



PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
505 VAN NESS AVENUE | SAN FRANCISCO, CALIFORNIA 94102

February 3, 2025

**To: All California Telephone Corporations with a Digital Voice Fixed (DVF) or Digital Voice Nomadic (DVN) Utility Type Designation**

**Subject: Reporting Requirements and Obligations for All Interconnected Voice Over Internet Protocol (VoIP) Telephone Corporations Pursuant to D.24-11-003**

On November 7, 2024, the California Public Utilities Commission (CPUC or Commission) approved Decision (D.) 24-11-003 establishing a regulatory framework for telephone corporations providing interconnected Voice over Internet Protocol (VoIP) services.<sup>1</sup> The regulatory framework established two categories for Interconnected VoIP telephone corporations (carriers): Digital Voice Fixed (DVF) and Digital Voice Nomadic (DVN).

The CPUC Communications Division (CD) is sending this letter to all carriers with a DVF or DVN utility type as a reminder of their obligation to comply with the following reporting requirements:

Obligation	Authorization	Due Date	Utility Types <sup>2</sup>
Initial Performance Bond	D.24-11-003	March 1-May 31, 2025	DVF, DVN
PUC User Fees	Public Utilities (Pub. Util.) Code Section 431/D.24-11-003	Beginning July 1, 2025	DVF, DVN
Annual Performance Bond	D.24-11-003	March 31, 2026	DVF, DVN
Annual Reports on Operations and Financials for Calendar Year 2025*	General Order 104-A/ D.24-11-003	March 31, 2026	DVF
Annual Affiliate Transaction Report for Calendar Year 2025*	D.93-02-019/D.24-11-003	May 1, 2026	DVF, DVN

\*CPUC Report Templates are available

Additionally, there are no changes to the carrier's obligations to collect, report and remit public purpose programs surcharges. **Refer to Attachment A of this letter for information, applicability and filing instructions for each reporting requirement listed above.** Additional information regarding general reporting requirements is available at <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements>.

<sup>1</sup> [Interconnected VoIP Carriers Rulemaking](#)

<sup>2</sup> <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-carrier-types-with-definition>

To ensure that CPUC has updated information for the carrier's primary regulatory contact and official customer complaints contact, **login to the Telecommunications & User Fee Filing System (TUFFS) portal, review and validate the carrier contact information on or before June 1, 2025.**<sup>3</sup> The carrier contact information must be updated in the Commission's TUFFS portal within 30 days of any change. Additional information to access TUFFS is available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees>.

Failure to comply with CPUC rules and requirements may subject the carrier to Commission enforcement actions and/or financial penalties including but not limited to issuance of a citation pursuant to Resolution T-17601<sup>4</sup> and/or revocation of operating authority or registration. Additional information related to CD Citations is available at <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/cd-citation-program-for-service-providers>. For questions, send an email to [CDcompliance@cpuc.ca.gov](mailto:CDcompliance@cpuc.ca.gov).

Sincerely,



Risa Hernandez, Program Manager  
Communications Division

Enclosure: Attachment A – Reporting Requirements for Interconnected VoIP Telephone Corporations

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<sup>3</sup> TUFFS Portal: <https://tuffs.cpuc.ca.gov/s/login/?ec=302&startURL=%2Fs%2F>

<sup>4</sup> CD Citation Program Resolution available at <http://docs.cpuc.ca.gov/publisheddocs/published/g000/m216/k795/216795045.pdf>

**ATTACHMENT A  
REPORTING REQUIREMENTS FOR INTERCONNECTED VOIP  
TELEPHONE CORPORATIONS**

**1) INITIAL PERFORMANCE BOND FILING (DUE MARCH 1-MAY 31, 2025) AND ANNUAL PERFORMANCE BOND FILING (DUE MARCH 31, 2026 AND ANNUALLY THEREAFTER)**

Pursuant to D.24-11-003, all interconnected VoIP telephone corporations (carriers) must submit initial performance bonds between March 1 and May 31, 2025, and annual performance bond filings by March 31 of each year thereafter. Initial and Annual performance bonds must be submitted via the Advice Letter (Tier 1) process<sup>5</sup> and emailed to [TD. PAL@cpuc.ca.gov](mailto:TD.PAL@cpuc.ca.gov).

**a. Initial Performance Bonds**

An original hard copy of the performance bond must be submitted to the Commission's Communications Division-Telco Licensing Registration Oversight Section (or its successor) for record keeping. However, if no hard copy exists (the performance bond is only in electronic version), the carrier must submit an attestation with its initial performance bond advice letter filing that there is no original hard copy provided by the surety company and that the electronic bond is the same legal instrument as a paper bond. The hard copy document must be sent to the following address:

California Public Utilities Commission  
ATTN: Communications Division – Performance Bond  
505 Van Ness Avenue, Third Floor  
San Francisco, California 94102

Carriers unable to secure and file an initial performance bond prior to May 31, 2025 may file a one-time request for extension of up to 60 days by submitting the [Bond Filing Extension request form](#) via email to [cdcompliance@cpuc.ca.gov](mailto:cdcompliance@cpuc.ca.gov).

**b. Annual Performance Bonds**

A copy of the executed performance bond must be submitted along with supporting documentation that demonstrates that the performance bond is still in full force and continuous for the duration of the carrier's active license or registration with the Commission.

Additional Advice Letter information is available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/advice-letter-information>. For information regarding the Performance Bond filing requirement, visit: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements/performance-bond-requirements>.

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<sup>5</sup> <https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/communications-division/documents/licensing-compliance/advice-letter-information/alform.pdf>

**2) USER FEE (DUE BEGINNING JULY 1, 2025)**

Pursuant to Pub. Util. Code Section 431/D.24-11-003, all carriers are required to file user fees beginning on July 1, 2025. Carriers are required to report gross intrastate revenues subject to user fee monthly and remit user fees quarterly (for those with intrastate revenues in excess of \$750,000) or annually (for those with intrastate revenues of \$750,000 or less). User Fees are reported and remitted through the TUFFS portal. The link to access TUFFS as well as additional information is available at:

<https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/telecommunications-surcharges-and-user-fees>

**3) ANNUAL REPORT ON OPERATIONS AND FINANCES (DUE MARCH 31, 2026 AND ANNUALLY THEREAFTER) AND ANNUAL AFFILIATE TRANSACTION REPORT (DUE MAY 1, 2026 AND ANNUALLY THEREAFTER)**

Pursuant to General Order (G.O.) 104-A, D.93-02-019 and D.24-11-003, all carriers are required to file reports on their California operations as specified by the CPUC.

**a. All Interconnected VoIP carriers with a DVF utility type**

- (1) Operational and Financial Information Report ([CPUC Report Template](#))
- (2) Affiliate Transaction Report ([CPUC Report Template](#))

**b. All interconnected VoIP carriers with a DVN utility type**

- (3) Affiliate Transaction Report ([CPUC Report Template](#))

Additional Annual Report and Annual Affiliate Transaction Report requirement information and CPUC report templates are available at: <https://www.cpuc.ca.gov/industries-and-topics/internet-and-phone/carrier-reporting-requirements/annual-report-forms>.

The Annual Report and Affiliate Transaction Reports fall within the CPUC G.O. 66-C and Pub. Util. Code Section 583. These statutes address public inspection of reports filed with the CPUC. Reports are public records and, as such, are open to public inspection unless they are within the exclusions of G.O. 66-C or exempted under the California Public Records Act (Government Code (GC) Section 6250 *et seq.*). Records exempted from public inspection may be made public on a case-specific determination by the CPUC that the public interest in withholding those records clearly outweighs the public interest in disclosure. (See GC Section 6254(a)).