This form is effective beginning with the January 1 to June 30, 2017 accounting period (2017/1)

If you are filing for a prior accounting period, contact the Licensing Division for the correct form.

# SA1-2E Short Form

# STATEMENT OF ACCOUNT

for Secondary Transmissions by Cable Systems (Short Form)

General instructions are located in the first tab of this workbook

FOR COPYRIGHT OFFICE USE ONLY							
DATE RECEIVED	AMOUNT						
3/1/2021	\$						
	ALLOCATION NUMBER						

Return completed workbook by email to:

## coplicsoa@loc.gov

For additional information, contact the U.S. Copyright Office Licensing Division at: Tel: (202) 707-8150

F	
Α	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))
	2020/2 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31
	Barcode Data Filing Period (optional - see instructions)
Accounting Period	
В	Instructions:  Give the full legal name of the owner of the cable system. If the owner is a subsidiary of another corporation, give the full corporate title of the subsidiary, not that of the parent corporation.
Owner	List any other name or names under which the owner conducts the business of the cable system.
	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 fee payment covering the entire accounting period.
	Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Division.
	LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM
	MCC Iowa, LLC (Decorah, IA)
	BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)
	MAILING ADDRESS OF OWNER OF CABLE SYSTEM
	ONE MEDIACOM WAY
	(Number, street, rural route, apartment, or suite number)  MEDIACOM PARK, NY 10918
	(City, town, state, zip)
С	INSTRUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these names already appear in space B. In line 2, give the mailing address of the system, if different from the address given in space B.
System	IDENTIFICATION OF CABLE SYSTEM:
	1
	MAILING ADDRESS OF CABLE SYSTEM:
	2 (Number, street, rural route, apartment, or suite number)
	— (ramber, suces, rura route, apartment, or suite number)
	(City, town, state, zip code)

Privacy Act Notice: Section 111 of title 17 of the United States Code authorizes the Copyright Offce 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 Offce'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 suffciency of the fling, a determination that would be made by a court of law.

ccounting Period		FORM SA1-2E. PAGE							
Naw	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID							
Name	MCC Iowa, LLC (Decorah, IA)	442							
	Instructions: List each separate community served by the cable system. A								
D	"a separate and distinct community or municipal entity (including unincorpdiscrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community as the "first community." Please use it as the first community on all future	porated communities within unincorporated areas and including single, that you list will serve as a form of system identification hereafter know filings.							
Area	Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the								
Served	identified city.								
	CITY OR TOWN	STATE							
First	Decorah	IA							
Community									
d Rows as Necessary									

Accounting Period: 2020/2

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 4428

MCC Iowa, LLC (Decorah, IA)

# E

## Secondary Transmission Service: Subscribers and Rates

#### SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES

In General: The information in space E should cover all categories of secondary transmission service of the cable system, that is, the retransmission of television and radio broadcasts by your system to subscribers. Give information about other services (including pay cable) in space F, not here. All the facts you state must be those existing on the last day of the accounting period (June 30 or December 31, as the case may be).

**Number of Subscribers:** Both blocks in space E call for the number of subscribers to the cable system, broken down by categories of secondary transmission service. In general, you can compute the number of subscribers in each category by counting the number of billings in that category (the number of persons or organizations charged separately for the particular service at the rate indicated—not the number of sets receiving service).

**Rate:** Give the standard rate charged for each category of service. Include both the amount of the charge and the unit in which it is generally billed. (Example: "\$20/mth"). Summarize any standard rate variations within a particular rate category, but do not include discounts allowed for advance payment.

**Block 1:** In the left-hand block in space E, the form lists the categories of secondary transmission service that cable systems most commonly provide to their subscribers. Give the number of subscribers and rate for each listed category that applies to your system. **Note:** Where an individual or organization is receiving service that falls under different categories, that person or entity should be counted as a subscriber in each applicable category. Example: a residential subscriber who pays extra for cable service to additional sets would be included in the count under "Service to the first set" and would be counted once again under "Service to additional set(s)."

**Block 2:** If your cable system has rate categories for secondary transmission service that are different from those printed in block 1 (for example, tiers of services that include one or more secondary transmissions), list them, together with the number of subscribers and rates, in the right-hand block. A two- or three-word description of the service is sufficient.

BL	OCK 1		BLOC	K 2	2		
	NO. OF			NO. OF			
CATEGORY OF SERVICE	SUBSCRIBERS	RATE	CATEGORY OF SERVICE	SUBSCRIBERS	RATE		
Residential:							
<ul> <li>Service to first set</li> </ul>	1,428	40.49-61.54					
<ul> <li>Service to additional set(s)</li> </ul>							
• FM radio (if separate rate)							
Motel, hotel							
Commercial	0	40.49-61.54					
Converter							
Residential							
Non-residential							
		<b>†</b>			<b>[</b>		

# F

#### Services Other Than Secondary Transmissions: Rates

# SERVICES OTHER THAN SECONDARY TRANSMISSIONS: RATES

In General: Space F calls for rate (not subscriber) information with respect to all your cable system's services that were not covered in space E, that is, those services that are not offered in combination with any secondary transmission service for a single fee. There are two exceptions: you do not need to give rate information concerning (1) services furnished at cost or (2) services or facilities furnished to nonsubscribers. Rate information should include both the amount of the charge and the unit in which it is usually billed. If any rates are charged on a variable per-program basis, enter only the letters "PP" in the rate column.

Block 1: Give the standard rate charged by the cable system for each of the applicable services listed.

**Block 2:** List any services that your cable system furnished or offered during the accounting period that were not listed in block 1 and for which a separate charge was made or established. List these other services in the form of a brief (two- or three-word) description and include the rate for each.

	BLO	CK 1		BLOCK 2	
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE
Continuing Services:		Installation: Non-residential			
Pay cable	PP	Motel, hotel		Family Cable	84.99
<ul> <li>Pay cable—add'l channel</li> </ul>	PP	Commercial			
Fire protection		• Pay cable			
Burglar protection		<ul> <li>Pay cable-add'l channel</li> </ul>			
Installation: Residential		Fire protection			
• First set	99.99	Burglar protection			
Additional set(s)	15.00-49.00	Other services:			
• FM radio (if separate rate)		Reconnect	49.00		
Converter	10.50	Disconnect			
		Outlet relocation	15.00-49.00		
		Move to new address			

Accounting Period: 2020/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 4428

MCC Iowa, LLC (Decorah, IA)

PRIMARY TRANSMITTERS: TELEVISION

# G

## Primary Transmitters: Television

In General: In space G, identify every television station (including translator stations and low power television stations) carried by your cable system during the accounting period, except (1) stations carried only on a part-time basis under FCC rules and regulations in effect on June 24, 1981, permitting the carriage of certain network programs [sections 76.59(d)(2) and (4), 76.61(e)(2) and (4), or 76.63 (referring to 76.61(e)(2) and (4))]; and (2) certain stations carried on a substitute program basis, as explained in the next paragraph.

**Substitute Basis Stations:** With respect to any distant stations carried by your cable system on a substitute program basis under specific FCC rules, regulations, or authorizations:

- Do *not* list the station here in space G—but do list it in space I (the Special Statement and Program Log)—if the station was carried *only* on a substitute basis.
- List the station here, and also in space I, if the station was carried both on a substitute basis and also on some other basis. For further information concerning substitute basis stations, see page (v) of the general instructions.

**Column 1:** List each station's call sign. *Do not* report origination program services such as HBO, ESPN, etc. Identify each multicast stream associated with a station according to its over-the-air designation. For example, report multistream "WETA-2" as the same on the form.

**Column 2:** Give the channel number the FCC assigned to the television station for broadcasting over the air in its community of license. For example, WRC is channel 4 in Washington, D.C.

**Column 3:** Indicate in each case whether the station is a network station, an independent station, or a noncommercial educational station, by entering the letter "N" (for network), "N-M" (for network multicast), "I" (for independent), "I-M" (for independent multicast), "E" (for noncommercial educational), or "E-M" (for noncommercial educational multicast). For the meaning of these terms, see page (iv) of the general instructions in the paper SA1-2 form.

**Column 4:** Give the location of each station. For U.S. stations, list the community to which the station is licensed by the FCC. For Mexican or Canadian stations, if any, give the name of the community with which the station is identified.

Add Rows as Necessary

1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
KCRG/KCRG(HD) ABC	9	N	Cedar Rapids, IA
KCRG/KCRG (HD)-DT2 MyNET	9.2	I-M	Cedar Rapids, IA
KCRG-DT3 Antenna TV	9.3	I-M	Cedar Rapids, IA
KCRG-DT4 H&I	9.4	I-M	Cedar Rapids, IA
KCRG-DT5 Start TV	9.5	I-M	Cedar Rapids, IA
KCRG-DT6 Circle	9.6	I-M	Cedar Rapids, IA
KFXA/KFXA(HD) FOX	28	1	Cedar Rapids, IA
KFXA-DT2 Charge!	28.2	I-M	Cedar Rapids, IA
KFXA-DT3 TBD	28.3	I-M	Cedar Rapids, IA
KFXA-DT4 Stadium	28.4	I-M	Cedar Rapids, IA
KFXB CTN	43	<u>l</u>	Dubuque, IA
KGAN/KGAN(HD) CBS	2	N	Cedar Rapids, IA
KGAN-DT2 getTV	2.2	I-M	Cedar Rapids, IA
KGAN-DT3 COMET	2.3	I-M	Cedar Rapids, IA
KGAN-DT4 DABL	2.4	I-M	Cedar Rapids, IA
KPXR/KPRX(HD) ION	48	1	Cedar Rapids, IA
KWKB/KWKB(HD) Escape	20	1	lowa City, IA
KWKB-DT2 Laff	20.2	I-M	lowa City, IA
KWKB-DT3 Grit	20.3	I-M	lowa City, IA
KWKB-DT4 Bounce TV	20.4	I-M	lowa City, IA
KWKB-DT5 Light TV	20.5	I-M	lowa City, IA
KWKB-DT6 Quest	20.6	I-M	lowa City, IA
KWWL/KWWL(HD)NBC	7	N	Waterloo, IA
KWWL-DT2/KWWL-DT2(HD) CW	7.2	I-M	Waterloo, IA

Accounting Period: 2020/2 FORM SA1-2E. PAGE 3.

LEGAL NAME OF OWNER OF CABLE SYSTEM: SYSTEM ID#

Name

4428

MCC Iowa, LLC (Decorah, IA)
PRIMARY TRANSMITTERS: TELEVISION

G

## Primary Transmitters: Television

**In General:** In space G, identify every television station (including translator stations and low power television stations) carried by your cable system during the accounting period, *except* (1) stations carried only on a part-time basis under

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**Substitute Basis Stations:** With respect to any distant stations carried by your cable system on a substitute program basis under specific FCC rules, regulations, or authorizations:

- Do not list the station here in space G—but do list it in space I (the Special Statement and Program Log)—if the station was carried only on a substitute basis.
- List the station here, and also in space I, if the station was carried both on a substitute basis and also on some other basis. For further information concerning substitute basis stations, see page (v) of the general instructions.

**Column 1:** List each station's call sign. *Do not* report origination program services such as HBO, ESPN, etc. Identify each multicast stream associated with a station according to its over-the-air designation. For example, report multistream "WETA-2" as the same on the form.

**Column 2:** Give the channel number the FCC assigned to the television station for broadcasting over the air in its community of license. For example, WRC is channel 4 in Washington, D.C.

**Column 3:** Indicate in each case whether the station is a network station, an independent station, or a noncommercial educational station, by entering the letter "N" (for network), "N-M" (for network multicast), "I" (for independent), "I-M" (for independent multicast), "E" (for noncommercial educational), or "E-M" (for noncommercial educational multicast). For the meaning of these terms, see page (iv) of the general instructions in the paper SA1-2 form.

**Column 4:** Give the location of each station. For U.S. stations, list the community to which the station is licensed by the FCC. For Mexican or Canadian stations, if any, give the name of the community with which the station is identified.

1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
KWWL-DT3 MeTV	7.3	I-W	Waterloo, IA
KWWL-DT5 Justice Network	7.5	I-M	Waterloo, IA
KYIN/KYIN(HD) IPTV PBS	18	E	Mason City, IA
KYIN-DT2 IPTV KIDS (HD)	18.2	E-M	Mason City, IA
KYIN-DT3 IPTV PBS World	18.3	E-M	Mason City, IA
KYIN-DT4 IPTV PBS Create	18.4	E-M	Mason City, IA
WHLA PBS La Crosse	31	E	LaCrosse, WI

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

MCC Iowa, LLC (Decorah, IA)

4428

#### PRIMARY TRANSMITTERS: RADIO

In General: List every radio station carried on a separate and discrete basis and list those FM stations carried on an all-band basis whose signals were generally receivable by your cable system during the accounting period.

Н

Special Instructions Concerning All-Band FM Carriage: Under Copyright Office regulations, an FM signal is generally receivable if (1) it is carried by the system whenever it is received at the system's headend, and (2) it can be expected, on the basis of monitoring, to be received at the headend, with the system's FM antenna, during certain stated intervals. For detailed information about the Copyright Office regulations on this point, see page (v) of the general instructions in the. paper SA1-2 form.

Primary Transmitters: Radio

- Column 1: Identify the call sign of each station carried.
- Column 2: State whether the station is AM or FM.
- **Column 3:** If the radio station's signal was electronically processed by the cable system as a separate and discrete signal, indicate this by placing a check mark in the "S/D" column.

**Column 4:** Give the station's location (the community to which the station is licensed by the FCC or, in the case of Mexican or Canadian stations, if any, the community with which the station is identified).

CALL SIGN	AM or FM	S/D	LOCATION OF STATION	CALL SIGN	AM or FM	S/D	LOCATION OF STATION
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		l					
	<b>†</b>	<del> </del>					

Accounting Perio	nd: 2020/2					FOI	RM SA1-2E. PAGE 5.
Name	LEGAL NAME OF OWNER OF MCC Iowa, LLC (Deco		STEM:			101	SYSTEM ID# 4428
Substitute Carriage: Special Statement and Program Log	period, was broadcast by a under certain FCC rules, re Do not use general catego "NBA Basketball: 76ers vs. Column 2: If the prograi Column 3: Give the call Column 4: Give the bro the case of Mexican or Cal Column 5: Give the mofirst. Example: for May 7 gi Column 6: State the tim to the nearest five minutes stated as "6:00–6:30 p.m." Column 7: Enter the let to delete under FCC rules was substituted for program	tify every no accounting pring that multiple pring that multiple principle. Took Errod, did you tition?  E PROGRA titute prograce, please of every not a distant state gulations, ories like "more bulls." m was broasign of the adcast stating that and day you "5/7." es when the Example:  ter "R" if the land regulate mming that	eriod, under specific program care under the system of this paragraph of the system of	ision program, broadcast by precific present and former Fin this log, see page (v) of the program of the progra	y a distant stare CC rules, reg the general instant is "Yes," you res wherever per e program") the form the program. The station is lide to the program. Using the program. Using the call instruct am titles, for e station is lide program. Using the program. Using the program in the program i	ulations, or authorizations in the paper structions in the paper struction property of the paper of the pap	ons. For a further SA1-2 form.  orgram  NO orgram  ng is nting r station nation. r' or  r, in month urately e guired
	effect on October 19, 1976	UBSTITUT	E PROGRAM		CARRI	N SUBSTITUTE AGE OCCURRED	7. REASON FOR DELETION
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH AND DAY	6. TIMES FROM — TO  — — — — — — — — — — — — — — — — — —	

Accounting Period:	2020/2			FORM S	SA1-2E. PAGE 6.				
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:  MCC Iowa, LLC (Decorah, IA)				3YSTEM ID# 4428				
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and all amounts (gross receipts) paid to your cable system by subscribers for the sys (as identified in space E) during the accounting period. For a further explanation page (vii) of the general instructions located in the paper SA1-2 form.  Gross receipts from subscribers for secondary transmission service(s) during the accounting period.  IMPORTANT: You must complete a statement in space P concerning gross receipts.	stem's sec	condary transmi compute this a	ssion service imount, see					
Copyright Royalty Fee	COPYRIGHT ROYALTY FEE Instructions: To compute the royalty fee you owe:  Complete block 1, block 2, or block 3.  Use block 1 if the amount of gross receipts in space K is \$137,100 or less  Use block 2 if the amount of gross receipts in space K is more than \$137,100 buth Use block 3 if the amount of gross receipts in space K is more than \$263,800 buth Use block 3 if the amount of gross receipts in space K is more than \$263,800 buth Use page (vi) of the general instructions located in the paper SA1-2 form for more information.	ut less tha	n \$527,600	263,800					
	BLOCK 1: GROSS RECEIPTS OF \$137,	100 OR L	.ESS						
	Instructions: As a cable system with gross receipts of \$137,100 or less, the royalty fee that you must pay for this six-mon accounting period is \$52.00								
	Line 1. Royalty fee for accounting period								
	Line 2. Interest charge. Enter the amount from line 4, space Q, page 8				0.00				
	Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add line	es 1 and 2							
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS	S (but mo	re than \$137,1	00)					
	Base amount under statutory formula	\$	263,800.00						
	2. Enter amount of gross receipts from space K		<u> </u>						
	3. Subtract line 2 from line 1								
	<del>-</del>								
	4. Enter the amount of gross receipts from space K								
	5. Enter the amount from line 3								
	6. Subtract line 5 from line 4								
	7. Multiply line 6 by .005 (enter figure here)								
	8. Interest charge. Enter the amount from line 4, space Q, page 8				0.00				
	9. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 7 a	and 8							
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,6	800 (but I	ess than \$527,	600)					
	Enter the amount of gross receipts from space K	\$	371,129.61						
	2. Base amount under statutory formula	\$	263,800.00						
	3. Subtract line 2 from line 1	\$	107,329.61						
	4. Multiply line 3 by .01		\$	1,073.30					
	5. Royalty due on the first \$263,800 of gross receipts (under statutory formula)		\$	1,319.00					
	6. Interest charge. Enter the amount from line 4, space Q, page 8			0.00					
	7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4, 5	5, and 6 .		\$	2,392.30				
	FILING FEE AND TOTAL REMITTANCE DUE								
Filing Fee and Total Remittance	1. Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)		\$	2,392.30					
Due	2. Filing Fee (See the instructions for more information on filing fee calculations)		\$	20.00					
	3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3 $\dots$			\$	2,412.30				
	Important: Your remittance must be in the form of an electronic paym See page i of the general instructions in the paper SA1-2				ghts!				

Accounting Period:	2020/2							FORM SA1-2E. P	PAGE 7.	
Name	MCC lowa, LLC	OWNER OF CABLE SYSTEM:  C (Decorah, IA)						SYSTE	EM ID# 4428	
M	CHANNELS Instructions: You must give (1) the number of channels on which the cable system carried television broadcast stations to its subscribers, and (2) the cable system's total number of activated channels during the accounting period.									
		number of channels on which television broadcast stations.	40							
	on which the ca	number of activated channels able system carried television ast services	broadcas					51		
N Individual to		BE CONTACTED IF FURTH		RMATION IS NEED	<b>ED</b> (Identify an ir	ndividual to whom				
for Further Information	Name	Kenneth J. Kohrs				Te	elephone 8	45-443-2762		
	Address	One Mediacom Way (Number, street, rural route, apartr	ment, or su	te number)						
		Mediacom Park, NY (City, town, state, zip)	10918							
	Email	Copyrights@me	ediacom	cc.com		Fax (optional)				
O Certification	• I, the undersigned	(This statement of account mu ed, hereby certify that (Check o er other than corporation or p	one, <i>but or</i>	oly one, of the boxes.	)			or		
	in l	t of owner other than corpora line 1 of space B and that the o er or partner) I am an officer (i line 1 of space B.	wner is n	ot a corporation or pa	artnership; or		·			
		d the statement of account and e, and correct to the best of my on 1001(1986)]					ned herein			
			X	/s/ Kenneth J.	Kohrs					
		- 0		electronic signature o nature using an "/s/ si		o certify this statemen / John Smith)	t.			
		Typed or printed	d name:	Kenneth J. K	ohrs					
		Title: (Title of of		President, Final on held in corporation or		ing				
		Date:				2/15/2021				

Privacy Act Notice: Section 111 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 fling, a determination that would be made by a court of law.

ounting Period: 2020/2	FORM SA1-2E. PAGE 8.
SAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
CC Iowa, LLC (Decorah, IA)	4428
SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS  The Satellite Home Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the following sentence:  "In determining the total number of subscribers and the gross amounts paid to the cable system for the basic service of providing secondary transmissions of primary broadcast transmitters, the system shall not include subscribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119."  For more information on when to exclude these amounts, see the note on page (vii) of the general instructions located in the paper SA1-2 form.  During the accounting period, did the cable system exclude any amounts of gross receipts for secondary transmissions made by satellite carriers to satellite dish owners?  X NO  YES. Enter the total here and list the satellite carrier(s) below	P Special Statement Concerning Gross Receipts Exclusion
Name Mailing Address  Name Mailing Address	
INTEREST ASSESSMENT	
You must complete this worksheet for those royalty payments submitted as a result of a late payment or underpayment.  For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form.  Line 1 Enter the amount of late payment or underpayment	Q Interest Assessment
Line 3 Multiply line 2 by the number of days late and enter the sum here	
Line 4 Multiply line 3 by 0.00274** and enter here in space L, (page 6) block 1, line 2, or block 2 line 8, or block 3 line 6	
** 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, please list below the owner, address, first community served, ID number, and accounting period as given in the original filing.  Owner	
Address	
ID number First community served Accounting period	

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