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**State of South Carolina**  
**Department of Revenue**  
**301 Gervais Street, P.O. Box 125, Columbia, South Carolina, 29214**

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TELECOMMUNICATION

**M E M O R A N D U M**

TO: Telecommunications Companies  
FROM: South Carolina Department of Revenue  
DATE:  
SUBJECT: 2009 Telecommunications Annual Report

All telecommunications companies licensed in South Carolina are required by Section 58-9-2630 of the South Carolina State Code, to complete an annual report to the South Carolina Department of Revenue of gross retail telecommunications as defined in Section 58-9-2220. Excerpts from the South Carolina Code are enclosed.

Please complete the enclosed annual report and return to the Department of Revenue, Telecommunications, P. O. Box 125, Columbia, SC 29214-1320, by February 27, 2009.

Any questions concerning this annual report should be directed to (803) 896-1656.

Thank you for your cooperation.

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**2009 Telecommunications Annual Report Reporting  
on 2008 Gross Income**

Instructions: Complete the annual report listing the gross income from retail telecommunications for the preceding calendar or fiscal year end in 2008. If your business has been in operation for less than one year, an estimate of gross income should be reported for the remainder of the initial year, based on a twelve-month projected income. **Please return the report to the Department of Revenue, at the address listed below by February 27, 2009. Do not mail a copy of this form. The form must contain an original signature. Any questions concerning this annual report should be directed to (803) 896-1656.**

If you currently file with the SC Public Service Commission (PSC) and/or the FCC, you must notify the PSC and/or FCC of any mergers, company name changes, closings, or bankruptcies before the Department of Revenue can update their records.

**Name of Legal Entity:**

**Doing Business As:**

**Registered Category with the FCC:**

**FEIN/SSN:**

**Gross Income (please complete for all the telecommunications activity or activities as reported for the FCC's 499-A Worksheet):**

- All Distance: 1. \$ \_\_\_\_\_
- Competitive Access Provider/Competitive Local Exchange Carrier (CAP/CLEC): 2. \$ \_\_\_\_\_
- Cellular, Personal Communications Services and Specialized Mobile Radio – telephone service provider (Cellular/PCS/SMR-wireless telephony): 3. \$ \_\_\_\_\_
- Coaxial Cable: 4. \$ \_\_\_\_\_
- Incumbent LEC: 5. \$ \_\_\_\_\_
- Interexchange Carrier (IXC): 6. \$ \_\_\_\_\_
- Interconnected VoIP Provider: 7. \$ \_\_\_\_\_
- Local Reseller: 8. \$ \_\_\_\_\_
- Operator Services Provider (OSP): 9. \$ \_\_\_\_\_
- Paging and Messaging: 10. \$ \_\_\_\_\_
- Payphone Service Provider: 11. \$ \_\_\_\_\_
- Prepaid Card: 12. \$ \_\_\_\_\_
- Private Service Provider: 13. \$ \_\_\_\_\_
- Satellite Service Provider: 14. \$ \_\_\_\_\_
- Shared-Tenant Service Provider/Building LEC: 15. \$ \_\_\_\_\_
- Specialized Mobile Radio Service Provider (SMR-dispatch): 16. \$ \_\_\_\_\_
- Toll Reseller: 17. \$ \_\_\_\_\_
- Wireless Data: 18. \$ \_\_\_\_\_
- Other Local (Describe the nature of the service: \_\_\_\_\_): 19. \$ \_\_\_\_\_
- Other Mobile (Describe the nature of the service: \_\_\_\_\_): 20. \$ \_\_\_\_\_
- Other Toll (Describe the nature of the service: \_\_\_\_\_): 21. \$ \_\_\_\_\_
- Statewide Gross Income (Enter total of lines 1 through 21):  
(As defined by SC Code Section 58-9-220) 22. \$ \_\_\_\_\_
- Municipal Franchise/Consent Income: 23. \$ \_\_\_\_\_

**Note: If your company is engaged in more than one activity, please report gross income by each category. Do not include any income from retail store-front product sales.**

I do hereby certify that the amounts shown on this annual report are true and correct and in compliance with Section 58-9-2630.

\_\_\_\_\_  
Print Name of Preparer

\_\_\_\_\_  
Signature of Preparer

\_\_\_\_\_  
Title of Preparer

\_\_\_\_\_  
Telephone Number of Preparer

Return to: South Carolina Department of Revenue  
Telecommunications  
P.O. Box 125  
Columbia, SC 29214-1320

\_\_\_\_\_  
Date

## TAXPAYERS' BILL OF RIGHTS

- You have the right to apply for assistance from the Taxpayer Rights' Advocate within the Department of Revenue. The advocate or his designee is responsible for facilitating resolution of taxpayer complaints and problems.
- You have the right to request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- You have the right to prompt, courteous service from us in all your dealings with the Department of Revenue.
- You have the right to request and receive written information guides, which explain in simple and nontechnical language, appeal procedures and your remedies as a taxpayer.
- You have the right to receive notices which contain descriptions of the basis for and identification of amounts of any tax, interest and penalties due.

# EXCERPT FROM S.C. CODE OF LAWS

## Section 58-9-2630

- (D) The taxpayer confidentiality provisions contained in Title 12 shall not apply to the filings of government-owned telecommunications service providers. Provided, however, the Department of Revenue shall require an annual report of all telecommunications providers. The report shall require any telecommunications company licensed in this State to report the total gross of retail telecommunications, to which the business license tax is applicable, pursuant to Section 58-9-2220. This information shall be available to any entity authorized to collect a tax on retail telecommunications or their agent. Information provided to an entity or agent authorized to collect a tax may not be disclosed or provided in any manner to any other person. Such information may only be used by an entity or agent of an entity authorized to collect a tax for purposes of determining the accuracy of tax returns, filings and payment of taxes.

## Section 58-9-2200

- (1) 'Telecommunications service' means the provision, transmission, conveyance, or routing for a consideration of voice, data, video, or any other information or signals of the purchaser's choosing to a point, or between or among points, specified by the purchaser, by or through any electronic, radio, or similar medium or method now in existence or hereafter devised. The term 'telecommunications service' includes, but is not limited to, local telephone services, toll telephone services, telegraph services, teletypewriter services, teleconferencing services, private line services, channel services, Internet protocol telephony, and mobile telecommunications services and to the extent not already provided herein, those services described in Standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, except satellite services exempted by law.
- (2) 'Retail telecommunications service' includes telecommunications services as defined in item (1) of this section but shall not include:
- (a) telecommunications services which are used as a component part of a telecommunications service, are integrated into a telecommunications service, or are otherwise resold by another provider to the ultimate retail purchaser who originates or terminates the end-to-end communication including, but not limited to, the following:
    - (i) carrier access charges;
    - (ii) right of access charges;
    - (iii) interconnection charges paid by the providers of mobile telecommunications services or other telecommunications services;
    - (iv) charges paid by cable service providers for the transmission by another telecommunications provider of video or other programming;
    - (v) charges for the sale of unbundled network elements;
    - (vi) charges for the use of intercompany facilities; and
    - (vii) charges for services provided by shared, not-for-profit public safety radio systems approved by the FCC;
  - (b) information and data services including the storage of data or information for subsequent retrieval, the retrieval of data or information, or the processing, or reception and processing, of data or information intended to change its form or content;
  - (c) cable services that are subject to franchise fees defined and regulated under 47 U.S.C. Section 542;
  - (d) satellite television broadcast services.
- (3) 'Telecommunications company' means a provider of one or more telecommunications services.
- (4) 'Cable service' includes, but is not limited to, the provision of video programming or other programming service to purchasers, and the purchaser interaction, if any, required for the selection or use of the video programming or other programming service, regardless of whether the programming is transmitted over facilities owned or operated by the cable service provider or over facilities owned or operated by one or more other telecommunications service providers.
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- (5) 'Mobile telecommunications service' includes, but is not limited to, any one-way or two-way radio communication service carried on between mobile stations or receivers and land stations and by mobile stations communicating among themselves, through cellular telecommunications services, personal communications services, paging services, specialized mobile radio services, and any other form of mobile one-way or two-way communications service.
- (6) 'Service address' means the location of the telecommunications equipment from which telecommunications services are originated or at which telecommunications services are received by a retail customer. If this is not a defined location, as in the case of mobile phones, paging systems, maritime systems, and the like, 'service address' means the location of the retail customer's primary use of the telecommunications equipment or the billing address as provided by the customer to the service provider, provided that the billing address is within the licensed service area of the service provider.
- (7) 'Bad debt' means any portion of a debt that is related to a sale of telecommunications services and which has become worthless or uncollectible, as determined under applicable federal income tax standards.

**Section 58-9-2220.** Notwithstanding any provision of law to the contrary:

- (1) A business license tax levied by a municipality upon retail telecommunications services for the years 1999 through the year 2003 shall not exceed three-tenths of one percent of the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The business license tax levied by a municipality upon retail telecommunications services for the year 2004 and every year thereafter shall not exceed the business license tax rate as established in Section 58-9-2220 (2). For a business in operation for less than one year, the amount of business license tax authorized by this section must be computed based on a twelve-month projected income.
- (2) (a) The maximum business license tax that may be levied by a municipality on the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality for a business license tax year beginning after 2003 is the lesser of seventy-five one hundredths of one percent of gross income derived from the sale of retail telecommunication services or the maximum business license tax rate as calculated by the Board of Economic Advisors pursuant to subsection (b). For a business in operation for less than one year, the amount of business license tax authorized by this section must be computed based on a twelve-month projected income.