character basis.

(h) *Support RTT or support RTT communications* means to enable users to initiate, send, transmit, receive, and display RTT communications in accordance with the applicable provisions of this part.

§ 67.2 Minimum Functionalities of RTT.

(a) *RTT-RTT Interoperability*. Covered services and authorized end user devices shall be interoperable with other services and devices that support RTT