Kansas Universal Service Fund
March 1, 2026 - February 28, 2027 (FY 30)
FREQUENTLY ASKED QUESTIONS

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A. REPORTING TO KUSF:

1. Is my Company required to report to the KUSF?

Kansas statute K.S.A. 66-2008(a), implemented through Kansas Corporation Commission (KCC) orders, requires:

> every telecommunications carrier, telecommunications public utility and wireless telecommunications service provider that provides intrastate telecommunications services and, to the extent not prohibited by federal law, every provider of interconnected VoIP service, as defined by 47 C.F.R. 9.3 (October 1, 2005), to contribute to the KUSF on an equitable and nondiscriminatory basis. Effective July 1, 2016, a provider may contribute based upon the provider's intrastate telecommunications services net retail revenues using the same methodology as that used for Federal USF purposes, including for bundled service offerings. Instructions are available from Vantage Point Solutions website at: https://usflogon.vantagepnt.com/.

2. Is my company required to collect its KUSF assessment from customers?

No. Kansas statute, K.S.A. 66-2008(a) authorizes, but does not require, each Provider to collect an amount equal to or less than its KUSF assessment obligation from its customers.

3. Does Kansas have a *de minimus* exemption?

No. Kansas statute does not include a *de minimus* exemption and the KCC has not adopted an exemption.

4. How frequently must my company report to the KUSF?[1]

Providers with $50,000 or more in annual Kansas intrastate retail revenue or receive high-cost or Lifeline support must report monthly. If a Provider has annual intrastate retail revenue *less than $50,000*, it may elect to file less frequently, as detailed below:

Quarterly	$25,001 - $50,000 in annual revenue
Semi-Annual	$10,001 - $25,000 in annual revenue
Annual	$10,000 or less in annual revenue

5. My company receives KUSF notifications but does not generate any revenue from Kansas subscribers or have any customers in Kansas. Does my company need to report to the KUSF?

If your company is a certificated LEC, CLEC, or IXC, it must report to the KUSF, even if it has no Kansas intrastate retail revenue. If your company does not have a certificate, it may submit a letter identifying the company and the reason(s) why it is not subject to the KUSF (i.e., does not generate any retail revenue from Kansas subscribers, does not have

[1] Order Setting the Kansas Universal Service Fund Assessment Rate for Year Ten and Establishing Reporting Requirements, Docket 06-GIMT-332-GIT, Jan. 23, 2006 (06-332 Order), available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005QlEKEA0/cvt069150

customers in KS, has never done business in Kansas, etc.). The letter must be on company letterhead and signed by an officer of the company. Submit the letter to Vantage Point Solutions and a copy to Commission Staff via email or mail, to the following:

Vantage Point Solutions	**Kansas Corporation Commission**
KUSF Administration	**Steve Garrett, Deputy Chief of Telecom.**
2930 Montvale Dr., Ste B	**1500 SW Arrowhead Road**
Springfield, IL 62704	**Topeka, KS 66604**
E-Mail: KUSF@vantagepnt.com	**Email: steve.garrett@ks.gov**

6. What forms do I use to report to the KUSF?

All Providers must file:

- "Company Identification & Operations," Attachment B, which must be signed by an officer of the company and received by the KUSF administrator by **April 15, 2026**. Attachment B must be filed online via E-File at https://usflogon.vantagepnt.com/.

- A new Attachment B whenever the Provider has any change (e.g. address, contact information, agent information, or reporting frequency election), during the KUSF year. A Provider is authorized to submit a revised Attachment B one time per KUSF year free of charge. An automatic $100 election change fee is assessed for the 2nd and additional, election changes.[2] A provider's election change is prospective only and the provider must be current with all KUSF obligations, including the payment of penalties, based on the prior reporting election.[3]

- Carrier Remittance Worksheets (CRW) in accordance with the reporting frequency selected on Attachment B. CRWs may be filed online via E-File at: https://usflogon.vantagepnt.com/.

- Quarterly True-ups for monthly reporters and quarterly reporters to report actual revenues earned. Quarterly True-ups are due 45-days after the end of each KUSF quarter.[4] Due dates are: July 15, 2026; October 15, 2026; January 15, 2027; and April 15, 2027. Quarterly True-ups must be filed via E-File at: https://usflogon.vantagepnt.com/.

7. How do I receive a "Company Code"?

Please contact Vantage Point Solutions to receive your Company Code.

8. What is a "data month" and what revenue is reported for a "data month"?

A data month is the calendar month for which revenue is reported. The data month is one month in arrears of the calendar month.

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[2] 06-332 Order.
[33] Order Clarifying and Adopting KUSF Election Criteria and KUSF Administrative Penalties, Docket No. 20-GIMT-086-GIT, March 3, 2020.
[4] Order Setting the Kansas Universal Service Fund Assessment Rate for Year Fourteen and Canceling January 20, 2010 Technical Hearing, Docket No. 10-GIMT-188-GIT, Jan. 14, 2010 (10-188 Order), available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005QWEYEA4/cvt097891.

Providers that use the accrual method of accounting report the revenue billed or earned in one month to the KUSF by the 15th of the following month. For example, revenue earned and billed to customers in March 2026 is considered "March 2026" data month revenue, reported to Vantage Point on or before April 15, 2026.

Providers using a cash-basis of accounting report revenue collected in March 2026 for the "March 2026" data (calendar) month on or before April 15, 2026.

9. When is a CRW and payment due to the KUSF?

CRWs and payments are due the 15th of the month, unless the 15th falls on a holiday or weekend; in which case, the CRW and payment are due the next business day. Companies that report and pay on an annual, semi-annual, or quarterly basis must remit CRWs and payments at the beginning of the applicable period. Please see Attachment A – Reporting and Payment Due Dates, for a complete list.

10. What revenues are reported to the KUSF?

All Kansas intrastate net retail telecommunications service revenues from wireline, wireless (including paging), and interconnected VoIP services must be reported. (K.S.A. 66-2008). Wholesale revenues are exempt from the KUSF assessment.

Actual intrastate retail revenue earned from end-user subscribers. A Provider may report uncollectible revenue that was written off during the reported period. Revenues and uncollectibles must be based on and supported by the company's internal accounting records (e.g. general ledger, billing system, etc.)

Net intrastate retail revenue is defined as:

> Net intrastate retail telecommunications service revenues of a telecommunications carrier, telecommunications public utility, wireless telecommunications service provider or interconnected VoIP service provider after any adjustments for uncollectibles and discounts consistent with the carrier's contribution methodology for federal USF reporting purposes.[5]

- Revenue is not to be based on the KUSF assessments collected from customers. If it appears your Company is reporting calculated revenue (assessment collected from customers divided by assessment rate) to the KUSF, Staff and/or Vantage Point may request additional documentation to support the revenue reported and/or recommend your company be subject to an audit pursuant to K.S.A. 66-2010(b).

11. What should I report in Block C: KUSF Assessments Collected from Customers?

Report the actual KUSF Assessments the Provider collected from its end-user customers for the data month revenue reported. Providers should compare the assessment amount collected from customers to the actual assessment owed by the Provider. If the amount collected from customers is greater than the assessment owed, this may indicate that the Provider collected more in KUSF assessments from its customers than authorized by statute. The Provider should review its internal processes to determine if modifications are

[5] Order, ¶ 18, Docket No. 16-GIMT-517-GIT, Feb. 23, 2017.

necessary to ensure it is compliance with Kansas' statutes. Additional documentation may be requested.

Assessments billed to customers should be identified through a separate line item charge on end-user bills.[6]

12. Are revenues from Conferencing/Teleconferencing (non-video/video) services subject to KUSF?

Yes. All intrastate retail revenues, regardless of technology used, are subject to the KUSF. Intrastate revenues are earned when the voice service originates and terminates in Kansas, regardless of routing of the call/service.

13. Are revenues from the Yellow Page advertising portion of the directory listing subject to KUSF?

No. Yellow Page advertising revenue is not subject to the KUSF. Revenue earned from the White Page portion of Directory Revenue must be reported.

14. Is revenue from IP station equipment rental service or Customer Premises Equipment (phones) at the customer's premise reportable?

No. Revenue from the rental or sale of equipment is exempt. Revenue received from providing underlying telecommunications and/or VoIP service is reportable.

15. Is revenue from DID virtual numbers, Ethernet bandwidth, Ethernet bandwidth over a private network, a T-1, or third party conference calling vendor reportable?

Yes, all Kansas intrastate service revenue is reportable to the KUSF, unless the service is offered to another provider on a wholesale basis.

Please see the KUSF Instructions, including Attachment E, for a more complete list revenue.

18. Are revenues received from the Federal High-Cost, Lifeline, Schools & Libraries and Rural Healthcare support subject to KUSF?

Support received from a Federal High-Cost and the Federal Lifeline support programs are not reportable to the KUSF.[7]

Revenues reimbursed from the Federal Schools & Libraries and Rural Healthcare Fund(s) (charges or credits for subsidized services provided to schools, libraries, and rural health care providers) are end user revenue.[8]

[6] Order On Billing Standards Requirements; Quality of Service Reports; and Requesting Additional Briefing, Docket No. 13-GIMT-736-GIT, Aug. 20, 2013; and Order on KUSF Audit Report and Recommendations, Docket No. 13-CRCZ-712-KSF, July 3, 2014. See also 47 C.F.R. § 64.2401.
[7] Memorandum and Order, Case No. 2:27-CV-2524-JAR (U.S. District Court for the District of Kansas, Feb. 7, 2020), and Order, Docket No. 94-GIMT-478-GIT, Dec. 27, 1996.
[8] See also FCC Federal USF Instructions.

Report all circuit revenues as end user intrastate revenue unless 10% of the traffic on the circuit is interstate.

19. How does a wireless, paging, or VoIP Provider identify Kansas jurisdictional revenue?

Cellular, Paging and Prepaid Wireless: Identify Kansas revenue based on the subscriber's Primary Place of Usage (PPU).[9]

Interconnected VoIP: Identify Kansas revenue based on the customer's registered Primary Place of Service, typically the E911 address.[10]

20. What methods can a cellular, paging, or interconnected VoIP provider use to allocate revenues to the intrastate jurisdiction for KUSF purposes?[11]

The Commission has adopted the following FCC's methodologies:

- Safe harbor
- Direct Assignment
- Company-specific traffic factor (updated at least annually).

** A Provider electing to use the direct assignment or traffic study methodology must submit a pleading to the Commission to request approval to use the methodology for KUSF purposes. Identify the methodology, the traffic factor percentages, the applicable period of the factor(s), and provide an affidavit signed by an officer of the company, verifying that the methodology is used for both federal and KUSF purposes. For information related to the traffic study methodology and the process for submitting traffic factors to the Commission, please refer to Docket 12-GIMT-168-GIT and Amended Docket No. 12-168. [12]

21. **How do I file a pleading with the Commission?[13]**

A pleading may be submitted to the Commission via U.S. Mail or using the E-File Express online system.

To submit a pleading via U.S. Mail, please send to:

[9] Order Granting Requests of Joint Petitioners, Docket No. 06-GIMT-943-GIT, Sept. 7, 2006; and Final Order Addressing Staff's Report, Docket No. 11-GIMT-842-KSF, Dec. 22, 2011.
[10] Implementation Order Adopting Staff Report and Recommendation and Requiring VoIP Providers Operating in Kansas to Report and Remit to the Kansas Universal Service Fund by January 15, 2009, Docket No. 07-GIMT-432-GIT, Sept. 22, 2008, available for viewing at: https://kcc-connect.kcc.ks.gov/s/case/500cr00000YjtusAAB/07gimt432git?tabset-d4b00=2.
[11] Order Setting the Kanas Universal Service Fund Assessment Rate for Year Sixteen and Cancelling Hearing, Docket No. 12-GIMT-168-GIT, Jan. 24, 2012, available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005Qj9tEAC/120106.
[12] Amended Order Setting the Kansas Universal Service Fund Assessment Rate for Year Sixteen and Cancelling Hearing, Docket No. 12-GIMT-168-GIT, February 1, 2012, available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005QSClEAO/120226
[13] https://www.sos.ks.gov/publications/pubs_kar_Regs.aspx?KAR=82-1-219

Secretary to the Commission
Kansas Corporation Commission
1500 SW Arrowhead Road
Topeka, KS 66604-4027

To submit a pleading using E-File Express: https://kcc-connect.kcc.ks.gov/s/login/.

22. How should I report revenue from bundled services?

Consistent with K.S.A. 66-2008(a), a Provider may contribute to the KUSF, including for bundled services, using the same contribution methodology as that used for Federal Universal Service Fund purposes. See K.S.A. 66-2008 and FCC Bundled Service Order (Link to FCC Bundled Service Order).

23. If my company elects to report to the KUSF using a different methodology than that used for Federal USF purposes, can my company recognize discounts when reporting revenue to the KUSF?

Yes. End-user discounts may be recognized.[14]

24. My company markets voice service as free (i.e. subscriber must purchase specified bundled service packages and/or connection device. Do I need to report any revenue for the assessable service?

Yes. A Provider must report the voice service revenue, and/or impute revenue. An exemption exists if the Provider can substantiate the subscriber did not use the voice service (e.g. traffic or usage study, etc.) in order to report zero revenue.

25. How do I report revenue for Kansas Lifeline subscribers?

Report all Kansas intrastate monthly recurring and non-recurring (i.e. usage) revenue received from the subscriber and on behalf of the subscriber from any source (i.e. Kansas Lifeline Service Program, other-third party) other than revenue reimbursed by the Federal

Lifeline Program. Please see the "Lifeline" section regarding reimbursement from the Kansas Lifeline Service Program. This applies to all carriers that offer Lifeline services to qualifying subscribers, regardless of the technology used to provision the Lifeline service.

If the Company provides a separate, additional company-sponsored monthly Lifeline discount, the monthly service rate prior to applying the company discount should be reported to the KUSF.

Example: A company's plan rate is $20.00. The Company recovers $9.25 from the Federal Lifeline program, $7.77 from the Kansas Lifeline Service Program (KLSP), and $2.50 from its customer. The company would report $10.75 as Kansas retail revenue. For wireless

[14] K.S.A. 66-2008(a). See also Order Adopting KUSF Assessment Rate for Year Eighteen of KUSF Operations, Docket No. 14-GIMT-105-GIT; Jan. 23, 2014; Order Determining KUSF Contribution Methodology, Oct. 20, 2015; and Order Closing Docket, July 19, 2016.

and VoIP Providers, data usage allocations, and interstate/ intrastate allocations (i.e. direct assignment, Safe Harbor, or approved traffic factor) may be applied, when applicable.

26. What lines should be reported for Kansas Lifeline purposes?

Report the number of qualifying Lifeline subscriber lines in service on the first day of the month for which the data is reported. (Order, Docket No. 16-GIMT-575-GIT, Oct. 18, 2016).

27. Based on our company's internal procedures, our Company reports estimated revenue or the revenue earned each month and/or the uncollectibles written off in arrears. When does our company need to report each month's actual revenues and/or uncollectibles?

Providers must report actual revenues via a Quarterly True-up within 45-days of the end of each KUSF Fiscal Year quarter.[15] (July 15 and October 15, 2026; January 15 and April 15, 2027).

28. Our company identified an error in data previously reported to the KUSF. What should it do?

Notify the KUSF Administrator of the error as soon as possible.
File revised data and remit any additional payment due to the KUSF.

Late Filing Penalties will not apply if the provider notifies Vantage Point and Commission Staff that it identified an error in its KUSF reporting and self-corrects the affected filing(s) and payments. Vantage Point is required to notify Commission Staff if a provider develops a history of identifying errors.[16]

29. How do I remit the CRWs and payments?

- Online via E-File at: https://usflogon.vantagepnt.com/

- Remit **electronic Payments** to ensure they are **received and processed by CoreFirst Bank & Trust** on or before the due date. Contact us at: 217-862-1550 or kusf@vantagepnt.com to receive information on electronic payments.
- Paper checks must be payable to "Kansas Universal Service Fund", "KUSF", or "KS USF".
- Checks may be sent via US Postal Mail to:

[15] 10-188 Order.
[16] Order Modifying KUSF Penalties, Sept. 27 2018, Docket No. 18-GIMT-084-GIT (10-084 Penalty Order), available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005QcgsEAC/188230, and Order Granting Petition of Southwestern Bell Telephone Company for Clarification and/or Reconsideration of Order Modifying Kansas Universal Service Fund Penalties (Clarification Order), Oct. 30, 2018, available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005QeybEAC/189590.

KUSF
CoreFirst Bank & Trust
PO Box 1512
Topeka, KS 66601

Checks may be sent via overnight delivery to:

KUSF
CoreFirst Bank & Trust
3035 South Topeka Blvd.
Lockbox 1512
Topeka, KS 66611-2122

Allow a minimum of 5 days for regular mail, 2 days for overnight delivery, and 3 days for payments sent via overnight delivery to be posted to the company's account.

B. ASSESSMENT RATE:

1. What is the KUSF assessment rate?

The March 1, 2026 – February 28, 2027 (Year 30) assessment rate is 12.67%.

2. How often does the KUSF assessment rate change?

Annually, at the start of each plan year (March 1). The assessment rate may be changed during the year if a change is authorized by the Commission.

The FY 30 docket may be viewed on the KCC's website at:

Order Adopting KUSF Assessment Rate Year 30 26-GIMT-095-GIT

A Provider must ensure it has current contact information on file with the Commission and Vantage Point. To update your company contact information, please email the KCC at cathy.nesbitt@ks.gov or send a letter to:

Kansas Corporation Commission
Ms. Cathy Nesbitt, Administrative Specialist
1500 SW Arrowhead Drive
Topeka, KS 66604

C. LIFELINE:

1. Does my Company need to offer and advertise Lifeline?

All Eligible Telecommunications Carriers (ETCs) must offer and advertise Lifeline services.
A telecommunications carrier or electing carrier may elect to cease offering lifeline services pursuant to K.S.A. 66-2006(d).

2. Does my Company qualify for Lifeline Reimbursement?

Only Providers designated as ETCs for Kansas Lifeline Service Program (KLSP) purposes qualify for reimbursement. Effective December 2, 2016, a non-ETC Competitive Local Exchange Carrier is no longer required to participate in the KLSP. A CLEC not currently receiving KLSP must be designated as an ETC in order to qualify for KLSP reimbursement. (See 10/18/16 Order, Docket No. 16-GIMT-575-GIT).

D. PENALTIES:[17]

1. Why was my company assessed a penalty when its CRW and payment were mailed on or prior to the due date?

Mail date does not constitute "receipt". Remit CRWs and payments early enough to ensure **receipt by the Administrator (for CRWs) and the bank (for payments)** on or before the due date.

2. My company incurred a Late Payment Penalty and/or a Late Filing Penalty. How were these penalties determined?

- Late Payment penalties are 1% of the assessment due, per month (12% cumulative).[18]
- Late Filing Penalties are 1% of the assessment due (12% cumulative) or $100, **whichever is greater.**

  The Late Filing Penalty replaced the Late CRW penalty, **effective November 1, 2018.**
- Delinquent Balance Penalty:[19] A 1% per month (12% APR) Delinquent Balance penalty is assessed on all unpaid balances, including unpaid penalties.

KUSF Penalties effective November 1, 2018:

Applied To:	Due Date	Penalty
Late Payment Penalty (LPP)		
Original CRWs	15th of the month[4] following the Reporting Period	1% per month (12% APR cumulative) of the Assessment Due
Filings with Additional Assessments Due:		
Revised CRWs	30 days after written notice from the KUSF Administrator that a revision is needed	1% per month (12% APR cumulative) of the Assessment Due
Quarterly True-ups	45 days after end of Reporting Period	
Annual True-ups	45 days after end of Reporting Period	
Late Filing Penalty (LFP)		

[17] 18-084 Modification Order and Clarification Order.
[18] Order Authorizing KUSF Administrator to Assess Late Payment Fee, Docket No. 94-GIMT-478-GIT, Feb. 18, 1997. Available for viewing at: https://kcc-connect.kcc.ks.gov/s/order/a1Jcr000005QVljEAG/cvt012347
[19] 10-188 Order.

Original CRWs	15th of the month[20] following the 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 Exception for wireless and VoIP providers that are not generating intrastate retail revenue.
Filings with Additional Assessments Due:		
Revised CRWs	30 days after written notice from the KUSF Administrator that a revision is needed	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.
Quarterly True-ups	45 days after end of Reporting Period	
Annual True-ups	45 days after end of Reporting Period	
Delinquent Balance Penalty (DBP)		
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

3. What should I do if I believe my company was incorrectly assessed a penalty?

Contact Vantage Point via e-mail at kusf@vantagepnt.com with the following information to allow us to review your account and verify that the penalty was in accordance with KCC orders:

- Company name
- Company Code (begins with "KS00", followed by 4 numbers).
- Amount of Penalty
- Date of Penalty
- Reason why company believes the penalty is incorrect and documentation to support company's position.
- Name and contact information where VPS can send written correspondence or call the company regarding its review of the company's account.

4. How can my company seek a waiver of a penalty?

NOTE: Vantage Point and KCC Staff are not authorized to waive any properly assessed penalty.

- Ask Vantage Point to review your account (see #2) and confirm the penalty was applied appropriately.

- If Vantage Point verifies the penalty was appropriate, your company may file a pleading with the Commission asking for the penalty to be waived. The request should identify: the Company Name, time period for which the penalty applied, the specific penalty(ies) for which the waiver is sought (Late Payment, Late CRW; Delinquent Balance), and the reason the Company believes the penalty should be waived. The Company may wish to view prior pleadings. Prior dockets in which

[20] If the 15th of the month falls on a weekend or holiday, filings and payments are due the next business day.

the Commission has addressed requests to waive penalties include, but are not limited to, the following:

- Docket No. 07-TMCZ-1062-KSF and Docket No. 09-STLC-771-KSF.

- Any pleading should comply with Kansas Administrative Regulations, including:
  - K.A.R. 82-1-219 regarding the general rules relating to pleadings and other papers, and
  - K.A.R. 82-1-228(d) regarding the requirement for a corporation to enter an appearance in a docket, with the appearance entered by its attorney admitted to practice in the state of Kansas or that is associated with a local counsel that resides in the state of Kansas.