

# New Mexico State Rural Universal Service Fund 2026

## Remittance Worksheet Instructions

### Effective January 1, 2026

#### **I. Filing Requirements and General Instructions**

##### **A. Introduction**

The New Mexico State Rural Universal Service Fund (NMSRUSF) is a multi-million dollar fund created pursuant to the provisions of the Rural Telecommunications Act, NMSA 1978, §§ 63-9H-1, et seq. (2005). The Fund must operate in a manner that is equitable and nondiscriminatory in its collection and distribution of funds, and must provide a specific, predictable and sufficient support mechanism that reduces intrastate switched access charges to interstate switched access charge levels in a revenue-neutral manner and ensures universal service in the State (NMSA 1978, § 63-9H-6.C.).

By New Mexico state statute and regulation, local exchange carriers (LECs), including Competitive Local Exchange Carriers (CLECs), are to begin the reduction of intrastate access charges to interstate levels commencing April 1, 2006, and may increase local residential and business exchange rates to benchmark levels in order to help offset revenues lost as a result of the required access charge reductions. In addition, LECs that are eligible telecommunications carriers (ETCs) may be reimbursed for the remainder of their access charge revenue loss by receiving payments from the Fund.

On November 13, 2025, the New Mexico Public Regulation Commission (NMPRC) issued an order under Case No. 25-0053-UT establishing the communication connection surcharge for providers of wire-line and wireless telecommunications services in New Mexico at **\$0.61 per non-exempt communication connection, effective January 1, 2026**. For reporting purposes, the \$0.61 surcharge will apply to the January 2026 – December 2026 data periods.

##### **B. Who Must File**

Every telecommunications carrier, telecommunications public utility and wireless telecommunications service provider that provides intrastate retail public telecommunications services or comparable services in the state of New Mexico must contribute to the NMSRUSF. Although carriers are authorized to collect assessments from customers via a clearly marked pass-through surcharge on customer bills, they are not required to do so. Companies cannot assess customers a rate higher than that approved by the NM PRC for the current year. If your company has recently started operations in New Mexico, you are required to complete and submit Attachment B, NMSRUSF Registration form. The Commission notes that, for **toll providers and long distance providers**, the elimination of revenue reporting implemented in its December 16, 2020 Order in Case No. 20-00153-UT results in the elimination of any reporting to the Fund Administrator.

##### **C. How to Register with the New Mexico State Rural Universal Service Fund**

To register with the NMSRUSF, the NMSRUSF Registration Form (Attachment B) must be completed, signed and submitted to the NMSRUSF Administrator at [nmusf@vantagepnt.com](mailto:nmusf@vantagepnt.com). The NMSRUSF Company Code will be assigned by the NMSRUSF Administrator upon registration.

# New Mexico State Rural Universal Service Fund 2026

## Remittance Worksheet Instructions

### Effective January 1, 2026

#### **I. Filing Requirements and General Instructions (cont'd)**

List the date the provider began operating in New Mexico. Note that the NMSRUSF assessment obligation applies from the start of service. The provider may need to complete multiple monthly remittance worksheets to bring its reporting requirement into compliance. For example, if your company began providing service in New Mexico in August

but does not register with the NMSRUSF until July 2026 it is required to report its intrastate revenues to the NMSRUSF from August 2025 forward and pay the related past due assessments and related interest charges.

The Primary Communications Business type must be indicated. If the provider is certificated with the New Mexico Public Regulation Commission, please select the Primary Communications Business type based on its certification. Please refer to the chart below for acronym definitions:

#### **Primary Communications Business types:**

Select the communications business type that best describes the principal carrier activity. Primary business type is not determinative of whether or not the reporting entity is providing connections subject to assessment under the connections-based methodology.

- LEC – Local Exchange Carrier – authorized provider of local exchange telecommunications service.
- IXC – Interexchange Carrier – Facilities-based provider of interexchange services.
- CLEC – Competitive Local Exchange Carrier- Competes with incumbent local exchange carrier to provide local exchange telecommunications services.
- CAP – Competitive Access Provider – Competes with incumbent local exchange carrier to provide services that link customers with interexchange facilities, local exchange networks or other customers.
- CEL – includes Cellular, CMRS (Commercial Mobile Radio Service), SMR/ESMR (Enhanced Specialized Mobile Radio), PCS (Personalized Communications Services) and Paging. Any wireless or paging services, including airphone revenues that interface into the public switched network are included in the assessment.
- OSP – Operator Service Provider – Companies other than LECs that provide services to customers needing the assistance of an operator such as to complete away-from-home calls or calls using alternative billing arrangements. These companies typically employ operators, as well as credit and cash card technologies, to complete calls.
- PAY – Payphone Service Provider – Provides customers access to telephone networks through pay telephone equipment.
- VoIP – Interconnected Voice over Internet Protocol includes both fixed and nomadic versions of the service, with fixed VoIP service able to be used at only one location, and nomadic VoIP service able to be used at multiple locations. Interconnected Voice over Internet Protocol means a service that:
  - (A) enables real-time, two-way voice communications;
  - (B) requires a broadband connection from the user's location;
  - (C) requires Internet protocol-compatible customer premises equipment; and
  - (D) permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

**New Mexico State Rural Universal Service Fund 2026**  
**Remittance Worksheet Instructions**  
**Effective January 1, 2026**

**I. Filing Requirements and General Instructions (cont'd)**

**D. When to File** – (See Attachment A – Reporting and Payment Schedule)

All reporting and payment due dates are identified on the 2026 NMSRUSF Reporting & Payment Schedule in Attachment A.

- **Monthly:** Report the number of non-exempt communication connections and pay the assessments for each month by the 15<sup>th</sup> of the following month. (e.g. the January 2026 non-exempt communications connections and related assessments must be received (and payment processed) no later than February 15, 2026).
- **Quarterly:** Report the **actual** number of non-exempt communication connections and pay the assessments for the applicable period by the 15<sup>th</sup> of the month following the end of each quarter. For example, the number of non-exempt communication connections for January 1, 2026 – March 31, 2026 (1<sup>st</sup> Quarter) must be received (and payment processed) no later than April 15, 2026.

**E. Where to File**

**Carrier Remittance Worksheets (CRWs)** must be received by the NMSRUSF Administrator by the due date and **must be submitted via E-File** at <https://usflogon.vantagepnt.com/>.

**Attachment B – Registration Form**, as described in I.(C) above, must be submitted to register with the NMSRUSF. Once completed and signed, please submit the Attachment B form to [nmusf@vantagepnt.com](mailto:nmusf@vantagepnt.com). The NMSRUSF company code will be assigned by the NMSRUSF Administrator upon registration.

**Payments** must be received and posted by Bank of Albuquerque by the due date. **Postmark does not constitute receipt**. Please refer to Attachment A – Reporting and Payment Schedule, for due dates for the 2026 NMSRUSF Assessment period.

**F. Compliance**

Carriers that do not comply with state rules by filing reports and remitting payments according to the schedule established by the Administrator will be identified and reported to the NM PRC.

If revised monthly/quarterly results indicate that a carrier has overpaid into the Fund and the overpayments cannot be adjusted on the carrier's next monthly remittance due to the extent of the overpayment, the Administrator will report such instances to the Commission in order to determine whether consumers may have been over-charged the NMSRUSF flow-through fee.

**II. Line-by-Line Instructions for Completion of the NMSRUSF Worksheet**

**Section 1 - Carrier Identification**

**Company Name**

Upon selecting the Company Name, the company information, including primary communications business type and company code will be displayed.

**Primary Communications Business**

Select the communications business type that best describes the principal carrier activity.

**New Mexico State Rural Universal Service Fund 2026**  
**Remittance Worksheet Instructions**  
**Effective January 1, 2026**

**II. Line-by-Line Instructions for Completion of the NMSRUSF Worksheet (cont'd)**

**Company Code**

The company code starts with “NM” followed by six digits. The company code is assigned by the NMSRUSF Administrator upon registration. Companies owning separate legal entities and separate lines of business (e.g. a local exchange entity and a wireless entity), must file a separate worksheet for each entity. Once the NMSRUSF Administrator has assigned a unique company code to your company, all future correspondence must reference this code.

**IMPORTANT NOTE:** All correspondence from your company, including remittance checks, Electronic Fund Transfers, Emails, etc. **MUST reference your unique Company Code.** This is especially important with regard to remittances as payments are applied to carrier accounts based on the Company Code.

**Submission Date**

The Submission Date is the date the worksheet is being filed online and is automatically populated.

**Data Period**

Select the Data Period. The Data Period indicates the Year and Month or Quarter that corresponds to the data being reported. Please see Attachment A for “NMSRUSF Reporting and Payment Schedule”.

**Submission Type - Original or Revision**

The system will automatically indicate if this is the initial (Original) submission for a data period. A Revision will be indicated when an original worksheet already exists for the selected filing period.

**Filing Revisions/Corrections:**

**Revisions may be used for correction or to “true-up” the number of non-exempt communication connections previously reported in error. Report actual number of revised non-exempt communication connections, not the difference between the original and the revision.**

**Section 2 – Remittance Calculation**

**Line 4 – Number of Non-Exempt Communication Connections**

A “Communication Connection”, as defined in 17.11.10.7.1 NMAC, means a voice-enabled telephone access line, wireless voice connection, unique voice over internet protocol service connection, or other uniquely identifiable functional equivalent as determined by the Commission.

**Line 5 - 2026 NMSURSF Surcharge (\$0.61 per communication connection for January 2026 - December 2026)**

**Line 6 – Remittance (Line 4 multiplied by Line 5)**

If carrier does not receive NMSRUSF support, or a LITAP disbursement, this is the amount due to the NMSRUSF. Skip down to CHANGE IN COMPANY STATUS AND CERTIFICATION.

**New Mexico State Rural Universal Service Fund  
2026 Remittance Worksheet Instructions  
Effective January 1, 2026**

**II. Line-by-Line Instructions for Completion of the NMSRUSF Worksheet (cont'd)**

**Section 3 – LITAP CALCULATION**

Per Case No. 05-00313-UT, Final Order and Final Rule, and Attachment “A” of same, as adopted on September 30, 2010, enter the following information regarding the carrier’s LITAP in the state of New Mexico. **PLEASE NOTE: BACKUP IS REQUIRED BEFORE PAYMENT IS ISSUED.** Please provide Lifeline Claims Worksheet (f/k/a FCC Form 497), Receipts, Cost Incurred Invoices, Vouchers, and/or other information that support the following line items.

**Line 7 - Enter the single month/year for which qualified Lifeline customers are reported**

This month must match the reported month on the Lifeline Claims Worksheet or other backup. It may be different from the Revenue Data Month.

**a) Enter each reported SAC#**

For this reported month, enter each six-digit Study Area Code (SAC) # for which you are reporting customers. Please separate each SAC# with commas. Backup must include the Lifeline Claims Worksheet or other documentation for each SAC#.

**b) Enter the sum of Lifeline customers**

For this reported month, sum all Lifeline customers, as reported on each Lifeline Claims Worksheet or other documentation, and enter here.

**Line 8 - Rate per Customer**

Enter the rate for LITAP support claimed per customer. **The maximum amount of support per customer is \$3.50.**

**Line 9 - Total adjusted Lifeline support or true-ups and adjustments for this reported month.**

Enter the total adjusted Lifeline support or true-ups and adjustments made this reported month. Any adjustments that are partial credits must be listed on this line.

**Line 10- Lifeline Discount (Line 7b X Line 8) + (Line 9)**

The total dollar amount of LITAP support claimed will automatically be calculated.

**Line 11 - Interest Accrual amounts on Lifeline funds**

Enter the dollar amount of deferred interest (if applicable).

**Line 12 - The amount of administrative, advertising, voucher, and other Lifeline expenses.**

Enter the dollar amount of administrative, voucher, and other Lifeline expenses borne by the ETC over and above what was expended in connection with Federal Universal Service duties. Supporting documentation must be provided for all expenses. Include the Federal base expenditures being exceeded as part of the documentation.

**Line 13 - Total (Line 10 + Line 11 + Line 12)**

The total LITAP disbursement credits claimed for the reported month will automatically be calculated.

**New Mexico State Rural Universal Service  
Fund 2026 Remittance Worksheet Instructions  
Effective January 1, 2026**

**II. Line-by-Line Instructions for Completion of the NMSRUSF Worksheet  
(cont'd) Section 3 – LITAP CALCULATION (cont'd)**

**Line 14 - The foregone revenue resulting from the discounts provided to Lifeline customers after reimbursements.** After subtracting the amount entered on Line 9, enter the dollar amount for the discounts provided to Lifeline customers. This is a reporting requirement but is not included in the total LITAP disbursement credits. **(Do NOT add item to Line 12.)**

**Section 4 – Net Remittance Calculation**

**Line 15 - (Non-LITAP) NMUSF Support Payable to Eligible Telecommunications Carriers**

The amount of monthly (non-LITAP) NMSRUSF Support due to the carrier as authorized by the NM PRC will automatically be displayed. Support is payable on the first day of the second month following the data month reported to the NMSRUSF Administrator. For example, April's support will be received by the carrier on or before June 1<sup>st</sup> as long as the carrier's remittance worksheet is received by the mid-May due date.

**Line 16 - NET NMUSF REMITTANCE: (LINE 6) minus (LINE 13 + LINE 15) A negative amount indicates a NMSRUSF payment is due to the carrier.** If the result is positive, the submission will calculate the Net Remittance to be paid. If the result is negative, this indicates that an NMSRUSF payment is due to the carrier.

**Section 5 – Certification**

**Officer Name Information**

Enter the officer name and officer title. This attests to the accuracy of all information submitted on the remittance worksheet.

**To certify the data being submitted:** The checkbox must be checked next to the statement "Under penalties as provided by law, I certify that I have examined this report and to the best of my knowledge and belief it is true, correct and complete. I acknowledge Vantage Point Solutions authority to request additional information as necessary."