

REVISED 12/28/2023

FILED 12/28/2023
DOCUMENT NO. 06762-2023
FPSC - COMMISSION CLERK

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: December 28, 2023

TO: Office of Commission Clerk (Teitzman)

FROM: Office of the General Counsel (Rubottom, Dike) *SMC*
Deputy Executive Director, Administrative (Lynn) *ACL*
Division of Economics (McNulty, Hampson, Kunkler) *EJD*

RE: Docket No. 20230115-EU – Proposed amendment of Rule 25-6.0131, F.A.C., Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives.

AGENDA: 01/10/24 – Regular Agenda – Rule Proposal – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Administrative

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

Rule 25-6.0131, Florida Administrative Code (F.A.C.), Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives, implements the Commission's statutory mandate to collect a fee, known as a regulatory assessment fee (RAF), from each regulated electric company under the jurisdiction of the Commission as provided in Sections 350.113 and 366.14, Florida Statutes (F.S.). Specifically, the rule establishes filing requirements and a rate at which the RAF should be calculated for investor-owned electric utility companies (IOUs), municipal electric utilities, and rural electric cooperatives.

Statutory History

In Section 350.113, F.S., the Legislature established RAFs as the exclusive funding mechanism for the Commission. Each utility or company regulated by the Commission is required to pay a RAF, and collected RAFs are credited to the Florida Public Service Regulatory Trust Fund (PSC Trust Fund).¹ Monies from the PSC Trust Fund are to be used in the operation of the Commission and are withdrawn according to the Commission's budget that is set annually by the Legislature.²

Each utility or company under the Commission's jurisdiction is required to pay a RAF every six months, and the RAF must be based upon the company's gross operating revenues for the preceding six-month period.³ The Legislature did not prescribe the rate at which the RAF must be calculated from a company's revenues, but it did provide statutory guidance the Commission must follow in establishing and managing RAF rates through rulemaking:

1. The RAF for each industry must, to the extent practicable, be related to the cost of regulating that industry; the Commission must therefore endeavor to establish a RAF rate for each regulated industry that is sufficient to cover the cost of regulating the utilities or companies in that industry.⁴
2. The RAF rate may not exceed a maximum rate established by the Legislature for each industry.⁵
3. RAFs collected from one industry may not be used to subsidize the regulatory costs of another industry.⁶

History of Commission RAFs for Electric Utilities

Prior to 1980, the Legislature controlled RAFs directly by statute and set a separate RAF rate for each industry regulated by the Commission.⁷ However, in 1980 the Legislature enacted a statute that provided a maximum RAF rate for each industry and left it to the Commission to establish specific RAF rates through agency rulemaking.⁸ To implement this change enacted by the Legislature in the statutory scheme related to RAFs, the Commission adopted its original RAF

¹ See Sections 350.113, 364.336, 366.14, 367.145, 368.109, F.S.

² Section 350.113, F.S.

³ *Id.*

⁴ Section 350.113(3), F.S.

⁵ See Sections 364.336, 366.14, 367.145, 368.109, F.S.

⁶ See Section 367.145(3), F.S.

⁷ See Order No. 9438, issued on July 3, 1980, in Docket No. 800521-PU, *In Re: Proposed Rulemaking to Impose Upon Utilities and Railroads Regulatory Fees Based Upon Gross Operating Revenues for: Telephone Companies, Electric IOUs, Municipal and Rural Electric Cooperatives, Gas Companies, Water and Sewer Companies, Radio Common Carriers, Railroads.*

⁸ *Id.*; see also Ch. 80-289, 1980 Fla. Laws 1249 (creating Section 351.51, F.S., which was later renumbered as Section 350.113, F.S., and was amended when separate RAF statutes were adopted for each industry).

rules, including for electric utilities, in 1980 through emergency rulemaking⁹ and adopted them as permanent rules later that year.¹⁰

Rule 25-6.0131, F.A.C., was adopted by the Commission in 1983 to replace the original RAF rules for electric utilities.¹¹ The RAF rate for municipal electric utilities and rural electric cooperatives has not been updated since it was originally established by the Commission in 1980.¹² The RAF rate for IOUs has been amended five times since it was adopted in 1980, but has not been updated since 1999.¹³

Temporary Exemption from SERC and Legislative Ratification Requirements

In 2010, the Legislature amended Section 120.541, F.S., to require agencies to prepare a statement of estimated regulatory costs (SERC) for any rule that will have an adverse impact on small business or that is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate within one year after implementation. Since the statute was amended in 2010, Section 120.541, F.S., has also required legislative ratification of all proposed agency rules that exceed \$1 million in regulatory cost impact within a 5-year period after implementation.¹⁴ During the 2023 legislative session, however, the Legislature granted the Commission a one-year exemption from the SERC and ratification requirements for rules amended to increase RAF rates.¹⁵

Because of the size of the industries regulated by the Commission, any meaningful increase in RAFs will trigger ratification. The lengthy time and uncertainty introduced by the legislative ratification requirement, coupled with the time required for rulemaking and the additional time required to realize the collection of RAFs, have prevented the Commission from managing RAF revenues through rulemaking in any industry since 2010.

Other Procedural Issues

A Notice of Rule Development for Rule 25-6.0131, F.A.C., appeared in the September 12, 2023, edition of the Florida Administrative Register, Vol. 49, No. 177. Staff held a rule development

⁹ See Order No. 9438, *supra* note 7.

¹⁰ See Order No. 9491, issued on August 13, 1980, in Docket No. 800521-PU, *In Re: Proposed Rulemaking to Impose Upon Utilities and Railroads Regulatory Fees Based Upon Gross Operating Revenues for: Telephone Companies, Electric IOU's, Municipal and Rural Electric Cooperatives, Gas Companies, Water and Sewer Companies, Radio Common Carriers, Railroads.* (adopting Rules 25-1.45 – 25.1.49, F.A.C., Regulatory Assessment Fees).

¹¹ See Order No. 11887, issued on April 27, 1983, in Docket No. 810160-ADM(RA), *In Re: Adoption of Rules 25-4.161, 25-6.131, 25-7.131, 25-10.24, and 25-23.12, Regulatory Assessment Fees; Repeal of Rules 25-1.45 through 25-1.49, Pertaining to Regulatory Assessment Fees; and Repeal of Rules 25-6.13 and 25-7.13, Gross Intrastate Operating Revenue Report.* Rule 25-6.131, F.A.C., was later renumbered as Rule 25-6.0131, F.A.C.

¹² See Order No. 9438, *supra* note 7 (establishing a RAF rate of “1/64 of one percent,” or 0.00015625, for municipal electrics and rural electric cooperatives).

¹³ See Order No. PSC-98-1660-FOF-EI, issued on December 9, 1998, in Docket No. 980276-EI, *In re: Proposed Amendment of Rule 25-6.0131, F.A.C., Investor-Owned Electric Company Regulatory Assessment Fees.* (decreasing the RAF rate for investor-owned utilities from 0.000833 to 0.00072).

¹⁴ See Section 120.541(3), F.S.

¹⁵ See Section 120.80(13)(g)2., F.S. (“For the 2023-2024 fiscal year, rules adopted by the Florida Public Service Commission to implement ss. 350.113, 364.336, 366.14, 367.145, and 368.109 are not subject to s. 120.541. This subparagraph expires July 1, 2024.”). See also Ch. 2023-240, § 51.

Docket No. 20230115-EU

Date: December 28, 2023

workshop on September 27, 2023. Participating in the workshop were the Office of Public Counsel and Tampa Electric Company. No post-workshop comments were filed.

This recommendation addresses whether the Commission should propose the amendment of Rule 25-6.0131, F.A.C., Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives. The Commission has jurisdiction pursuant to Sections 120.54, 350.113, 366.05, and 366.14, F.S.

Discussion of Issues

Issue 1: Should the Commission propose the amendment of Rule 25-6.0131, F.A.C., Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives?

Recommendation: Yes, the Commission should propose the amendment of Rule 25-6.0131, F.A.C., as set forth in Attachment A. The Commission should also certify that Rule 25-6.0131, F.A.C., is a rule the violation of which would be a minor rule violation pursuant to Section 120.695, F.S. (Rubottom, Lynn, McNulty).

Staff Analysis: Rule 25-6.0131, F.A.C., implements the Commission’s statutory mandate to establish and collect RAFs from electric utilities. The purpose of this rulemaking is to update the rate at which RAFs are calculated for electric utilities to accurately reflect the cost of regulation.

Current Situation and Future Projections

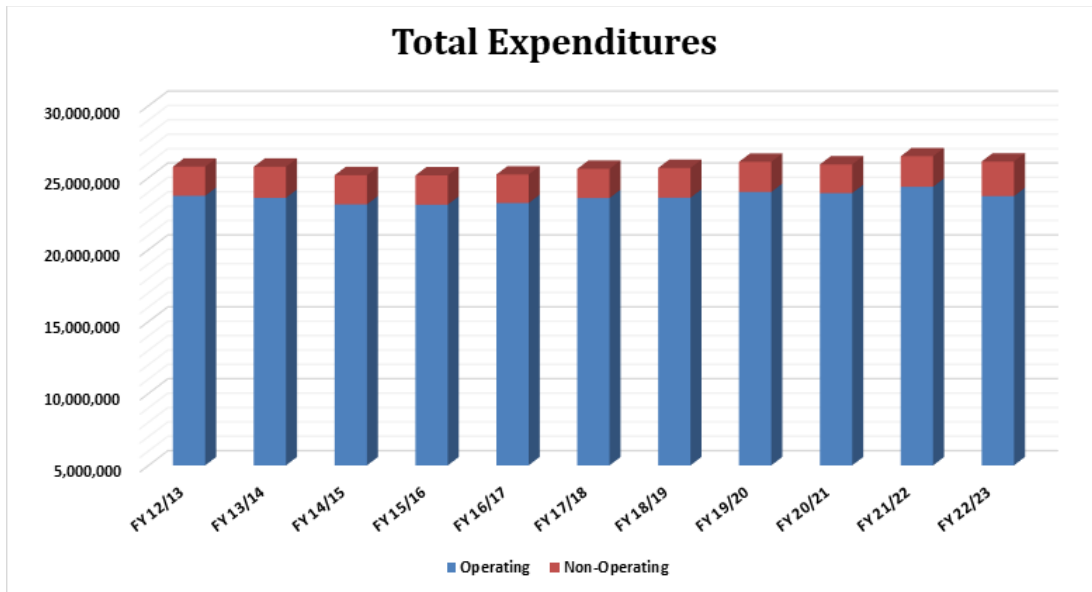
The Commission’s overall cost of regulation has exceeded its collected RAF revenues in seven of the last eleven years. In recent years, Commission management has used internal cost controls to mitigate the difference in revenues and expenditures. Internal cost controls have involved holding positions vacant, limiting travel to only mission-critical functions, reducing/deferring professional development and training, postponing IT equipment purchases, reducing leased space, closing field offices and eliminating positions. As an example, and to quantify some of these actions, since 2010 the staffing footprint has been reduced by 15%, lease costs have been reduced \$80,000, and vehicle fleet has been reduced by 23%. All internal management of the Commission’s budget has allowed total expenditures to stay relatively flat, despite recent legislative mandates (Table 1-1) that may have otherwise increased expenditures and adversely influenced the trust fund.

Table 1-1 - Recent Legislative Mandates

Florida Retirement System Modifications	\$182,000
Health Insurance Adjustment	\$420,000
Salary Increases	\$2,155,000
SB 1944 (Utility Pole Bill)	\$926,000
Storm Hardening	\$276,000
	<u>\$3,959,000</u>

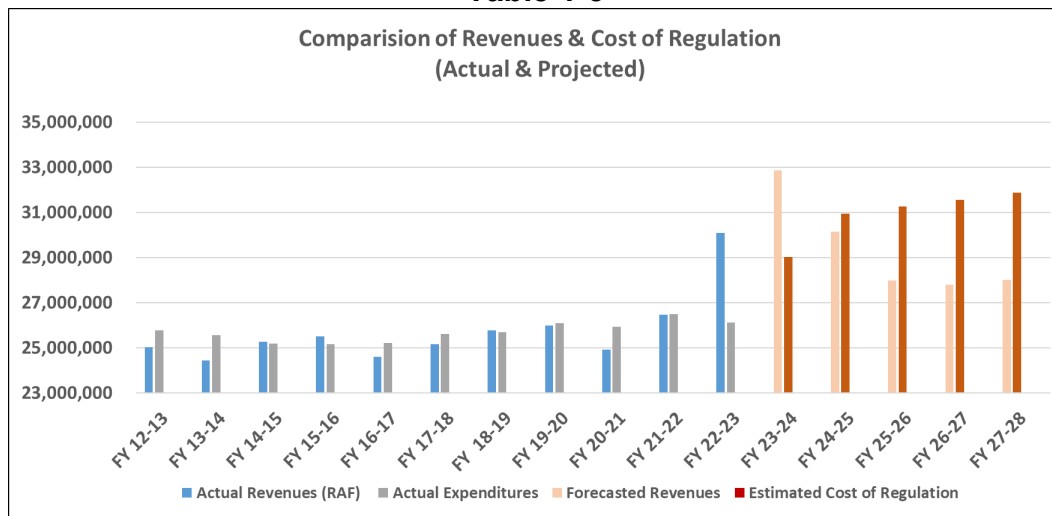
Commission expenditures include both operating and non-operating costs. (Table 1-2). Non-operating cost are roughly \$2 million per year and are determined as a percentage of revenues collected. The Commission would consider the non-operating cost and roughly 96% of operating cost as non-discretionary. In other words, only 3% - 4% of operating cost, or approximately \$1 million (using FY 2020 – FY 2023 as an example) of Commission expenditures are subject to internal controls. Therefore, the internal measures described above have only a temporary and limited impact on the cost of regulation.

Table 1-2
Total Expenditures



The recent legislative changes and mandates have increased the Commission’s costs, and staff projects that without any offsetting increase in revenues, the annual deficit will increase significantly over the next three to five years. (Table 1-3).

Table 1-3



Source: Commission Staff¹⁶

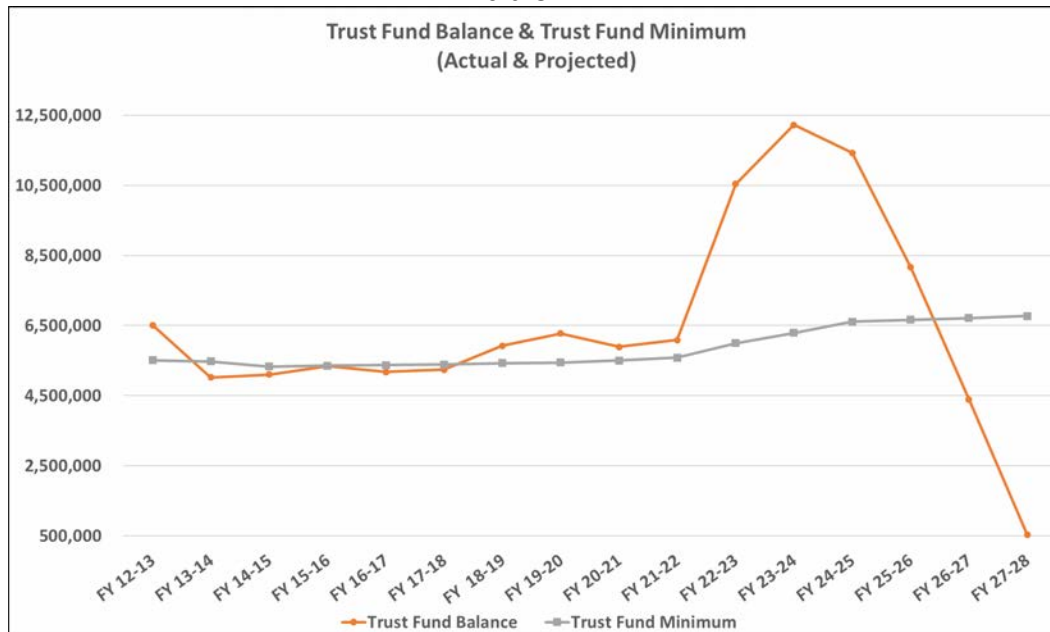
Projected deficits in the electric industry are particularly concerning. Regulation of electric IOUs accounts for the largest share of the Commission’s total regulatory workload and therefore of the Commission’s total expenditures. Looking at FY 26/27, staff calculates that the projected cost of regulating IOUs will be \$18,233,324 and that the projected RAF revenues from IOUs, based on

¹⁶ Staff’s projection of the Commission’s future cost of regulation in Table 1-3 includes, for more immediate years, the known operational costs and legislative mandates and, for the out years, assumes a growth rate of 2.6%.

the current RAF rate of 0.00072, will be \$15,473,309, resulting in a projected shortfall of \$2,760,015.

When the Commission’s revenues consistently do not match expenditures, the PSC Trust Fund is depleted over time as deposits fail to replace the agency’s annual operating budget appropriated by the Legislature. Under current RAF rates and the projected annual budget deficit described above, staff projects that the PSC Trust Fund balance will decline substantially over the next few years. (Table 1-4).

Table 1-4



Source: Commission Staff

The current status and near-term projections of the PSC Trust Fund balance and of the Commission’s annual revenues and expenditures in the electric industry demonstrate a need to raise agency revenues by increasing RAF rates for IOUs.

Calculation of Recommended RAF Rates for Electric Companies

In order to calculate a new RAF rate that would address the projected shortfall in the Commission’s budget for the electric industry, staff first determined how much additional revenue is needed to cover the cost of regulation. For IOUs, and separately for municipal and cooperative utilities, staff looked at projections for FY 26/27 and performed the following calculation to determine the projected revenue deficit:

$$\text{Cost of Regulation} - (\text{Utility Gross Revenues} \times \text{Current RAF Rate}) = \text{Revenue Deficit}$$

For electric IOUs in FY 26/27, staff projected a cost of regulation of \$18,233,324 and utilities’ aggregate gross revenues of \$21,490,706,756. Applying the current RAF rate of 0.00072, staff projected a deficit of \$2,760,015.¹⁷ Staff calculated that increasing the RAF rate for electric

¹⁷ \$18,233,324 – (\$21,490,706,756 x 0.00072) = \$2,760,015.

IOUs from 0.00072 to 0.000848 would result in an increase of nearly \$2.8 million in Commission revenues for FY 26/27, covering the projected shortfall.¹⁸

For municipal and cooperative electric utilities in FY 26/27, staff projected a cost of regulation of \$849,208 and utilities' aggregate gross revenues of \$8,573,862,477. Applying the current RAF rate of 0.00015625, staff projected a surplus of \$490,458.¹⁹ Staff calculated that decreasing the RAF rate for municipal electric utilities and rural electric cooperatives from 0.00015625 to 0.00009905 would result in a decrease of nearly \$500,000 in Commission revenues for FY 26/27, avoiding the projected surplus.²⁰

Therefore, staff recommends that the RAF rate for electric IOUs be increased from 0.00072 to 0.000848. The new rate would be well below the statutory RAF cap of 0.00125,²¹ and the impact of the new RAF rate on individual IOU customers, based on a residential monthly bill for 1,000 kilowatt-hours (kWh), would come to an increase of approximately \$0.02. (Table 1-5 below).

Staff also recommends that the RAF rate for municipal electric utilities and rural electric cooperatives be decreased from 0.00015625 to 0.00009905. The new rate will be below the statutory RAF cap of 0.00015625,²² and the impact of the new RAF rate on individual municipal and cooperative customers, based on a residential monthly bill for 1,000 kWh, would come to a decrease of approximately \$0.01. (Table 1-5 below).

Table 1-5

	IOUs	Munis/Coops
Statutory RAF Cap	0.00125	0.00015625
Current RAF Rate	0.00072	0.00015625
Recommended RAF Rate	0.000848	0.00009905
Impact on Customers (Based on Residential Bill at 1,000 kWh)	\$0.02	-\$0.01

Source: Commission Staff

Recommended Amendments to Rule 25-6.0131, F.A.C.

Staff recommends that the Commission amend Rule 25-6.0131, F.A.C., including the forms incorporated by reference, as set forth in Attachment A. Updated RAF rates, as detailed above, are the only substantive amendments staff is recommending to Rule 25-6.0131, F.A.C. Other recommended amendments to the rule are non-substantive, designed to provide consistency and clarity to the rule language.

¹⁸ \$18,233,324 – (\$21,490,706,756 x 0.000848) = \$0.

¹⁹ \$849,208 – (\$8,573,862,477 x 0.00015625) = (\$490,458).

²⁰ \$849,208 – (\$8,573,862,477 x 0.00009905) = \$0.

²¹ See Section 366.14(1), F.S.

²² See Section 366.14(4), F.S.

Minor Violation Rules Certification

Pursuant to Section 120.695, F.S., for each rule filed for adoption, the agency head shall certify whether any part of the rule is designated as a rule the violation of which would be a minor violation. Rule 25-6.0131, F.A.C., is on the Commission's minor violation rule list because violation of the rule would not result in economic or physical harm to a person or adverse effects on the public health, safety, or welfare and would not create a significant threat of such harm. The proposed amendments to the rule would not alter the likelihood or risk of such harms in the event of a violation. Thus, if the Commission proposes the amendment, staff recommends that the Commission certify that Rule 25-6.0131, F.A.C., is a rule the violation of which would be a minor violation pursuant to Section 120.695, F.S.

Statement of Estimated Regulatory Costs

As discussed above, rules adopted by the Commission during the 2023-2024 fiscal year to implement Sections 350.113 and 366.14, F.S., are not subject to the SERC requirement of Section 120.541, F.S.²³ Therefore, no SERC has been prepared.

Conclusion

Based on the foregoing, staff recommends that the Commission propose the amendment of Rule 25-6.0131, F.A.C., as set forth in Attachment A. In addition, staff recommends that the Commission certify that Rule 25-6.0131, F.A.C., is a rule the violation of which would be a minor rule violation pursuant to Section 120.695, F.S.

If the Commission proposes the amendment, staff notes that the new RAF rate will be applied to the company's gross operating revenues based on the date the amended rule becomes effective. For example, if the new rule becomes effective on April 1, 2024, the current RAF rate will be applied to the company's gross operating revenues for the period of January 1, 2024, through March 31, 2024, and the new RAF rate will be applied to the company's gross operating revenues for the period of April 1, 2024, through June 30, 2024.

²³ See *supra* p. 3 and note 15.

Issue 2: Should this docket be closed?

Recommendation: Yes, if no requests for hearing or JAPC comments are filed, the rule should be filed for adoption with the Department of State, and the docket should be closed. (Rubottom).

Staff Analysis: If no requests for hearing or JAPC comments are filed, the rule should be filed with the Department of State for adoption, and the docket should be closed. Staff notes that if there are no requests for hearing or JAPC comments filed, the rule will be filed for adoption on approximately March 12, 2024, and will become effective on approximately April 1, 2024.

1 **25-6.0131 Regulatory Assessment Fees; Investor-owned Electric Companies,**
2 **Municipal Electric Utilities, Rural Electric Cooperatives.**

3 (1) As applicable and as provided in Section 350.113, F.S., and Section 366.14, F.S., each
4 company, utility, or cooperative shall remit to the Commission a fee based upon its gross
5 operating revenue. This fee shall be referred to as a regulatory assessment fee. Regardless of
6 the gross operating revenue of a company, utility, or cooperative, a minimum annual
7 regulatory assessment fee of \$25 shall be imposed.

8 (a) Each investor-owned electric company shall pay a regulatory assessment fee in the
9 amount of 0.000848 ~~0.00072~~ of its gross operating revenues derived from intrastate business,
10 excluding sales for resale between investor-owned electric companies ~~public utilities~~,
11 municipal electric utilities, and rural electric cooperatives or any combination thereof.

12 (b) Each municipal electric utility and rural electric cooperative shall pay a regulatory
13 assessment fee in the amount of 0.00009905 ~~0.00015625~~ of its gross operating revenues
14 derived from intrastate business, excluding sales for resale between investor-owned electric
15 companies ~~public utilities~~, municipal electric utilities, and rural electric cooperatives or any
16 combination thereof.

17 (2) Regulatory assessment fees are due each January 30 for the preceding period or any
18 part of the period from July 1 until December 31, and on July 30 for the preceding period or
19 any part of the period from January 1 until June 30.

20 (3) If the due date falls on a Saturday, Sunday, or a holiday, the due date is extended to the
21 next business day. If the fees are sent by registered mail, the date of the registration is the
22 United States Postal Service's postmark date. If the fees are sent by certified mail and the
23 receipt is postmarked by a postal employee, the date on the receipt is the United States Postal
24 Service's postmark date. The postmarked certified mail receipt is evidence that the fees were
25 delivered. Regulatory assessment fees are considered paid on the date they are postmarked by

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

1 the United States Postal Service or received and logged in by the Commission’s Division of
2 Administrative and Information Technology Services in Tallahassee. Fees are considered
3 timely paid if properly addressed, with sufficient postage and postmarked no later than the due
4 date.

5 (4) Commission Form PSC/ECO PSC/AFD 68 (12/23) (01/99), entitled “Investor-Owned
6 Electric Utility Regulatory Assessment Fee Return,” is available at [\[new hyperlink\]](#)
7 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02610>; Commission Form PSC/ECO
8 PSC/AFD 69 (12/23) (07/96), entitled “Municipal Electric Utility Regulatory Assessment Fee
9 Return,” is available at [\[new hyperlink\]](#)

10 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02611>; and Commission Form
11 PSC/ECO PSC/AFD 70 (12/23) (07/96), entitled “Rural Electric Cooperative Regulatory
12 Assessment Fee Return,” is available at [\[new hyperlink\]](#)

13 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02612>. These forms are incorporated
14 into this rule by reference and may be also be obtained from the Commission’s Division of
15 Administrative and Information Technology Services. The failure of a company, utility, or
16 cooperative to receive a return form shall not excuse the company, utility, or cooperative from
17 its obligation to timely remit the regulatory assessment fees.

18 (5) Each company, utility, or cooperative shall have up to and including the due date in
19 which to:

20 (a) Remit the total amount of its fee; or

21 (b) Remit an amount which the company, utility, or cooperative estimates is its full fee.

22 (6) Where the company, utility, or cooperative remits less than its full fee, the remainder
23 of the full fee shall be due on or before the 30th day from the due date and shall, where the
24 amount remitted was less than 90 percent of the total regulatory assessment fee, include
25 interest as provided by paragraph (8)(b) of this rule.

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

1 (7) A company, utility, or cooperative may request either a 15-day or a 30-day extension
2 of its due date for payment of regulatory assessment fees or for filing its return form by
3 submitting to the Division of Administrative and Information Technology Services
4 Commission Form PSC/AIT 124 (12/11)₂ entitled “Regulatory Assessment Fee Extension
5 Request,” which is incorporated into this rule by reference and is available at:
6 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02620>. This form may also be
7 obtained from the Commission’s Division of Administrative and Information Technology
8 Services.

9 (a) The request for extension must be received by the Division of Administrative and
10 Information Technology Services at least two weeks before the due date.

11 (b) The request for extension will not be granted if the company, utility, or cooperative has
12 any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

13 (c) Where a company, utility, or cooperative receives an extension of its due date pursuant
14 to this rule, the entity shall remit a charge as set out in Section 350.113(5), F.S., in addition to
15 the regulatory assessment fee.

16 (8) The delinquency of any amount due to the Commission from the company, utility, or
17 cooperative pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the
18 first calendar day after any date established as the due date either by operation of this rule or
19 by an extension pursuant to this rule.

20 (a) A penalty, as set out in Section 350.113~~(4)~~, F.S., shall apply to any such delinquent
21 amounts.

22 (b) Interest at the rate of 12 percent per annum shall apply to any such delinquent amounts.

23 *Rulemaking Authority 350.127(2), 366.05 FS. Law Implemented 350.113, 366.14 FS. History—*
24 *New 5-18-83, Amended 2-9-84, Formerly 25-6.131, Amended 6-18-86, 10-16-86, 3-7-89, 2-*
25 *19-92, 7-7-96, 1-1-99, 5-7-13,_____.*

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE «Field1»

Investor-Owned Electric Utility Regulatory Assessment Fee Return

STATUS:
 Actual Return
 Estimated Return
 Amended Return
 PERIOD COVERED:
 «Field3»

Florida Public Service Commission

(See Filing Instructions on Back of Form)

«Field2»

FOR PSC USE ONLY

Check # _____
 \$ _____ 06-02-002
 003001
 \$ _____ E
 \$ _____ P 06-02-002
 \$ _____ I 004011

Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

(Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	Total Sales to Ultimate Consumers	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	Total Sales of Electricity	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	Total Revenue Net of Refunds	\$ _____	\$ _____	\$ _____
13.	OTHER OPERATING REVENUES:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Deferred Fuel Revenues	_____	_____	_____
21.	Deferred Conservation Revenues	_____	_____	_____
22.	Unbilled Revenues	_____	_____	_____
23.	Other	_____	_____	_____
24.	Total Other Operating Revenues	\$ _____	\$ _____	\$ _____
25.	Total Electric Operating Revenues	\$ _____	\$ _____	\$ _____
26.	Adjustments: (Specify)	_____	_____	_____
27.	_____	_____	_____	_____
28.	_____	_____	_____	_____
29.	_____	_____	_____	_____
30.	_____	_____	_____	_____
31.	_____	_____	_____	_____
32.	Total Adjustments	\$ _____	_____	_____
33.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
34.	REGULATORY ASSESSMENT FEE RATE	_____	_____	_____
35.	REGULATORY ASSESSMENT FEE DUE (Line 33 x Line 34)	0.000848 ,00072	_____	_____
36.	Less: Payment for Jan. 1 – Jun. 30 Period	(_____)	_____	_____
37.	NET REGULATORY ASSESSMENT FEE DUE (see #2 on back)	_____	_____	_____
38.	Penalty For Late Payment (see #3 on back)	_____	_____	_____
39.	Interest For Late Payment (see #3 on back)	_____	_____	_____
40.	Extension Payment Fee (see #4 on back)	_____	_____	_____
41.	TOTAL AMOUNT DUE ⁽¹⁾	\$ _____	_____	_____

⁽¹⁾As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see #5 on back)

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Utility Official) (Title) (Date)

 (Please Print Name) Telephone Number () Fax Number ()

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Investor-Owned Electric Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 34 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Rule Section 25-6.0131(1)(a), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 38). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 39).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC/AIT 124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** Computational errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics Accounting and Finance at (850) 413-6410 ~~413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE «Field1»

Municipal Electric Utility Regulatory Assessment Fee Return

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:

«Field3»

Florida Public Service Commission

(See Filing Instructions on Back of Form)

«Field2»

FOR PSC USE ONLY

Check # _____
 \$ _____ 06-02-001
 003001
 \$ _____ E
 \$ _____ P 06-02-001
 \$ _____ I 004011
 Postmark Date _____
 Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

LINE NO.	(Name of Utility) ACCOUNT CLASSIFICATION	(Address)	(City/State)	(Zip)
		INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	Total Sales to Ultimate Consumers	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	Total Sales of Electricity	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	Total Revenue Net of Refunds	\$ _____	\$ _____	\$ _____
13.	Other Operating Revenues:	_____	_____	_____
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Total Other Operating Revenues	\$ _____	\$ _____	\$ _____
21.	Total Electric Operating Revenues	\$ _____	\$ _____	\$ _____
22.	Adjustments: (Specify)	_____	_____	_____
23.	_____	_____	_____	_____
24.	_____	_____	_____	_____
25.	_____	_____	_____	_____
26.	_____	_____	_____	_____
27.	_____	_____	_____	_____
28.	Total Adjustments	\$ _____	_____	_____
29.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
30.	REGULATORY ASSESSMENT FEE RATE	<u>0.00002905 -00015625</u>	_____	_____
31.	REGULATORY ASSESSMENT FEE DUE (Line 29 x Line 30)	_____	_____	_____
32.	Less: Payment for Jan. 1 - Jun. 30 Period	(_____)	_____	_____
33.	NET REGULATORY ASSESSMENT FEE DUE (see #2 on back)	_____	_____	_____
34.	Penalty For Late Payment (see #3 on back)	_____	_____	_____
35.	Interest For Late Payment (see #3 on back)	_____	_____	_____
36.	Extension Payment Fee (see #4 on back)	_____	_____	_____
37.	TOTAL AMOUNT DUE	\$ _____	_____	_____

¹⁾As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see #5 on back)

THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

 (Signature of Utility Official) (Title) (Date)

 (Please Print Name) Telephone Number () Fax Number ()

F.E.I. No. _____

PSC/ECO PSC/AFD 69 (12/23) (07/96)
 Rule 25-6.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Municipal Electric Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 30 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Rule Section 25-6.0131(1)(b), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 34). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 35).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC/AIT 124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics Accounting and Finance at (850) 413-6410 ~~413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE «Field1»

Rural Electric Cooperative Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:

«Field3»

«Field2»

FOR PSC USE ONLY

Check # _____

\$ _____ 06-02-001
003001

\$ _____ E

\$ _____ P 06-02-001
004011

\$ _____ I

Postmark Date _____

Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	Total Sales to Ultimate Consumers	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	Total Sales of Electricity	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	Total Revenue Net of Refunds	\$ _____	\$ _____	\$ _____
13.	Other Operating Revenues:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Total Other Operating Revenues	\$ _____	\$ _____	\$ _____
21.	Total Electric Operating Revenues	\$ _____	\$ _____	\$ _____
22.	Adjustments: (Specify)			
23.	_____	\$ _____	_____	_____
24.	_____	_____	_____	_____
25.	_____	_____	_____	_____
26.	_____	_____	_____	_____
27.	_____	_____	_____	_____
28.	Total Adjustments	\$ _____	_____	_____
29.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
30.	REGULATORY ASSESSMENT FEE RATE	<u>0.00009905</u> 0.0015625		
31.	REGULATORY ASSESSMENT FEE DUE <i>(Line 29 x Line 30)</i>	_____	_____	_____
32.	Less: Payment for Jan. 1 – Jun. 30 Period	(_____)		
33.	NET REGULATORY ASSESSMENT FEE DUE <i>(see #2 on back)</i>	_____	_____	_____
34.	Penalty For Late Payment <i>(see #3 on back)</i>	_____	_____	_____
35.	Interest For Late Payment <i>(see #3 on back)</i>	_____	_____	_____
36.	Extension Payment Fee <i>(see #4 on back)</i>	_____	_____	_____
37.	TOTAL AMOUNT DUE	\$ _____	_____	_____

⁰⁾As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 *(see #5 on back)*

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)	(Title)	(Date)
(Please Print Name)	Telephone Number () _____	Fax Number () _____
	F.E.I. No. _____	

PSC/ECO PSC/AFD 70 (12/23) (07/96)
 Rule 25-6.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Rural Electric Cooperative)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 30 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Rule Section 25-6.0131(1)(b), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 34). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 35).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC/AIT 124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics Accounting and Finance at (850) 413-6410 ~~413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

FLORIDA PUBLIC SERVICE COMMISSION

Select
(Type of Industry)

REGULATORY ASSESSMENT FEE EXTENSION REQUEST

(Utility/Company) (Utility/Co Code) (FEID No.)
Mailing Address: _____

This is to request an extension for filing the Regulatory Assessment Fee Return for the above utility/company for the period indicated below:

PERIOD - ,

- 15 days to ,
- 30 days to ,

Statement of Good Cause (Reason For Request): _____

(Signature) (Title)

(Date) (Telephone Number) (FAX Number)

NOTE TO UTILITY/COMPANY

- Your Regulatory Assessment Fee Extension Request form must be filed and received by the Florida Public Service Commission at the address referenced below **BY CLOSE OF BUSINESS ON** before the payment due date of , . Once your request is received, you will be notified by fax (or by mail when a fax number is not provided) indicating that your request was approved or denied. **THIS IS NOT AN AUTOMATIC EXTENSION, THEREFORE YOU MUST RECEIVE APPROVAL FROM THE COMMISSION IN ORDER TO RECEIVE AN EXTENSION. See approval criteria on the back of this form.**
- If an extension of **15 days or less is approved**, 0.75% of the fee is to be included when making payment.
- If an extension of **16 to 30 days is approved**, 1.5% of the fee is to be included when making payment.

FOR PUBLIC SERVICE COMMISSION USE ONLY

Request Approved

Request Denied

The 20__ Regulatory Assessment Fee has not been received.

The 20__ Regulatory Assessment Fee was delinquent. Prior penalty and/or interest has not been received for your 20__ Regulatory Assessment Fee.

The request was received too late for processing.

APPROVED BY: _____ (Fiscal Services Section Supervisor) _____ (Date)

If you have questions, please contact a staff member of the Fiscal Services Section or write to Division of Administrative & Information Technology Services, Fiscal Services Section, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399.

PSC/AIT 124 (12/11)
Rules 25-4.0161, 25-6.0131, 25-7.0131, and 25-30.120, F.A.C.

Criteria for Extension Request

- Form PSC/AIT 124, *Regulatory Assessment Fee Extension Request*, must contain a statement of good cause/reason for extension request. Examples of good cause include reasons such as financial hardship, severe illness, or acts of God; but do not include reasons such as management oversight or vacation time.
- The request for extension must be received by the Division of Administrative & IT Services at least two weeks before the Regulatory Assessment Fee due date.
- The request for extension will not be granted if the utility has any unpaid regulatory assessment fees, penalties, and/or interest due from a prior period(s).
- Please be aware that pursuant to Section 837.06, F.S., whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree.