

## **SPECIAL NOTICE ABOUT THIS STATEMENT OF ACCOUNT**

### **Satellite Royalty Fee Rates**

The Copyright Royalty Board has published a cost-of-living adjustment to the applicable royalty rates. For details, see 89 FR 94614 (November 29, 2024).

### **Filing Fees**

Effective January 1, 2014, pursuant to the Satellite Television Extension and Localism Act of 2010 (STELA), which granted authority to the Copyright Office to establish fees for the filing of statements of account (SOAs) under the section 111, 119, and 122 statutory licenses, the Office now assesses filing fees for all SOAs for current, past, and future accounting periods. For details, see the *Federal Register*, November 29, 2013 (78 FR 71498 <http://www.copyright.gov/fedreg/2013/78fr71498.pdf>). Please be advised that the filing fee is deducted before the royalty payment is credited; thus the omission of the appropriate filing fee will result in an underpayment of royalty fees. Please remit the royalty fee and filing fee in **one EFT payment**. (SOA filing fee: \$725).

### **Electronic Payment of Royalty and Filing Fees Required**

Effective July 1, 2022, the Copyright Office moved to a single EFT payment method and strongly encourages the use of Pay.gov for current, past, and future royalty and filing fee payments. For detailed instructions, see Circular 74 at [www.copyright.gov/circs/circ74.pdf](http://www.copyright.gov/circs/circ74.pdf). Your remittance, which must include the royalty payment and appropriate filing fee, should be made payable to *Register of Copyrights*. Contact your bank to determine if your account will accept an Automated Clearing House (ACH) debit.

### **Remittance Advice Required**

Federal regulations [37 CFR 201.17(k)] require you to attach a remittance advice to your statement(s) of account. A copy of this remittance advice must be sent by email or fax to the Licensing Section. The Office uses this remittance information to ensure the funds received by EFT are correctly allocated to each statement of account. Access a remittance advice form at [www.copyright.gov/licensing/remittance-advice.pdf](http://www.copyright.gov/licensing/remittance-advice.pdf).

### **Photocopy Required**

A legible copy of the semiannual statement of account must be submitted together with the original statement of account to the Copyright Office. **Note:** If you are replying to Licensing Section correspondence or submitting revisions or amendments to your original SOA, only one original version of the revised SOA pages is required with your reply letter, together with a single copy of any Licensing Section correspondence. Please do not include extra photocopies of the SOA pages affected.

### **Fillable SOAs Available Online**

Access the fill-in statement of account form at [www.copyright.gov/forms/formSC.pdf](http://www.copyright.gov/forms/formSC.pdf).

### **Ceased Operations Procedures**

If your satellite system completely shut down operations during the accounting period, report the facts as they existed on the last day of operations and submit the SOA with the associated royalty and filing fee payments and a cover letter informing the Licensing Section of ceased operations. If your satellite system had no subscribers during the entire accounting period, do not submit the SOA or any fees. You do not need to notify us in this case.

### **Important: Review Filings**

Please review all elements of your filing(s) before submitting them. Filing properly minimizes the need for us to contact you with questions on the processing of your statement(s) of account and payments and reduces administrative and other costs.

### **Mailing Address**

Return the completed statement of account to

Library of Congress  
Copyright Office-LS  
101 Independence Avenue SE  
Washington, DC 20557-6400

If you have questions about the use of this form, contact the Licensing Section between 8:30 AM and 5:00 PM eastern time at

PHONE: (202) 707-8150

FAX: (202) 707-0905

EMAIL: [licensing@copyright.gov](mailto:licensing@copyright.gov)

WEB: [www.copyright.gov/licensing](http://www.copyright.gov/licensing)

THIS FORM IS EFFECTIVE FOR THE ACCOUNTING PERIOD BEGINNING JANUARY 1, 2025.  
 If you are filing for a prior accounting period, contact the Licensing Section for the correct form.



# OFFICIAL BUSINESS United States Copyright Office

**FILING DEADLINE:** The statement of account must be filed within 30 days after the last day of the accounting period.  
 The filing deadline is July 30 for the January–June accounting period and January 30 for the July–December accounting period.

## STATEMENT OF ACCOUNT for Secondary Transmissions by Satellite Carriers of Distant Television Signals

Instructions are at the end of  
 this form (pages i–iv).

FOR COPYRIGHT OFFICE USE ONLY	
DATE RECEIVED	AMOUNT
	\$
	REMITTANCE NUMBER

## FORM SC

Return to:  
 Library of Congress  
 Copyright Office-LS  
 101 Independence Avenue SE  
 Washington, DC 20557-6400

(For courier deliveries,  
 see page i of the instructions.)

### Space A

**ACCOUNTING PERIOD COVERED BY THIS STATEMENT:** (Check one box and fill in the year)

January 1–June 30, \_\_\_\_\_  July 1–December 31, \_\_\_\_\_

**ID #:** \_\_\_\_\_  
 (as assigned by the  
 Licensing Section)

### Space B

**LEGAL NAME OF SATELLITE CARRIER:** Your file is established under this name. Give the full name of the owner of the satellite carrier. If the owner is a subsidiary of another corporation, give the full corporate title of the subsidiary, not that of the parent corporation.

\_\_\_\_\_  
 LEGAL NAME OF OWNER OF SATELLITE CARRIER

\_\_\_\_\_  
 BUSINESS NAME OF OWNER, IF DIFFERENT

\_\_\_\_\_  
 MAILING ADDRESS

.....

.....

Privacy Act Notice: Section 119 of title 17 of the United States Code authorizes the Copyright Office to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Office's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the filing, a determination that would be made by a court of law.



Give the legal name as it appears in space B:

**Space D — Copyright Royalty and Filing Fees**

**GENERAL:** In this area, report the number of subscribers receiving each non-network and network station retransmitted outside the station’s local market. For the definition of a station’s “local market,” see page iii of the instructions.

The subscriber information must be reported for each month of the accounting period. The stations should be grouped together according to whether they are non-network or network stations as identified in space C. Then compute the royalty fee in part 3.

**NOTE:** In the case of multicasting of digital non-network and network stations, each digital stream that is retransmitted by a satellite carrier must be paid for at the prescribed rate, but no royalty payment is due for any program-related material contained on the stream within the meaning of *WGN v. United Video, Inc.*, 693 F.2d 622, 626 (7th Cir. 1982) and *Second Report and Order* and *First Order on Reconsideration* in CS Doc. No. 98-120, FCC 05-27 at ¶ 44 & n.158 (Feb. 23, 2005).

**NOTE:** Royalty payments should be made for stations retransmitted under Section 122(a)(4), including networks of noncommercial educational broadcast stations.

**SPACE D, PART 1 • Carriage for Private Home Viewing**

- **FIRST:** Under the headings non-network and network stations, enter those stations’ call signs and the number of subscribers receiving those stations on the last day of each month of the accounting period. Then, for each station, total the number of subscribers for all six months of the accounting period and enter that figure under the column labeled TOTAL.

**NOTE:** Do *not* include (a) subscribers receiving a non-network station retransmitted within the station’s local market, or (b) subscribers receiving a network station retransmitted within that station’s local market. See pages ii–iii of the instructions for a definition of these terms.

- **NEXT:** Compute the grand total number of subscribers receiving secondary transmissions of a primary or multicast stream for non-network and network stations.

NON-NETWORK STATIONS (PRIVATE HOME VIEWING)							
Call signs	SUBSCRIBERS FOR EACH MONTH OF THE ACCOUNTING PERIOD						Total
	Month 1 (Jan/July)	Month 2 (Feb/Aug)	Month 3 (Mar/Sept)	Month 4 (Apr/Oct)	Month 5 (May/Nov)	Month 6 (June/Dec)	
Grand total non-network station subscribers (private home viewing):							

Give the legal name as it appears in space B:

**NETWORK STATIONS (PRIVATE HOME VIEWING)**

Call signs	SUBSCRIBERS FOR EACH MONTH OF THE ACCOUNTING PERIOD						Total
	Month 1 (Jan/July)	Month 2 (Feb/Aug)	Month 3 (Mar/Sept)	Month 4 (Apr/Oct)	Month 5 (May/Nov)	Month 6 (June/Dec)	
Grand total network stations subscribers (private home viewing):							

**SPACE D, PART 2 • Carriage for Viewing in a Commercial Establishment**

**NOTE:** A commercial establishment is defined as an establishment used for commercial purposes, such as a bar, restaurant, private office, fitness club, oil rig, retail store, bank or other financial institution, supermarket, automobile or boat dealership, or any other establishment with a common business area. It does not include a multiunit permanent or temporary dwelling where private home viewing occurs, such as a hotel, dormitory, hospital, apartment, condominium, or prison.

- **FIRST:** Under the heading non-network stations, enter those stations' call signs and the number of subscribers receiving those stations on the last day of *each month* of the accounting period. Then, for each station, total the number of subscribers for all six months of the accounting period and enter that figure under the column labeled **TOTAL**.

**NOTE:** Do not include subscribers receiving a non-network station retransmitted within that station's local market. See page iii of the instructions for the definition.

- **NEXT:** Compute the grand total number of subscribers receiving non-network stations.

**NON-NETWORK STATIONS (COMMERCIAL ESTABLISHMENTS)**

Call signs	SUBSCRIBERS FOR EACH MONTH OF THE ACCOUNTING PERIOD						Total
	Month 1 (Jan/July)	Month 2 (Feb/Aug)	Month 3 (Mar/Sept)	Month 4 (Apr/Oct)	Month 5 (May/Nov)	Month 6 (June/Dec)	
Grand total non-network station subscribers (commercial establishments):							

Give the legal name as it appears in space B:

**SPACE D, PART 3 · Computation of the Royalty and Filing Fees**

The Copyright Royalty Board has published a cost-of-living adjustment to the applicable royalty rates. For details, see *89 FR 94614* (November 29, 2024).

- 1. Enter the grand total non-network stations for private home viewing subscribers here and multiply by \$0.36 \_\_\_\_\_ × .36 = \$ \_\_\_\_\_
- 2. Enter the grand total network stations for private home viewing subscribers here and multiply by \$0.36 \_\_\_\_\_ × .36 = \$ \_\_\_\_\_
- 3. Enter the grand total non-network stations for commercial establishments subscribers here and multiply by \$0.74 \_\_\_\_\_ × .74 = \$ \_\_\_\_\_
- 4. Interest Charge. Enter the amount from line 4, space E, (page 5) \$ \_\_\_\_\_
- 5. **Filing Fee** **\$ 725.00**
- 6. Add lines 1–5. **Total royalty and filing fees payable for accounting period** ..... \$

Remit this amount in the form of an electronic payment payable to *Register of Copyrights*.

**NOTE:** *Royalty and filing fees must be paid by an electronic payment. See page i of the instructions for more information.*

**Space E — Worksheet for Computing Interest**

You must complete this worksheet for royalty fee payments submitted as a result of a late payment or underpayment. For an explanation of interest assessment, see page iv of the instructions.

- 1. Enter the amount of late payment or underpayment. .... \$ \_\_\_\_\_
- 2. Multiply line 1 by the interest rate\* \_\_\_\_\_ × \_\_\_\_\_ %  
and enter the sum here ..... \_\_\_\_\_
- 3. Multiply line 2 by the number of days late ..... \_\_\_\_\_ × \_\_\_\_\_ days
- 4. Multiply line 3 by .00274\*\* ..... \_\_\_\_\_ × .00274  
Enter the amount here (unless \$5.00 or less) and on line 4, space D, part 3, (page 5) ..... \$ \_\_\_\_\_  
(interest charge)

\* To view the interest rate chart click on [www.copyright.gov/licensing/interest-rate.pdf](http://www.copyright.gov/licensing/interest-rate.pdf). For further assistance, contact the Licensing Section at (202) 707-8150 or [licensing@copyright.gov](mailto:licensing@copyright.gov).

\*\* This is the decimal equivalent of 1/365, which is the interest assessment for one day late.

**NOTE:** If you are filing this worksheet covering a statement of account already submitted to the Copyright Office, list below the owner, address, ID Number, and accounting period as given in the original filing.

OWNER \_\_\_\_\_

ADDRESS \_\_\_\_\_

ID NUMBER \_\_\_\_\_

ACCOUNTING PERIOD \_\_\_\_\_

Give the legal name as it appears in space B:

## Space F — Contact Information

Identify an individual we can contact about this statement of account:

NAME \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

\_\_\_\_\_

TELEPHONE NUMBER (INCLUDE AREA CODE) \_\_\_\_\_

EMAIL (OPTIONAL) \_\_\_\_\_

FAX (OPTIONAL) \_\_\_\_\_

## Space G — Signature

The statement of account must be signed in accordance with Copyright Office regulations.

*I, the undersigned Owner or Agent of the Satellite Carrier, or Officer or Partner, if the Satellite Carrier is a corporation or partnership, have examined this statement of account and hereby declare under penalty of law that all statements of fact contained herein are true, complete, and correct to the best of my knowledge, information, and belief, and are made in good faith.*

SIGNATURE \_\_\_\_\_

TYPED/PRINTED NAME \_\_\_\_\_

TITLE/CAPACITY \_\_\_\_\_

DATE \_\_\_\_\_

Privacy Act Notice: Section 119 of title 17 of the *United States Code* authorizes the Copyright Office to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address, and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Office's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the filing, a determination that would be made by a court of law.

## Instructions

### Satellite Carriers and the Copyright Law

Satellite carriers are subject to copyright liability for their use of copyrighted material when they make “secondary transmissions” (retransmissions of television broadcasts) to the public for private home viewing or for viewing in a commercial establishment and they make a direct or indirect charge for that service. Satellite carrier retransmissions of the copyrighted programming embodied in the signals of nonnetwork or network stations are eligible under an optional system of statutory licensing that is established in Section 119 of the Copyright Act. A satellite carrier that chooses to obtain a statutory license to retransmit the signals of non-network or network stations for private home viewings or for viewing in a commercial establishment must deposit a statement of account and a royalty fee with the Licensing Section of the Copyright Office twice a year.

### How to File the Statement of Account, Royalty and Filing Fees

**First** Study the information on these pages and the instructions in the statement of account form.

**Second** Fill out the statement of account form, giving all of the required information about your satellite carrier and about the television stations carried. Print the information in dark ink. If you need more space, indicate that a continuation sheet is attached and use a blank page for that purpose.

**Third** Certify the statement of account by signing at space G.

**Fourth** Make an electronic payment (see note below) payable to *Register of Copyrights* in the amount you have calculated in part 3 of space D to cover the copyright royalty and filing fees. *All fees must be paid by an electronic deposit. See the Federal Register, August 10, 2006, 71 FR 45739.*

**Fifth** Send the completed statement of account, together with one legible copy of the statement of account, and all continuation sheets to *Library of Congress, Copyright Office-LS, 101 Independence Avenue SE, Washington, DC 20557-6400*. Couriers may deliver to the Licensing Section in room 401 of the James Madison Memorial Building of the Library of Congress, 101 Independence Ave. SE, Washington, DC.

**Sixth** The Copyright Office will retain your statement of account and make it a part of its public records. You should therefore keep a copy of the entire statement as filed in case you need it for further reference.

**NOTE:** For detailed instructions concerning electronic payments, contact the Licensing Section for Circular 74, *How to Make Statutory License Royalty EFT Payments*, which is also available at [www.copyright.gov/circs/circ74](http://www.copyright.gov/circs/circ74).

The related statement of account must be filed by the appropriate deadline. Statements of account and electronic funds transfers received after the filing deadline are subject to interest assessment.

### How the Statutory License Works

In general, having a statutory license means that a satellite carrier can retransmit the signals of non-network and, in some instances, network stations without violating the copyright law as long as the carrier complies with certain statutory requirements.

- The satellite carrier can, without negotiated licenses or advance permission from copyright owners, retransmit the signals of any non-network station to members of the public and retransmit the signals of any network station to persons who reside in unserved households so long as the retransmission is intended for private home viewing (except that non-network stations may also be retransmitted for viewing in commercial establishments) and the carrier makes a direct or indirect charge to each subscriber receiving the signals (or to a distributor, in the case of a non-network station).
- The satellite carrier must file semiannual statements of account with the Copyright Office and must also deposit at the same time semiannual royalty payments. The related statement of account must be filed by the appropriate deadline accompanied by a cover letter. The amount of the royalty depends on the number of subscribers to each distant broadcast signal retransmitted by the carrier each month. The royalty must be paid by electronic payment payable to *Register of Copyrights*.
- Any satellite carrier that retransmits the signals of a network station to unserved households must, not later than 90 days after commencing such retransmission, submit to the network that owns or is affiliated with that station a list identifying (by name and address, including street or rural route number, city, state, and 9-digit zip code) all subscribers to that service. Then, not later than the 15th of each month, the satellite carrier must submit to the network a list, aggregated by designated market area, so identifying any persons who have been added or dropped as subscribers since the last list was submitted. The carrier should contact the Licensing Section of the Copyright Office to determine the name and address of the network contact person to whom the subscriber lists should be submitted.
- The networks should submit to the Licensing Section of the Copyright Office the name and address of a contact person to whom subscriber lists should be submitted by satellite carriers that retransmit a signal of a station owned or affiliated with that network.



## Why Having a Statutory License Is Important

Most television broadcasts contain copyrighted programming. Without a statutory license, a satellite carrier that scrambles the signal of a broadcast station and retransmits the signal to subscribers for a fee either has to negotiate licenses for all copyrighted programming it retransmits or risk substantial civil (or, in some cases, criminal) liability for multiple acts of copyright infringement.

## Who Can Use the Section 119 Statutory License

Under the statute, the retransmission of a non-network station is subject to statutory licensing only if it is made by a satellite carrier to the public for private home viewing or for viewing in a commercial establishment and the carrier makes a direct or indirect charge to the subscriber or to a distributor of the non-network station.

The retransmission of a network station is subject to statutory licensing under the same circumstances with the additional requirement that the carrier must retransmit the network station only to unserved households and the carrier must provide local-into-local service to all DMAs (designated market areas).

If a satellite carrier has contracted with a distributor to market the carrier's retransmission service to the viewing public or otherwise act as an agent of the carrier, it is still the responsibility of the satellite carrier (and not the distributor) to obtain a statutory license for the retransmission service. If a cable system engages in distributorship activities on behalf of a satellite carrier, the cable system or distributor should segregate the subscription fees collected on behalf of the satellite carrier from those collected from cable subscribers pursuant to the section 111 cable statutory license. The cable system should only report in its section 111 statements of account the number of cable subscribers served and the amount of gross receipts collected pursuant to section 111 and should pay only royalties pursuant to the requirements of section 111.

## Definitions

- A *satellite carrier* is defined as “an entity that uses the facilities of a satellite or satellite service licensed by the Federal Communications Commission and operates in the Fixed Satellite Service under part 25 of title 47 of the *Code of Federal Regulations* or the Direct Broadcast Satellite Service under part 100 of title 47 of the *Code of Federal Regulations*, to establish and operate a channel of communications for point-to-multipoint distribution of television station signals, and that owns or leases a capacity or service on a satellite in order to provide such point-to-multipoint distribution, except to the extent that such entity provides such distribution pursuant to tariff under the Communications Act of 1934, other than for private home viewing pursuant to this Section [119].”
- A *non-network station* is defined as “a television station, other than a network station, licensed by the Federal Communications Commission that is secondarily transmitted by a satellite carrier.”
- *Private home viewing* is defined as “the viewing, for private use in a household by means of satellite reception equipment which is operated by an individual in that household and which serves only such household, of a secondary transmission delivered by a satellite carrier of a primary transmission of a television station licensed by the Federal Communications Commission.”
- A *commercial establishment* means an “establishment used for commercial purposes, such as a bar, restaurant, private office, fitness club, oil rig, retail store, bank or other financial institution, supermarket, automobile or boat dealership, or any other establishment with a common business area;” and “does not include a multiunit permanent or temporary dwelling where private home viewing occurs, such as a hotel, dormitory, hospital, apartment, condominium, or prison.”
- A *subscriber* is defined as “a person or entity that receives a secondary transmission service from a satellite carrier and pays a fee for the service, directly or indirectly, to the satellite carrier or to a distributor.”
- *Subscribe* means to “elect to become a subscriber.”
- *Per subscriber per month* means “each subscriber subscribing to the station in question, or to a package including such station, on the last day of a given month.”
- A *network station* is defined as “(a) a television station licensed by the Federal Communications Commission, including any translator station or terrestrial satellite station that rebroadcasts all or substantially all of the programming broadcast by a network station, that is owned or operated by, or affiliated with, one or more of the television networks in the United States which offer an interconnected program service on a regular basis for 15 or more hours per week to at least 25 of its affiliated television licensees in 10 or more States; or (b) a noncommercial educational broadcast station (as defined in section 397 of the Communications Act of 1934).”
- A *distributor* is defined as “an entity which contracts to distribute secondary transmissions from a satellite carrier and, either as a single channel or in a package with other programming, provides the secondary transmission either directly to individual subscribers or indirectly through other program distribution entities in accordance with the provisions of this Section [119].”
- The term *unserved household*, means a household that
  - (A) is a recreational vehicle as defined in regulations of the Secretary of Housing and Urban Development under section 3282.8 of title 24, *Code of Federal Regulations*; or a commercial motor truck under regulations of the Secretary of Transportation under section 383.5 of title 49, *Code of Federal Regulations*; or
  - (B) is a subscriber located in a short market.

- The term *short market* means a local market in which programming of one or more of the four most widely viewed television networks nationwide is not offered on either the primary stream or multicast stream transmitted by any network station in that market or is temporarily or permanently unavailable as a result of an act of God or other force majeure event beyond the control of the carrier.
- The term *local market*, in the case of both commercial and noncommercial television broadcast stations, is defined as “the designated market area in which a station is located, and (i) in the case of a commercial television broadcast station, all commercial television broadcast stations licensed to a community within the same designated market area are within the same local market; and (ii) in the case of a noncommercial educational television broadcast station, the market includes any station that is licensed to a community within the same designated market area as the noncommercial educational television broadcast station.”

In addition, a station’s local market “includes the county in which the station’s community of license is located.”

Regarding certain areas outside of any designated market area, “any census area, borough, or other area in the state of Alaska that is outside of a designated market area, as determined by Nielsen Media Research, shall be deemed to be part of one of the local markets in the state of Alaska. A satellite carrier may determine which local market in the state of Alaska will be deemed to be the relevant local market in connection with each subscriber in such census area, borough, or other area.”

- The term *designated market area* means a “designated market area, as determined by Nielsen Media Research and published in the 1999-2000 *Nielsen Station Index Directory* and *Nielsen Station Index United States Television Household Estimates* or any successor publication.”
- An entity provides *local-into-local service to all DMAs* if the entity provides local service in all designated market areas (as such term is defined in section 122(j)(2)(C)) pursuant to the license under section 122, except for designated market areas where the entity is temporarily or permanently unable to provide local service as a result of an act of God or other force majeure event beyond the control of the entity.
- The term *primary stream* means “the single digital stream of programming as to which a television broadcast station has the right to mandatory carriage with a satellite carrier under the rules of the Federal Communications Commission in effect on July 1, 2009; or if there is no [such] stream then either (i) the single digital stream of programming associated with the network last transmitted by the station as an analog signal or (ii) if there is no stream described in clause (i) then the single digital stream of programming affiliated with the network that, as of July 1, 2009, had been offered by the television broadcast station for the longest period of time.”

- The term *multicast stream* means “a digital stream containing programming and program related material affiliated with a television network, other than the primary stream.”

**NOTE:** All Section 119 provisions and subsections are available at [www.copyright.gov/licensing/sec\\_119.html](http://www.copyright.gov/licensing/sec_119.html).

### What a Statutory License Does Not Permit You to Do

The statutory authority given to satellite carriers to retransmit television broadcasts under a statutory license is limited in several ways:

- Satellite carriers are not permitted to alter the content of retransmitted programs; to change, delete, or substitute commercials or station announcements in or adjacent to programs being carried; or to combine the programs with programming from any other broadcast signal.
- Satellite carriers are not permitted to retransmit signals to subscribers that are not located in the United States (the United States includes its territories, trust possessions, and possessions).

### Accounting Periods

The statute establishes two six-month accounting periods for purposes of computing the royalty fee and reporting the information called for in the statement of account. The first semiannual period runs from January through June of each calendar year, and the second runs from July through December. You must use these accounting periods whether or not they coincide with the beginning or ending of your satellite carrier’s fiscal year.

**NOTE:** If there were different owners during the accounting period, only the owner on the last day of the accounting period should submit a *single* statement of account and royalty and filing fees payment covering the entire accounting period.

### Filing Dates

Satellite carriers are given 30 days after the close of each accounting period in which to file their statements of account, royalty and filing fees:

- For the January–June accounting period:  
File between July 1 and July 30, inclusive.
- For the July–December accounting period:  
File between January 1 and January 30, inclusive.

Statements of account, royalty and filing fees received before the end of the accounting period will not be accepted. Statements and fees received after the July 30 or January 30 deadlines will be accepted for whatever legal effect they may have, if any. The Copyright Office takes no position as to what this effect will be, and a satellite carrier that files late runs a substantial risk of copyright infringement.

**NOTE:** If July 30 or January 30 falls on a weekend or federal holiday, statements of account, royalty and filing fees may be filed on the next succeeding business day.

### **Interest Charges for Underpayments and Late Payments**

Underpayments or late payments received after the filing deadline shall be subject to an interest assessment. Satellite carriers must calculate their own interest charge. (A worksheet is provided at space E, page 5.) The interest rate set for a specific accounting period is the U.S. Treasury Current Value of Funds Rate in effect on the first business day after the close of the filing deadline for that accounting period. Satellite carriers can obtain the interest rate for the applicable accounting period(s) at [www.copyright.gov/licensing/interest-rate.pdf](http://www.copyright.gov/licensing/interest-rate.pdf) or by contacting the Licensing Section at (202) 707-8150 or [licensing@copyright.gov](mailto:licensing@copyright.gov).

For underpayments and late payments, the interest shall begin to accrue on the first day after the close of the filing date for that accounting period. The accrual period ends on the date that the remittance is received in the Copyright Office.

**NOTE:** The Office shall not require, nor notify a satellite carrier of, an interest charge of \$5.00 or less.

### **Refunds**

In general, satellite carriers are given 30 days after the close of the filing period in which to request refunds.

- For the January–June accounting period:  
File the refund request by August 29.
- For the July–December accounting period:  
File the refund request by March 1.

For additional information regarding refund requests, see section 201.11(h)(3)(i) of title 37 of the *Code of Federal Regulations* available at [www.copyright.gov/title37/201/index.html](http://www.copyright.gov/title37/201/index.html) or contact the Licensing Section.