

(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