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					
7/18/22	\$ ALLOCATION NUMBER					

Return completed workbook by email to:

coplicsoa@copyright.gov

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

Α	ACCO	DUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))	
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31	
Accounting		Barcode Data Filing Period (optional - see instructions)	
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.	32707
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM	
		Piedmont Cable Services, Inc.	
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)	
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM	
		PO Box 385	
		(Number, street, rural route, apartment, or suite number) Dobson, NC 27017	
		(City, town, state, zip)	
С		RUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system un s already appear in space B. In line 2, give the mailing address of the system, if different from the address given in sp	
System		IDENTIFICATION OF CABLE SYSTEM:	
	1		
		MAILING ADDRESS OF CABLE SYSTEM:	
	2	(Number, street, rural 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.

Accounting Period:	2022/1								
	LEGAL NAME OF OWNER OF CABLE SYSTEM:	FORM SA1-2E. PAGE 1b. SYSTEM ID#							
Name	Piedmont Cable Services, Inc.	32707							
	Instructions: List each separate community served by the cable system. A "commu								
D	separate and distinct community or municipal entity (including unincorporated corunincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you list will community." Please use it as the first community on all future filings.	mmunities within unincorporated areas and including single, discrete							
_	Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the identified								
Area Served	city.								
	CITY OR TOWN	STATE							
First	Churchland	NC							
Community	Tyro	NC NC							
Add	Lexington Reeds	NC NC							
Add Rows as Necessary	Needs								

Accounting Period: 2022/1

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 32707

Piedmont Cable Services, Inc.

Ε

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.

BLO	OCK 1	BLOCK 2				
	NO. OF		NO. OF			
CATEGORY OF SERVICE	SUBSCRIBERS	RATE	CATEGORY OF SERVICE SUBSCRIBERS RATE			
Residential:						
Service to first set	1,632	17.95				
Service to additional set(s)						
• FM radio (if separate rate)						
Motel, hotel						
Commercial						
Converter						
Residential						
Non-residential						

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.

	BLOCK 2				
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE
Continuing Services:		Installation: Non-residential			
• Pay cable		Motel, hotel			
• Pay cable—add'l channel		Commercial			
Fire protection		• Pay cable			
•Burglar protection		Pay cable-add'l channel			
Installation: Residential		Fire protection			
• First set		Burglar protection			
Additional set(s)		Other services:			
• FM radio (if separate rate)		Reconnect	25.00		
Converter		Disconnect			
		Outlet relocation	50.00		
		Move to new address			

Accounting Period: 2022/1 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 32707

PRI

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
WLXI	60	l	Greensboro
WCWG	20	l	Lexington
WCWG-HD	20.1	I-M	Lexington
BOUNCE	20.2	I-M	Lexington
WUNL	26	E	Winston Salem
WUNL-HD	26-1	E-M	Winston Salem
WFMY	2	N	Greensboro
WFMY-HD	2.1	N-M	Greensboro
TRUECR	2.2	N-M	Greensboro
MTSTE	2.3	N-M	Greensboro
QUEST	2.4	N-M	Greensboro
CIRCL	2.5	N-M	Greensboro
WXLV	45	N	Winston Salem
WXLV-HD	45.1	N-M	Winston Salem
STDM	45.2	N-M	Winston Salem
CHARG	45.3	N-M	Winston Salem
TBDTV	45.4	N-M	Winston Salem
WMYV	48	l	Greensboro
WMYV-HD	48.1	I-M	Greensboro
GETTV	48.2	I-M	Greensboro
COMET	48.3	I-M	Greensboro
WXII	12	N	Winston Salem
WXII-HD	12.1	N-M	Winston Salem
METV	12.2	N-M	Winston Salem

Accounting Period: 2022/1

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

32707

Piedmont Cable Services, Inc.

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.

1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
WGPX	16	l	Greensboro
WGPX-HD	16.1	I-M	Greensboro
WGHP	8	N	High Point
WGHP-HD	8.1	N-M	High Point
ANTEN	8.2	N-M	Greensboro
CRTTV	8.3	N-M	High Point
DABL	8.4	N-M	High Point

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

Piedmont Cable Services, Inc.

32707

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

Accounting Perio	d: 2022/1 LEGAL NAME OF OWNER OF (CARLE SYST	FM·						FORI	M SA1-2E. PAGE 5. SYSTEM ID#
Name	Piedmont Cable Servic		LIVI.							32707
	SUBSTITUTE CARRIAGE	: SPECIAI	L STATEMEN	T AND PROGRAM LC)G					
Substitute	In General: In space I, identify every nonnetwork television program, broadcast by a distant station, that your cable system carried on a substitute basis during the accounting period, under specific present and former FCC rules, regulations, or authorizations. For a further explanation of the programming that must be included in this log, see page (v) of the general instructions in the paper SA1-2 form.									
Carriage:										
Special	During the accounting peri				asis	. anv nonne	twork telev	ision i	program	1
Statement and Program Log	broadcast by a distant stat	•	,	•		,			YES	X NO
r rogram Log	Note: If your answer is "No"		root of this nam	o blank If your anawar	io "\	/oo " vou mu	ust sample			
	1	, leave trie	rest or triis pag	je blatik. II your ariswer	15 1	es, you mi	ist comple	ie ine	program	"
	log in block 2.	PROGRA	MS							
2. LOG OF SUBSTITUTE PROGRAMS In General: List each substitute program on a separate line. Use abbreviations wherever possible, if their meaning is clear. If you need more space, please add additional rows to the tables. Column 1: Give the title of every nonnetwork television program ("substitute program") that, during the accounting period, was broadcast by a distant station and that your cable system substituted for the programming of another static under certain FCC rules, regulations, or authorizations. See page (v) of the general instructions for further information. Do not use general categories like "movies" or "basketball." List specific program titles, for example, "I Love Lucy" or "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcast live, enter "Yes." Otherwise enter "No." Column 3: Give the call sign of the station broadcasting the substitute program. Column 4: Give the broadcast 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). Column 5: Give the month and day when your system carried the substitute program. Use numerals, with the month first. Example: for May 7 give "5/7." Column 6: State the times when the substitute program was carried by your cable system. List the times accurately to the nearest five minutes. Example: a program carried by a system from 6:01:15 p.m. to 6:28:30 p.m. should be stated as "6:00–6:30 p.m." Column 7: Enter the letter "R" if the listed program was substituted for programming that your system was required to delete under FCC rules and regulations in effect during the accounting period; enter the letter "P" if the listed program was substituted for programming that your system was permitted to delete under FCC rules and regulations in							ion n. uth 'y			
	effect on October 19, 1976.				1	WHEN SUBSTITUTE				
	S	UBSTITUT	E PROGRAM			CARRIAGE OCCURRED 7. REAS			7. REASON FOR	
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATIO	N	5. MONTH AND DAY	6. FROM	TIMES	TO	DELETION
								_		
								_		
								_		
								_		
								_		
								_		

Accounting Period: 2	2022/1	FORM SA	1-2E. PAGE 6.
Nama	LEGAL NAME OF OWNER OF CABLE SYSTEM:	S	YSTEM ID#
Name	Piedmont Cable Services, Inc.		32707
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. Er all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary transi (as identified in space E) during the accounting period. For a further explanation of how to compute this 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.	mission service amount, see	5,802.30 pss receipts)
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 but less than or equal to \$ Use block 3 if the amount of gross receipts in space K is more than \$263,800 but less than \$527,600 See page (vi) of the general instructions located in the paper SA1-2 form for more information.	\$263,800	
	BLOCK 1: GROSS RECEIPTS OF \$137,100 OR LESS		
	Instructions: As a cable system with gross receipts of \$137,100 or less, the royalty fee that you must pay for accounting period is \$52.00 Line 1. Royalty fee for accounting period	this six-month	
	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 lines 1 and 2		
		_	
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,	,	
	1. Base amount under statutory formula	_	
	2. Enter amount of gross receipts from space K	_	
	3. Subtract line 2 from line 1	-	
	4. Enter the amount of gross receipts from space K	175,802.30	
	5. Enter the amount from line 3	87,997.70	
	6. Subtract line 5 from line 4	87,804.60	
	7. Multiply line 6 by .005 (enter figure here)		439.02
	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 and 8		439.02
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$527	7 600)	
	BEOOK 6: ONOOC NECELL TO OF MONE THAN \$220,000 (but less than \$02)	,000)	
	Enter the amount of gross receipts from space K	_	
	2. Base amount under statutory formula	_	
	3. Subtract line 2 from line 1	_	
	4. Multiply line 3 by .01		
	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		
	7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4, 5, and 6		
	EILING EEE AND TOTAL DENITTANGE DUE		
	FILING FEE AND TOTAL REMITTANCE DUE		
Filing Fee and Total Remittance	Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)	439.02	
Due	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	\$	459.02
	EFT Trace # or TRANSACTION ID # 270TVTKC		
	Important: Your remittance must be in the form of an electronic payment payable to the Register See page i of the general instructions in the paper SA1-2 form and the Excel instructions tab for n		

Accounting Period: 2	2022/1					FORM SA1-2E. PAGE 7.			
Name	LEGAL NAME OF O	WNER OF CABLE SYSTEM: e Services, Inc.				SYSTEM ID# 32707			
M Channels	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. 1. Enter the total number of channels on which the cable								
						31			
	on which the	I number of activated channel cable system carried televisiodcast services	n broadca			370			
N Individual to Be Contacted		BE CONTACTED IF FURTH about this statement of accou		PRMATION IS NEEDED (Identify an indi	vidual to whom				
for Further Information	Name	Marlee Tolbert			Telephone	336-374-4563			
	Address	819 E. Atkins St. (Number, street, rural route, apartr	ment, or suit	e number)					
		Dobson, NC 27017 (City, town, state, zip)							
	Email	tolbertm@surryt	tel.com		Fax (optional 336-374-508	2			
	CERTIFICATION (This statement of account mu	ust be cer	tified and signed in accordance with Cop	pyright Office regulations)				
O Certification	• I, the undersigne	d, hereby certify that (Check or	ne, <i>but onl</i>	y one, of the boxes.)					
	(Owner	r other than corporation or pa	artnership	p) I am the owner of the cable system as	identified in line 1 of space B	; ог			
			-	artnership) I am the duly authorized agen not a corporation or partnership; or	t of the owner of the cable sy	ystem as identified			
		er or partner) I am an officer (i in line 1 of space B.	if a corpora	ation) or a partner (if a partnership) of the	legal entity identified as own	er of the cable system			
		te, and correct to the best of my	-	clare under penalty of law that all statemer ge, information, and belief, and are made					
			X	/s/Amy R. Hanson					
		- •		electronic signature on the line above to cer nature using an "/s/ signature" (e.g., /s/ Joh					
		Typed or printed	I name:	Amy R. Hanson					
		Title:		Operating Officer position held in corporation or partnership)					
		Date:			7/18/2022				

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.

counting Period: 2022/1	FORM SA1-2E. PAGE 8.
GAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
edmont Cable Services, Inc.	32707
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.	Special Statement Concerning Gross Receipts Exclusion
Name Mailing Address 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 2 Multiply line 1 by the interest rate* and enter the sum here	
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	
Address	
ID number First community served Accounting period	

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