

# Form SA3E (Long Form)

## Instructions

### Electronic SOA Form Available Online

To complete your statement of account, access the Excel form at [copyright.gov/forms/sa3e.xlsx](http://copyright.gov/forms/sa3e.xlsx). Submit the form in its native Excel format, along with the remittance advice, via email to [coplicsoa@copyright.gov](mailto:coplicsoa@copyright.gov). Do not mail or fax the form to the Licensing Section.

## SPECIAL NOTICE ABOUT THIS STATEMENT OF ACCOUNT

### FILING FEES

The Copyright Office assesses filing fees for all statement of account (SOA) filings. For details, see *78 FR 71498* (November 29, 2013). Please be advised that the filing fee is deducted before the royalty payment is credited, and the omission of the appropriate filing fee will result in an underpayment of royalty fees. (SA3 filing fee: \$725)

### ELECTRONIC PAYMENT OF ROYALTY AND FILING FEES REQUIRED

Effective March 31, 2025, the Copyright Office requires the use of Pay.gov for all royalty and filing fee payments. For detailed instructions, see *Circular 74*. Your remittance, which must include the royalty payment and appropriate filing fee in one EFT payment, 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 complete and upload a remittance advice form using the appropriate Excel spreadsheet template which is provided through Pay.gov. The Office uses this remittance information to ensure the funds received by EFT are correctly allocated to each statement of account.

### CEASED OPERATIONS PROCEDURES

If your cable 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 cable system had no subscribers or gross receipts 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 filings before submitting them. Filing properly, including an accurate advice, facilitates processing of your statements of account and payments, minimizes the need for us to contact you with questions, and reduces administrative and other costs.

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

Phone: (202) 707-8150  
Fax: (202) 707-0905  
Email: [licensing@copyright.gov](mailto:licensing@copyright.gov)  
Web: [copyright.gov/licensing](http://copyright.gov/licensing)

**IF YOU ARE FILING FOR A PRIOR ACCOUNTING PERIOD,  
CONTACT THE LICENSING SECTION FOR THE CORRECT FORM.**

#### USE THIS FORM WHEN:

- You are the owner (or represent the owner) of a cable system; and
- You are filing the semiannual statement of account required by the copyright law; and
- Your system's semiannual gross receipts for secondary transmissions (the figure you give in space K of the form) is \$527,600 or more; and
- You are also depositing the required semiannual royalty fee with the Licensing Section of the Copyright Office.

**IF YOUR FIGURE FOR SEMIANNUAL GROSS RECEIPTS IN SPACE K IS LESS THAN \$527,600, USE SA1-2E (SHORT FORM)**

# GENERAL INSTRUCTIONS FOR SA3E (LONG FORM)

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## CABLE SYSTEMS AND THE COPYRIGHT LAW (P.L. 94-553)

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Cable systems are subject to copyright liability for their use of copyrighted material in “secondary transmissions” (the retransmission of television and radio broadcasts to subscribers). Cable retransmissions of copyrighted programming are subject to a system of “statutory licensing.” Among other things, this means that twice a year the owner of a cable system must send a statement of account, together with a royalty fee, to the Licensing Section of the Copyright Office.

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## TERMS

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**Primary stream.** A primary stream is the single digital stream of programming that, before June 12, 2009, was substantially duplicating the programming transmitted by the television broadcast station as an analog signal. If there is no stream, then the primary stream is the single digital stream of programming transmitted by the television broadcast station for the longest period of time.

**Primary transmitter.** A primary transmitter is a television or radio broadcast station licensed by the Federal Communications Commission, or by an appropriate governmental authority of Canada or Mexico, that makes primary transmissions to the public.

**Subscriber.** The term subscriber means a person or entity that receives a secondary transmission service from a cable system and pays a fee for the service, directly or indirectly, to the cable system.

**Subscribe.** The term subscribe means to elect to become a subscriber.

In providing copyright liability for cable systems, the law draws a distinction between “primary transmissions” and “secondary transmissions”:

- **Primary transmissions.** A primary transmission is a transmission made to the public by a transmitting facility whose signals are being received and further transmitted by a secondary transmission service, regardless of where or when the performance or display was first transmitted. In the case of a television broadcast station, the primary stream and any multicast streams transmitted by the station constitute primary transmissions.
- **Secondary transmissions.** A secondary transmission is the basic service of retransmitting television and radio broadcasts to subscribers. The statute requires all U.S. cable systems, regardless of how many subscribers they have or whether they are carrying any distant signals, to pay some copyright royalties. However, instead of obliging cable systems to bargain individually for each copyrighted program they retransmit, the law offers them the opportunity of obtaining a statutory license for secondary transmissions.

**Note:** Secondary transmissions do not include transmissions originated by a cable system (including local origination cablecasting, pay cable, program services, background music services, and originations on leased or access channels). Cable systems must negotiate for the use of any copyrighted material in the programming they originate, and their originations are not subject to statutory licensing.

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## HOW TO FILE THE STATEMENT OF ACCOUNT ROYALTY AND FILING FEES

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- 1 Study the general information and detailed instructions on these pages. Before you start completing the form, make sure that you have collected all the necessary information and that you are using the right form.
- 2 Fill out the statement of account form, giving all the required information about your cable system and about the television and radio stations carried by it.
- 3 Certify the statement of account by signing electronically at space O. The statement of account is not acceptable unless it bears the electronic or “s-signature” (for example, /s/ John Smith) of one of the persons indicated in space O as authorized to certify it under Copyright Office regulations.
- 4 Make an *electronic payment* (see note below) in the amount you have calculated in space L to cover the copyright royalty and filing fees. See 71 FR 45739 (August 10, 2006). The remittance should be payable to Register of Copyrights. If you are using Pay.gov, contact your bank to determine if your account will accept an Automated Clearing House (ACH) debit.
- 5 Email the workbook in its native Excel format to the Copyright Office Licensing Section at [coplicsoa@copyright.gov](mailto:coplicsoa@copyright.gov). Do not print and mail the workbook.  
**Note:** If replying to Licensing Section correspondence or if 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 the Licensing Section correspondence.
- 6 The Copyright Office will retain your statement of account and make it a part of our public records. You should, therefore, keep a copy of the entire statement, as filed, in case you need it for future reference.

**Note:** For detailed instructions concerning electronic payments, see *How to Make Statutory License Royalty EFT Payments* (Circular 74).

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## HOW THE STATUTORY LICENSE WORKS

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In general, having a statutory license means that a cable system can retransmit broadcast programming without violating the copyright law, as long as it complies with certain paperwork requirements and, twice a year, deposits a royalty fee with the Copyright Office.

- The cable system can, without negotiated licenses or advance permission from copyright owners, retransmit the signals of any U.S. television or radio station that it is authorized to carry under FCC rules, regulations, or authorizations (plus Mexican or Canadian stations in certain cases); and
- The cable system must file statements of account with the Copyright Office and must also deposit a semiannual royalty. The amount of the royalty, which is established under a statutory formula, depends on the total of the system’s gross receipts for secondary transmission service.
- Every six months, the cable system must send the Copyright Office a statement of account on this form, SA3E (Long Form),

or on SA1-2E (Short Form) (if the system's gross receipts for the accounting period are less than \$527,600).

- Each semiannual statement of account must be accompanied by the deposit of a royalty fee covering retransmissions during the preceding six months in the form of an electronic payment payable to *Register of Copyrights*.

### Why Having a Statutory License Is Important

Most television and radio broadcasts contain copyrighted material. Without a statutory license, a cable system would either have to negotiate licenses for all copyrighted programming it transmits or run the risk of substantial civil (or, in some cases, criminal) liability for multiple acts of copyright infringement.

### Who Can Utilize the Statutory License

Under the statute and Copyright Office regulations, retransmissions are subject to statutory licensing only if they are made by cable systems.

**Cable system.** A "cable system" is defined as "a facility, located in any State, territory, trust territory, or possession of the United States, that in whole or in part receives signals transmitted or programs broadcast by one or more television broadcast stations licensed by the Federal Communications Commission, and makes secondary transmissions of such signals or programs by wires, cables, microwave, or other communications channels to subscribing members of the public who pay for such service." A system that meets this definition is considered a cable system for copyright purposes, even if the FCC excludes it from being considered a cable system because of the number or nature of its subscribers or the nature of its secondary transmissions.

**Individual cable system.** An individual cable system is defined generally as "each cable system recognized as a distinct entity under the rules, regulations, and practices of the Federal Communications Commission." In addition, two or more cable facilities are considered as one individual cable system if either: (A) the facilities are in contiguous communities and are under common ownership or control; or (B) the facilities operate from one headend. Thus, even if they are owned by different entities, two cable facilities will be considered as one individual cable system if they share a common headend.

### WHAT A STATUTORY LICENSE DOES NOT PERMIT YOU TO DO

The statutory authority given to cable systems to retransmit television and radio broadcasts under a statutory license is limited in several ways:

- **Originations.** To repeat: a cable system's statutory license extends only to secondary transmissions (retransmissions). It does not permit the system to make any originations of copyrighted material without a negotiated license covering that material.
- **Nonsimultaneous Retransmissions.** In general, to be subject to statutory licensing under the copyright law, a cable retransmission must be simultaneous with the broadcast being carried. As a rule, taping or other recording of the program is not permitted. Taping for delayed transmission is permissible only for some (not all) cable systems located outside the forty-eight contiguous states; and, even in these exceptional cases, there are further limitations and conditions that the cable system must meet.

- **FCC Violations.** The broadcast signals that a cable system can carry under a statutory license are limited to those that it is permitted to carry under FCC rules, regulations, and authorizations. If signal carriage is in violation of FCC requirements, the cable system may be subject under the Copyright Act to a separate action for copyright infringement for each unauthorized retransmission.
- **Foreign Signals.** In general, the copyright law does not permit a cable system to retransmit signals of foreign television and radio stations under a statutory license. The only exceptions have to do with the signals of certain Mexican and Canadian stations. Unless foreign signals fall within these exceptions, their carriage would not be authorized under a statutory license, even if permissible under FCC rules.
- **Program Alteration or Commercial Substitution.** Cable systems are not permitted to alter the content of retransmitted programs, or to change, delete, or substitute commercials or station announcements in or adjacent to programs being carried. There is only one exception: under certain circumstances, substitutions involving commercial advertising market research may be permitted.

### 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, and the second from July through December, of each calendar year. You must use these accounting periods whether or not they coincide with the beginning or ending of your cable system's fiscal year.

### Filing Dates

Cable systems are given sixty days after the close of each accounting period in which to file their statements of account, filing and royalty fees. The following are the two filing dates you must observe each year:

- For the January–June accounting period: *File between July 1 and August 29, inclusive;*
- For the July–December accounting period: *File between January 1 and March 1, inclusive.*

**Note:** If August 29 or March 1 falls on a weekend or federal holiday, statements of account, royalty and filing fees may be made on the next succeeding business day.

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 August 29 or March 1 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 cable system that files late runs a substantial risk.

### Refunds

Refund requests must be received within sixty days after the close of the filing period (by April 30 or October 28). Also, refund requests for late and amended payments must be received before the expiration of sixty days from the date of receipt at the Copyright Office of the royalty payment that is the subject of the request. The Debt Collection Improvement Act of 1996 requires that refunds be made through electronic funds transfer (EFT).

**Note:** Late payments are subject to interest assessment. See page (viii) of the general instructions. Contact the Licensing Section for additional information.

### How Royalty Fees Are Handled

For purposes of computing the semiannual royalty fee a cable system must pay, the statute creates three brackets, depending upon the system's gross receipts from subscribers for secondary transmissions during the accounting period:

- 1 Gross receipts of \$137,100 or less:** royalty fee of \$52;
- 2 Gross receipts of more than \$137,100 and less than \$527,600:** royalty fee determined by a formula based on percentage of gross receipts;
- 3 Gross receipts of \$527,600 or more:** royalty fee determined by a formula based on percentage of gross receipts and on the number of distant stations carried by the system.

A cable system is required to deposit its semiannual royalty fee with the Copyright Office at the time it files each statement of account. The royalty must be made by electronic payment, and the related statement of account must be filed by the appropriate deadline accompanied with a cover letter (see *Circular 74*). The Copyright Office transfers these fees into a special fund, which is later distributed to copyright owners as payment for the use of their works by cable systems.

### PURPOSES OF THE STATEMENT OF ACCOUNT

The law requires a cable system to file statements of account for two purposes:

- To show the basis for the semiannual royalty fee the cable system owes under its statutory license; and
- To give the information needed to allocate royalty fees among copyright owners.

Thus, some of the information you give on your statement of account has nothing to do with computing your gross receipts or deciding the amount of your royalty fee. Nevertheless, you are required to give the additional information in order to provide the basis for the second phase of the statutory license: the distribution of fees to copyright owners.

#### SOME POINTS TO REMEMBER ABOUT STATUTORY LICENSES:

- As long as a cable system keeps its statutory license in force by complying with the requirements of the new copyright law, it is not obliged to negotiate individual copyright licenses for retransmission of television and radio broadcasts.
- The following are among the various ways a cable system can lose its statutory license: by failing to file the statements of account or royalty fees; by taping for delayed retransmission; by carrying signals in violation of FCC requirements; by carriage of certain foreign stations; and by altering programs or substituting commercials.
- Without a statutory license, a cable system can be sued by a copyright owner for the full range of civil remedies for copyright infringement, including injunctions, actual damages and profits, or statutory damages (of up to \$150,000 in cases of willful infringement). The statute also provides for criminal penalties in cases of willful infringements for commercial purposes.

### WHAT FACTS THE STATEMENT OF ACCOUNT SHOULD COVER

All of the information you give in a statement of account must be an accurate presentation of the facts existing during the accounting period covered by that statement (or, in certain cases, on the last day of that period).

- **Spaces D, G, H, and I.** List all areas served, stations carried, and certain substitute programs carried at any time during the accounting period.
- **Spaces K and M.** You should report the total of gross receipts attributable to the particular accounting period in space K. The figures requested in space M should be the appropriate totals of channels for the entire period.
- **Spaces B, C, and E.** Even if items of information concerning the owner, system, subscribers, or rates have changed during the accounting period, your statement of account does not need to reflect the change. Give only the facts existing on the last day of the accounting period. 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.

### SPACE G (Primary Transmitters: Television)

**Stations Actually Carried.** Make sure that space G lists all the television stations your system actually carried at any time during the accounting period (except as explained in space G of the form). Do not list stations that were not in fact carried during that period, even if the FCC has authorized their carriage, and even if they were carried during earlier accounting periods.

#### Low Power Television Stations

- For filings beginning with the January 1–June 30, 2015, accounting period, the Copyright Act in section 111(f) delineates the local status of a low power television station as follows: “In the case of a low power television station, as defined by the rules and regulations of the Federal Communications Commission, the ‘local service area of a primary transmitter’ comprises the designated market area, as defined in section 122(j)(2)(C), that encompasses the community of license of such station and any community that is located outside such designated market area that is either wholly or partially within 35 miles of the transmitter site or, in the case of such a station located in a standard metropolitan statistical area which has one of the 50 largest populations of all standard metropolitan statistical areas (based on the 1980 decennial census of population taken by the Secretary of Commerce), wholly or partially within 20 miles of such transmitter site.”
- For filings prior to the January 1–June 30, 2015, accounting period, in the case of low power television stations, the “‘local service area of a primary transmitter’ comprises the area within 35 miles of the transmitter site, except that in the case of such a station located in a standard metropolitan statistical area which has one of the 50 largest populations of all standard metropolitan statistical areas (based on the 1980 decennial census of population taken by the Secretary of Commerce), the number of miles shall be 20 miles.”



- This means that a low power television station carried by a cable system within an area as defined above will be considered “local.” A low power television station should be identified as “distant” in column 4 of space G if it is carried by your cable system in whole or in part beyond the low power television station’s local service area.

### **Translator Stations**

Translator stations must be listed. For copyright purposes, a translator station is a primary transmitter not only of any programs it originally transmits but also of all the programming it receives from its parent station and retransmits. Thus, if your cable system carried signals emanating from a translator station, you must list the translator station in space G. And, if your system separately carried signals from both a translator station and its “parent” station, both the translator and the parent station should be identified.

- **Type of Translator Station.** For any translator station listed in space G, the type of station indicated in column 3 should be that of the parent station.
- **Translator Stations As Distant Stations.** As explained below in these general instructions for space G, a television station is considered a distant station if the cable system is carrying the station wholly or partly beyond that station’s local service area. The determination of whether a translator station should be identified as distant in column 4 of space G depends on the local service area of the translator, not that of the parent station.

**Multicast stream.** A multicast stream is a digital stream of programming that is transmitted by a television broadcast station and is not the station’s primary stream.

**Simulcast.** A simulcast is a multicast stream of a television broadcast station that duplicates the programming transmitted by the primary stream or another multicast stream of such station.

**Definitions of Types of Stations.** Under the Copyright Act, the terms used in connection with column 3 of space G mean the following:

- **Network station:** A primary stream of a television broadcast station that is owned or operated by, or affiliated with, one or more of the television networks in the United States providing nationwide transmissions, and that transmits a substantial part of the programming supplied by such networks for a substantial part of the primary stream’s typical broadcast day.  
The term network station also applies to a multicast stream on which a television broadcast station transmits all or substantially all of the programming of an interconnected program service that is owned or operated by, or affiliated with, one or more of the television networks described above and offers programming on a regular basis for fifteen or more hours per week to at least twenty-five of the affiliated television licensees of the interconnected program service in ten or more states.
- **Independent station:** A primary stream or multicast stream of a television broadcast station that is not a network station or a noncommercial educational station. For purposes of determining a station’s type-value this category includes all specialty, Canadian and Mexican stations.

- **Noncommercial educational station:** A primary or multicast stream of a television broadcast station that is a noncommercial educational broadcast station which is owned and operated by a public agency or nonprofit private foundation, corporation, or association; or owned and operated by a municipality and which transmits only noncommercial programs for educational purposes.
- **Local Service Area of a Primary Transmitter:** In general, the ‘local service area of a primary transmitter’, in the case of both the primary stream and any multicast streams transmitted by a primary transmitter that is a television broadcast station, comprises the area where such primary transmitter could have insisted upon its signal being retransmitted by a cable system pursuant to rules, regulations, and authorizations of the FCC in effect on April 15, 1976. Effective July 1, 1994, a station’s local service area also includes the station’s television market as defined in section 76.55(e) of Title 47, *Code of Federal Regulations* (as in effect on September 18, 1993), or any modifications to such television market made on or after September 18, 1993, pursuant to section 76.55(e) or 76.59 of Title 47 of the *Code of Federal Regulations* or within the noise-limited contour as defined in 73.622(e)(1) of Title 47, *Code of Federal Regulations*. For the full definition see section 111 (f) of the Copyright Act.

**Basis of Carriage of Distant Stations.** In column 5 of space G you are asked to identify the basis on which you carried the signals of distant television stations during the accounting period. The *three* categories are as follows:

**LAC Part-Time Carriage Because of Lack of Activated Channel Capacity.** In referring to this category, the Copyright Act speaks of “a station carried on a part-time basis where full-time carriage is not possible because the cable system lacks the activated channel capacity to retransmit on a full-time basis all signals which it is authorized to carry.” A cable system can only claim lack of activated channel capacity (LAC) in column 5, space G if (a) all of its activated television channels are used exclusively for the secondary transmission of television signals, and (b) the number of primary television transmitters secondarily transmitted by the cable system exceeds the number of its activated television channels.

**“E” Exempt for Multicast Stream.** This category covers the retransmission of a multicast stream that is the subject of a written agreement entered into on or before June 30, 2009, between a cable system or association representing the cable system and a primary transmitter or an association representing the primary transmitter. This category also covers simulcast streams.

**“O” Any other basis of carriage.** This category covers all distant television stations you carried, including full-time stations, *except:*

- those identified in category LAC above;
- those identified in category “E” above;
- those carried only on a substitute basis (see the general instructions regarding the use of space I); and
- those carried only on a part-time network basis under former FCC rules cited in space G of the form.

**Note:** Simulcast streams are not subject to a royalty payment.

**THREE POINTS TO REMEMBER IN CONNECTION WITH COLUMN 5 OF SPACE G:**

- 1 Due to changes in FCC rules, it is no longer possible for cable systems to specify part-time carriage of specialty and late-night programming. Carriage by your cable system on either of those bases must now be included in category "O" cited above.
- 2 The "basis of carriage" to be identified in column 5 does not include *substitute carriage*. If a station was carried only on a substitute basis, you need not list it in space G but you must list it in space I. A station carried on a substitute basis, and also on some other basis, must be logged in space G and space I.
- 3 A part-time carriage log (space J) must be provided for stations carried on a LAC basis.

**Distant Signal Equivalent:**

The distant signal equivalent (DSE) is the value assigned to the secondary transmission of any non-network television programming carried by a cable system in whole or in part beyond the local service area of the primary transmitter. The DSE is computed by assigning a value of one to each primary stream and to each multicast stream (other than a simulcast) that is an independent station, and by assigning a value of one-quarter to each primary stream and to each multicast stream (other than a simulcast) that is a network station or a noncommercial educational station.

**GENERAL INSTRUCTIONS REGARDING THE RETRANSMISSION OF MULTICAST STREAMS**

A royalty payment shall be made for the retransmission of non-network television programming carried on each multicast stream of a distant digital television signal if such stream was first retransmitted by a cable system on or after February 27, 2010.

- Please list all of the multicast streams that the cable system carried during the accounting period.
- Assign a DSE value to each multicast stream that the cable system began to retransmit on or after February 27, 2010.
- Do not assign a DSE value for the retransmission of a multicast stream that is the subject of a written agreement entered into on or before June 30, 2009, between a cable system or an association representing the cable system and a primary transmitter or an association representing the primary transmitter.

**Notes:**

- No royalties payments shall be made for a distant multicast stream that "simulcasts" (that is, duplicates) a primary stream or another multicast stream of the same station that the cable system is carrying.
- Distant multicast streams shall not be subject to the 3.75 percent fee.
- Cable operators are not entitled to refunds, or offsets, for the retransmission of any distant multicast stream carried prior to the 2010/1 accounting period.

**SPACE H (Primary Transmitters: Radio)**

**All-Band Carriage.** If your system carried FM radio stations on an all-band basis, you are not required to list every station that subscribers might possibly have received during the accounting period. Instead, Copyright Office regulations require you to monitor your FM transmission service at your system's headend from time to time during the accounting period and to report the generally receivable FM stations identified as a result of your monitoring.

**Stations Generally Receivable.** There are two standards for determining whether an FM station is "generally receivable":

- 1 Is the station usually carried whenever it is received at your system's headend; and
- 2 Can the station be expected to be received at the head-end, with your system's FM antenna at least three consecutive hours each day at the same time each day, five or more days a week, for four or more weeks during any calendar quarter, with a strength of not less than 50 microvolts per meter measured at the foot of the tower or pole to which the antenna is attached?

The monitoring arrangements you set up should be aimed at determining what stations can reasonably be expected to meet these standards.

**Monitoring Activities.** It is not necessary to monitor continuously throughout the accounting period, and you are not required to make precise measurements to determine which stations in fact meet the technical standards and which do not. Your monitoring activities should take place periodically at your headend during the accounting period and you should use a good FM receiver.

**SPACE I (Substitute Carriage: Special Statement and Program Log)**

**Substitute Programs Must Be Logged and Reported.** The Copyright Act requires all cable systems to submit, with their statement of account, logs showing the times, dates, stations, and programs involved in any nonnetwork television programming that was carried in whole or in part beyond the local service area of the primary transmitter under rules, regulations, or authorizations of the FCC permitting the substitution or addition of signals under certain circumstances. The applicable present and former rules and regulations are identified in item 3, which follows.

**What Programs Must Be Listed.** You must list a program in space I if all three of the following conditions apply:

- 1 **The program is a nonnetwork television program.** A "nonnetwork television program" is a program that was not being broadcast by a station as part of a network television broadcast at the time the cable system carried it.
- 2 **The program is picked up from a distant station.** A "distant station" is a television station carried by a cable system in whole or in part beyond that station's local service area. For the definition of "local service area," see the "Distant Station" section on page iv of the general instructions.
- 3 **The program was carried by the cable system in substitution for another program under FCC rules, regulations, or authorizations:**

- Where FCC rules and regulations in effect on the date of carriage require the deletion of certain programming of one station and permit substitution of programming from another distant station. That is, if a cable system is required to delete a station because of FCC program or sports exclusivity rules.
- Where the FCC rules, regulations, and authorizations in effect on October 19, 1976, permit a cable system at its option to delete programming and authorize the system to substitute programming from another distant station. That is, if the cable system elects to delete a distant station while that station is broadcasting a program primarily of local interest to the distant community, for copyright purposes former FCC rules sections 76.61(b)(2) and 76.63 [incorporating 76.61(b)(2)] continue to authorize the station to substitute the programming of any other distant station.

#### Notes

- 1 The provisions of the Copyright Act dealing with voluntary deletion and substitution of programs are limited to programs substituted under FCC rules, regulations, and authorizations in effect on October 19, 1976.
- 2 Effective January 1, 1990, the FCC amended Parts 73 and 76 of its rules relating to program exclusivity in the cable and broadcast industries.

#### **THERE ARE TWO DIFFERENT LOGS IN SA3 (Long Form):**

- **The Log of Substitute Programs (block 2 of space I), and**
  - **The Part-Time Carriage Log (space J).**
- DO NOT CONFUSE THESE TWO LOGS. THEY DO NOT OVERLAP, AND THEY SHOULD BE COMPLETED SEPARATELY.**

#### **SPACE K (Gross Receipts)**

**What Are Gross Receipts?** The gross receipts you enter in secondary transmissions of primary broadcast transmitters. *They include the full amount of monthly (or other periodic) service fees for any and all services or tiers of services that include one or more secondary transmissions of television or radio broadcast signals, for additional set fees, and for converter fees.* All such gross receipts shall be aggregated and the DSE calculations shall be made against the aggregated amount. Gross receipts for secondary transmission services do not include installation (including connection, relocation, disconnection or reconnection) fees; separate charges for security, alarm, or facsimile services; charges for late payments; or charges for pay cable or other program origination services provided that the origination services are not offered in combination with secondary transmission service for a single fee.

#### **SATELLITE CARRIER GROSS RECEIPTS EXCLUSION**

- The Satellite Home Viewer Act of 1988, Public Law 100-667, as amended by Public Law 103-369, Public Law 106-113, Public Law 108-447, Public Law 111-175, and Public Law 113-200, establishes a statutory license for certain secondary transmissions made by satellite carriers to satellite dish owners. Satellite carriers are subject to copyright liability for

their use of copyrighted material when they make secondary transmissions (retransmissions of television broadcasts) to satellite dish owners and they make a direct or indirect charge for that service. Satellite carrier retransmissions of the copyrighted programming embodied in the signals of non-network stations or network stations are eligible under an operational system of statutory licensing that is established in section 119 of the Copyright Act.

- A *satellite carrier* is defined in the Satellite Home Viewer Extension and Reauthorization Act of 2004 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 provide such distribution pursuant to tariff under the Communications Act of 1934, other than for private home viewing pursuant to Section 119.”
- As provided in the Satellite Home Viewer Act [amendment of section 111(d)(1)(A)], any amounts collected by a cable system or distributor from subscribers should be excluded from the cable system’s determination of gross receipts received for the basic service of providing secondary transmissions of primary broadcast transmitters pursuant to the cable compulsory license, section 111 (c) to (f). This provision contemplates the situation where the same entity may be offering both satellites and cable distribution of secondary transmissions of primary broadcast transmitters.
- If a cable system offers both satellite and cable services to satellite dish owners, then it may exclude those amounts attributed to the satellite service under section 119 of the act. Such a system should declare on page 9 the amount of gross receipts that are excluded for this service and list the name and address of each satellite carrier in which the system has contracted as a distributor or agent to market the carrier’s retransmissions service. The system should also maintain separate records of the subscriber fees received for satellite carrier retransmissions.

**Accrual Basis.** If your revenue accounts are kept on an accrual basis, the figure you give in space K should be the total of all gross receipts for secondary transmission service accrued for the accounting period. Subtract bad debts actually written off during the period and add previously written-off debts that were actually recovered during the period.

**Cash Basis.** If your revenue accounts are kept on a cash basis, your gross receipts are all amounts actually received during the accounting period for secondary transmission service.

#### **SPACE L (Copyright Royalty and Filing Fees)**

The method for calculating your royalty fee depends upon whether your system carried any distant stations and, if so, the number you carried. If the system did not carry any distant stations, you pay a minimum fee, which is calculated in space L.

If the system carried any distant stations, you must compute distant signal equivalents (DSEs) in parts 1 through 5 of the DSE schedule accompanying this form. Each cable system regardless of whether or not it is located in a television market area must compute a base rate fee if it carried any distant stations. This figure is computed in part 8 of the DSE schedule and is entered in block 3 of space L. (NOTE: Unless the system is located totally outside of all television markets, part 8 cannot be completed until parts 6 and 7 have been completed.) If any portion of the cable system is located within a television market area as defined by the FCC and that system carried any nonpermitted distant television stations, then you must compute the 3.75 fee in part 6 of the DSE schedule. This figure is to be entered on line 2, block 3 of space L. The base rate fee and the 3.75 percent fee are then added together and the sum compared to the minimum fee. Either the minimum fee or the sum of the base rate fee and the 3.75 percent fee (whichever is greater) is listed on line 1, block 4.

The total copyright royalty fee due is computed in block 4 of space L by adding together (1) the minimum fee or the sum of the base rate fee/3.75 percent fee (whichever is greater), (2) the interest charge, and (3) the filing fee.

**Rounding Off DSEs.** In computing DSEs on the DSE schedule, you may round off to no less than the third decimal point. If you round off a DSE in any case, you must round off DSEs throughout the schedule as follows:

- When the fourth decimal point is 1, 2, 3, or 4, the third decimal remains unchanged—(example: .34647 is rounded to .346)
- When the fourth decimal point is 5, 6, 7, 8, or 9, the third decimal is rounded up—(example: .34651 is rounded to .347)

**Filing Fee.** Include the \$725.00 filing fee payment.

**Note:** Cable systems submitting additional deposits under section 111(d)(7) should contact the Licensing Section for the appropriate form for submitting the additional fees.

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

Underpayments or late payments received after the filing deadline shall be subject to an interest assessment. Cable systems must calculate their own interest charge. (A worksheet is provided at space Q, page 9.) 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. Cable systems may obtain the interest rate for the applicable accounting period(s) by calling the Licensing Section at (202) 707-8150 or by clicking on to [copyright.gov/licensing/interest-rate.pdf](http://copyright.gov/licensing/interest-rate.pdf).

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 cable system of, an interest charge of \$5.00 or less.



# INSTRUCTIONS FOR DSE SCHEDULE

## WHAT IS A “DSE”

The term “distant signal equivalent” (DSE) generally refers to the numerical value given by the Copyright Act to each distant television station carried by a cable system during an accounting period. Your system’s total number of DSEs determines the royalty you owe. For the full definition, see page (vi) of the General Instructions.

## FORMULAS FOR COMPUTING A STATION’S DSE

There are two different formulas for computing DSEs: (1) a basic formula for all distant stations listed in space G (page 3), and (2) a special formula for those stations carried on a substitute basis and listed in space I (page 5). (Note that if a particular station is listed in both space G and space I, a DSE must be computed twice for that station: once under the basic formula and again under the special formula. However, a station’s total DSE is not to exceed its full type-value. If this happens, contact the Licensing Section.)

### BASIC FORMULA: FOR ALL DISTANT STATIONS LISTED IN SPACE G OF SA3 (LONG FORM)

**Step 1: Determine the station’s type-value.** For purposes of computing DSEs, the Copyright Act gives different values to distant stations depending upon their type. If, as shown in space G of your statement of account (page 3), a distant station is:

- **Independent:** its type-value is ..... 1.00
- **Network:** its type-value is ..... 0.25
- **Noncommercial educational:** its type-value is ..... 0.25

Note that local stations are not counted at all in computing DSEs.

**Step 2: Calculate the station’s basis of carriage value:** The DSE of a station also depends on its basis of carriage. If, as shown in space G of your Form SA3, the station was carried part time because of lack of activated channel capacity, its basis of carriage value is determined by (1) calculating the number of hours the cable system carried the station during the accounting period, and (2) dividing that number by the total number of hours the station broadcast over the air during the accounting period. The basis of carriage value for all other stations listed in space G is 1.0.

**Step 3:** Multiply the result of step 1 by the result of step 2. This gives you the particular station’s DSE for the accounting period. (Note that for stations other than those carried on a part-time basis due to lack of activated channel capacity, actual multiplication is not necessary since the DSE will always be the same as the type value.)

### SPECIAL FORMULA FOR STATIONS LISTED IN SPACE I OF SA3 (LONG FORM)

**Step 1:** For each station, calculate the number of programs that, during the accounting period, were broadcast live by the station and were substituted for programs deleted at the option of the cable system.

(These are programs for which you have entered “Yes” in column 2 and “P” in column 7 of space I.)

**Step 2:** Divide the result of step 1 by the total number of days in the calendar year (365—or 366 in a leap year). This gives you the particular station’s DSE for the accounting period.

## TOTAL OF DSEs

In part 5 of this schedule you are asked to add up the DSEs for all of the distant television stations your cable system carried during the accounting period. This is the total sum of all DSEs computed by the basic formula and by the special formula.

## THE ROYALTY FEE

The total royalty fee is determined by calculating the minimum fee and the base rate fee. In addition, cable systems located within certain television market areas may be required to calculate the 3.75 fee. **Note:** Distant multicast streams are not subject to the 3.75 fee. Distant simulcast streams are not subject to any royalty payment.

**The 3.75 Fee.** If a cable system located in whole or in part within a television market added stations after June 24, 1981, that would not have been permitted under FCC rules, regulations, and authorizations (hereafter referred to as “the former FCC rules”) in effect on June 24, 1981, the system must compute the 3.75 fee using a formula based on the number of DSEs added. These DSEs used in computing the 3.75 fee will not be used in computing the base rate fee.

### The Minimum Fee/Base Rate Fee/3.75 Percent Fee.

All cable systems filing SA3 (Long Form) must pay at least the minimum fee, which is 1.064 percent of gross receipts. The cable system pays either the minimum fee or the sum of the base rate fee and the 3.75 percent fee, whichever is larger.

**What is a “Permitted” Station?** A permitted station refers to a distant station whose carriage is not subject to the 3.75 percent rate but is subject to the base rate. A permitted station would include the following:

- 1) A station actually carried within any portion of a cable system prior to June 25, 1981, pursuant to the former FCC rules.
- 2) A station first carried after June 24, 1981, which could have been carried under FCC rules in effect on June 24, 1981, if such carriage would not have exceeded the market quota imposed for the importation of distant stations under those rules.
- 3) A station of the same type substituted for a carried network, noncommercial educational, or regular independent station for which a quota was or would have been imposed under FCC rules (47 CFR 76.59 (b),(c), 76.61 (b),(c),(d), and 76.63 (a) [referring to 76.61 (b),(d)]) in effect on June 24, 1981.
- 4) A station carried pursuant to an individual waiver granted between April 16, 1976, and June 25, 1981, under the FCC rules and regulations in effect on April 15, 1976.
- 5) In the case of a station carried prior to June 25, 1981, on a part-time and/or substitute basis only, that fraction of the current DSE represented by prior carriage.

**NOTE:** If your cable system carried a station that you believe qualifies as a permitted station but does not fall into one of the above categories, please attach written documentation to the statement of account detailing the basis for its classification.

**Substitution of Grandfathered Stations.** Under section 76.65 of the former FCC rules, a cable system was not required to delete any station that it was authorized to carry or was lawfully carrying prior to March 31, 1972, even if the total number of distant stations carried exceeded the market quota imposed for the importation of distant stations. Carriage of these grandfathered stations is not subject to the 3.75 percent rate but is subject to the base rate. *The former Copyright Royalty Tribunal (now known as the Copyright Royalty Board) has stated its view that, since section 76.65 of the former FCC rules would not have permitted substitution of a grandfathered station, the 3.75 percent Rate applies to a station substituted for a grandfathered station if carriage of the station exceeds the market quota imposed for the importation of distant stations.*

**COMPUTING THE 3.75 PERCENT RATE—PART 6 OF THE DSE SCHEDULE**

- Determine which distant stations were carried by the system pursuant to former FCC rules in effect on June 24, 1981.
- Identify any station carried prior to June 25, 1981, on a substitute and/or part-time basis only and complete the log to determine the portion of the DSE exempt from the 3.75 percent rate.
- Subtract the number of DSEs resulting from this carriage from the number of DSEs reported in part 5 of the DSE Schedule. This is the total number of DSEs subject to the 3.75 percent rate. Multiply these DSEs by gross receipts by .0375. This is the 3.75 fee.

**COMPUTING THE BASE RATE FEE—PART 7 OF THE DSE SCHEDULE**

Determine whether any of the stations you carried were partially distant—that is, whether you retransmitted the signal of one or more stations to subscribers located within the station's local service area and, at the same time, to other subscribers located outside that area.

- If none of the stations were partially distant, calculate your base rate fee according to the following rates—for the system's permitted DSEs as reported in block B, part 6 or from part 5, whichever is applicable.
 

First DSE	1.064% of gross receipts
Each of the second, third, and fourth DSEs	0.701% of gross receipts
The fifth and each additional DSE	0.330% of gross receipts

**PARTIALLY DISTANT STATIONS—PART 8 OF THE DSE SCHEDULE**

- If any of the stations were partially distant:
  - Divide all of your subscribers into subscriber groups depending on their location. A particular subscriber group consists of all subscribers who are distant with respect to exactly the same complement of stations.

2. Identify the communities/areas represented by each subscriber group.

3. For each subscriber group, calculate the total number of DSEs of that group's complement of stations.

If your system is located wholly outside all major and smaller television markets, give each station's DSEs as you gave them in parts 2, 3, and 4 of the schedule; or

If any portion of your system is located in a major or smaller television market, give each station's DSE as you gave it in block B, part 6 of this schedule.

4. Determine the portion of the total gross receipts you reported in space K (page 7) that is attributable to each subscriber group.

5. Calculate a separate base rate fee for each subscriber group, using (1) the rates given above; (2) the total number of DSEs for that group's complement of stations; and (3) the amount of gross receipts attributable to that group.

6. Add together the base rate fees for each subscriber group to determine the system's total base rate fee.

**What to Do If You Need More Space on the DSE Schedule.**

There are no printed continuation sheets for the schedule. In most cases, the blanks provided should be large enough for the necessary information. If you need more space in a particular part, make a photocopy of the page in question (identifying it as a continuation sheet), enter the additional information on that copy, and attach it to the DSE schedule.

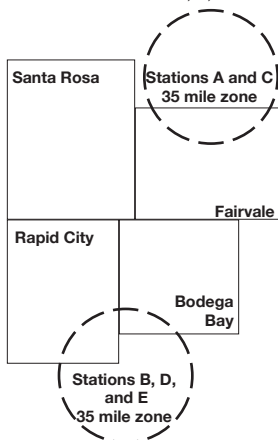
**Rounding Off DSEs.** In computing DSEs on the DSE schedule, you may round off to no less than the third decimal point. If you round off a DSE in any case, you must round off DSEs throughout the schedule as follows:

- When the fourth decimal point is 1, 2, 3, or 4, the third decimal remains unchanged (example: .34647 is rounded to .346).
- When the fourth decimal point is 5, 6, 7, 8, or 9, the third decimal is rounded up (example: .34651 is rounded to .347).

*The example below is intended to supplement the instructions for calculating only the base rate fee for partially distant stations.*

**EXAMPLE:****COMPUTATION OF COPYRIGHT ROYALTY FEE FOR CABLE SYSTEM CARRYING PARTIALLY DISTANT STATIONS**

In most cases under current FCC rules, all of Fairvale would be within the local service area of both stations A and C and all of Rapid City and Bodega Bay would be within the local service areas of stations B, D, and E.



Distant Stations Carried		Identification of Subscriber Groups		GROSS RECEIPTS FROM SUBSCRIBERS	
STATION	DSE	CITY	OUTSIDE LOCAL SERVICE AREA OF		
A (independent)	1.0		Stations A, B, C, D ,E	\$310,000.00	
B (independent)	1.0	Santa Rosa	Stations A and C	100,000.00	
C (part-time)	0.083	Rapid City	Stations A and C	70,000.00	
D (part-time)	0.139	Bodega Bay	Stations B, D, and E	120,000.00	
E (network)	<u>0.25</u>	Fairvale			
<b>TOTAL DSEs</b>	<b>2.472</b>		<b>TOTAL GROSS RECEIPTS</b>	<b>\$600,000.00</b>	
<b>Minimum Fee</b> Total Gross Receipts			\$600,000.00		
			x .01064		
			<u>\$6,384.00</u>		
<b>First Subscriber Group</b> (Santa Rosa)		<b>Second Subscriber Group</b> (Rapid City and Bodega Bay)		<b>Third Subscriber Group</b> (Fairvale)	
Gross receipts	\$310,000.00	Gross receipts	\$170,000.00	Gross receipts	\$120,000.00
DSEs	2.472	DSEs	1.083	DSEs	1.389
Base rate fee	\$6,497.20	Base rate fee	\$1,907.71	Base rate fee	\$1,604.03
\$310,000 x .01064 x 1.0 =	3,298.40	\$170,000 x .01064 x 1.0 =	1,808.80	\$120,000 x .01064 x 1.0 =	1,276.80
\$310,000 x .00701 x 1.472 =	3,198.80	\$170,000 x .00701 x .083 =	98.91	\$120,000 x .00701 x .389 =	327.23
Base rate fee	\$6,497.20	Base rate fee	\$1,907.71	Base rate fee	\$1,604.03

**Total Base Rate Fee:** \$6,497.20 + \$1,907.71 + \$1,604.03 = \$10,008.94

In this example, the cable system would enter \$10,008.94 in space L, block 3, line 1 (page 7)

# INSTRUCTIONS FOR COMPLETING THE EXCEL WORKBOOK

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## SUBMITTING THE FORM

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This form is effective beginning with the January 1 to June 30, 2025, accounting period (2025/1).

When complete, this workbook should be signed electronically using an “s-signature” (for example, /s/ John Smith) in space O and saved and submitted as a Microsoft Excel workbook (.xls or .xlsx). Email the workbook in its native Excel format to the U.S. Copyright Office Licensing Section at [coplicsoa@copyright.gov](mailto:coplicsoa@copyright.gov). Do not print and mail the workbook to the U.S. Copyright Office. Do not add additional worksheet or workbook protections to the template before submitting, as that may cause your submission to be rejected.

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## GENERAL INSTRUCTIONS

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**Alphabetization:** Alphabetization is strongly suggested, but is not required.

**Protection:** Certain cells in this workbook have been protected so that the user does not accidentally edit the underlying formulas that allow the form to function properly. Do not make changes to either the structure or the formats within this workbook or your submission may be rejected.

**Navigation:** To navigate between the tabs, use the mouse to click on the tab listings at the bottom of the screen to select the tab you wish to view/edit, or press Ctrl + Page Up or Down. Within a tab, use the mouse or the arrow keys to navigate between fields. Depending on the settings in Excel, hitting the “Tab” button on the keyboard will not necessarily move the user to the next tab, nor will it necessarily move the user to populate the next field within a tab.

**Data Input:** Provide information in all highlighted cells throughout the workbook (as applicable). Non-highlighted cells may contain formulas.

### Page 1 – Spaces A-C

- **Space A** – Fill in the accounting period using the four digit year followed immediately by a forward slash and the number 1 for the January to June accounting period or the number 2 for the July to December accounting period (for example, “2017/1”).
- **Space B** – If this is the cable system’s first filing, place an “X” in the appropriate box and leave the cable system ID number blank. Otherwise, fill in the cable system ID number. Fill in all other applicable information in the appropriate highlighted boxes.
- Note that the Accounting Period, Legal Name of the Owner of the Cable system, and Cable system ID# (if applicable) will automatically populate on each subsequent page, using the information provided in Spaces A-B.
- **Barcode Data** – In the highlighted “Filing Period” box, fill in the four digit year followed immediately by the number 1 for the January to June accounting period or the number 2 for the July to December accounting period (for example, for 2017/1, fill in “20171”). DO NOT USE A SPACE OR OTHER CHARACTERS, SUCH AS A SLASH OR DASH, IN BETWEEN THE YEAR AND NUMBER.

### Page 2 – Space D

- Information can be manually entered into the highlighted areas.

### Page 3 – Space E

- Information can be manually entered into the highlighted areas.

### Page 4 – Space G

- Enter the call signs, broadcast channel numbers, type of station, and location of station. Add rows as necessary.

### Page 5 – Space H

- Information can be manually entered into the highlighted areas.

### Page 6 – Space I

- **Section 2** – Information can be manually entered into the highlighted areas where applicable.

### Page 8 – Spaces K-L

- **Space K** – Input the total gross receipts for the cable system in the highlighted box.
- **Space L** – The calculation will automatically be performed in the appropriate block depending on the amount of gross receipts entered in Space K. The appropriate interest charge line will populate based on whether any information is input into space Q.
- **Space L** – Enter the EFT transaction, trace, or tracking ID number, which is a minimum of 8 alpha-numeric characters (for example, “2841H3KC” or “141351782016654”). The length of the EFT ID number varies depending on the type of EFT payment used.

### Page 8 – Spaces M-O

- Manually enter information into highlighted spaces as applicable.
- The form should be electronically signed using an “s-signature” (for example, /s/ John Smith). An EFT tracking ID must first be entered on page 6, space L, before the worksheet will allow a signature to be entered.

### Page 9 – Spaces P-Q

- Manually enter information into highlighted spaces as applicable.