| Current Penalty Structure |  |  | Proposed Penalty Structure |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Applied To: | Due Date | Penalty | Applied To: | Due Date | Penalty |
| Late Payment Penalty (LPP) |  |  | Late Payment Penalty (LPP) |  |  |
| Original CRW | 15 days after end of the Data month | $\begin{aligned} & 1 \% \text { per month ( } 12 \% \text { APR } \\ & \text { cumulative) of the } \\ & \text { Assessment Due } \end{aligned}$ | Original CRWs | 15 days after end of reporting Period | $1 \%$ per month ( $12 \%$ APR cumulative) of the Assessment Due |
|  |  |  | Filings with Additional assessments due:  <br> Revised CRWs 15 days after end of reporting Period <br> Quarterly True-ups 45 days after end of reporting Period <br> Annual True-ups  |  | $1 \%$ per month ( $12 \%$ APR cumulative) of the Additional Assessment Due |
|  |  |  |  |  |  |
| Late Carrier Remittance Worksheet (CRW) Penalty |  |  | Late Filing Penalty (LFP) |  |  |
| Original CRWs | 15 days after end of the Datamonth | $1 \%$ per month ( $12 \%$ APR cumulative) of the assessment due or $\$ 100$, whichever is greater. | Original CRWs | 15 days after end of reporting Period | $1 \%$ per month (12\% APR cumulative) of the assessment due or $\$ 100$, whichever is greater. |
|  |  |  | Attachment B | April 15th | $\$ 100.00$ per month <br> Exception for wireless and VoIP providers that are not generating intrastate retail revenue. |
|  |  |  | Filings with Additional asses Revised CRWs <br> Annual True-ups <br> Quarterly True-ups | ments due: <br> 15 days after written notice from the KUSF Administrator that a revision is needed 45 days after end of reporting Period <br> 45 days after end of reporting Period | $1 \%$ per month ( $12 \%$ APR cumulative) of the assessment due or $\$ 100$, whichever is greater. Exception for any revision that does not result in additional monies owed to the KUSF or that results in a credit due to the provider. |
|  |  |  |  |  |  |
| Delinquent Balance Penalty (DBP) |  |  | Delinquent Balance Penalty (DBP) |  |  |
| Entire outstanding balance, including outstanding KUSF assessment principle and previously assessed penalties. | Last day of the Month | $\begin{aligned} & 1 \% \text { per month ( } 12 \% \text { APR } \\ & \text { cumulative) of the } \\ & \text { Assessment Due } \end{aligned}$ | Entire outstanding balance, including outstanding KUSF assessment principle and previously assessed penalties. | Last day of the Month | $1 \%$ per month ( $12 \%$ APR cumulative) of the Assessment Due |
| *If the $15^{\text {th }}$ of the month falls on a weekend or legal holiday, payments and filings are due the next business day. |  |  |  |  |  |

