



Guide to Telecom Rules

CODE OF FEDERAL REGULATIONS

TITLE 47 – Telecommunications

PART 32 – Uniform System of Accounts for Telecommunications Companies

How to use this document

The NECA Guide to Telecom Rules is a companion document for use in conjunction with the Electronic Code of Federal Regulations. The GTR augments the e-CFR by providing:

Summaries of significant actions

This section includes all orders that changed this part. The initial date in each summary refers to the date the FCC released an order; effective dates are at the end of each summary. This section may also include relevant court orders and other significant decisions that may affect this part without changing any specific rules.

Chronologies

Each section title is accompanied by a chronology listing orders that changed the section. All dates refer to *release dates* of Orders that changed the rule. Clicking on any date sends you to the corresponding significant action summary where you will find effective dates, as well as links to the order for further details. (Some early orders are not available electronically and will not have a link.)

Text of pending rules

Rules that have been adopted by the FCC but are not yet effective because they are awaiting Federal Register publication or Office of Management and Budget approval, are indicated in the Chronologies section. Click on **(pending text)** to go to the text of the pending rules.

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Significant Actions Affecting 47 C.F.R. Part 32

05/15/86 The Commission added Part 32 to Title 47 C.F.R., replacing Parts 31 and 33, and introducing a new system of accounts. Revision of the Uniform System of Accounts and Financial Reporting Requirements for Class A and Class B Telephone Companies (Parts 31, 33, 42 and 43 of The Commission's Rules), CC Docket No. 78-196, [Report and Order](#), 51 Fed. Reg. 43498 (1986). Corrections, 59 Fed. Reg. 46930 (1994). Effective 01/01/88.

02/06/87 The Commission adopted rules for recording transactions between regulated telephone companies and their corporate affiliates, and cost allocation standards for use in apportioning costs between regulated and nonregulated activities. The purpose of these rules was to inhibit carriers from imposing on ratepayers, who pay for regulated services, the costs and risks of carriers' unregulated ventures. The Commission amended §§ 32.14, 32.23, 32.102, 32.1220, 32.1406, 32.2311, 32.2321, 32.2341, 32.6999, 32.7990, and 64.901. Additionally, the Commission added §§ 32.27 and 32.7991. Separation of Costs of Regulated Telephone Service From Costs of Nonregulated Activities, Amendment of Part 31, the Uniform System of Accounts for Class A and Class B Telephone Companies to Provide for Nonregulated Activities and to Provide for Transactions between Telephone Companies and their Affiliates, CC Docket No. 86-111, [Report and Order](#), 2 FCC Rcd 1298 (1987). Effective 01/01/88.

02/18/87 The Commission amended §§ 32.22 (a), 32.25, 32.2000 (a)(2) and (f)(6), and 32.5999 (f)(5), in response to petitions for reconsideration, which sought clarification of: application of materiality determination requirements to comprehensive interperiod tax allocation items and recording of contingent liabilities; capitalization of items of central office equipment costing \$200 or less; treatment of sale of land and artworks; certain record keeping requirements for re-installed units; provision of expense matrix; cost of removal; and date for implementation. Revision of the Uniform System of Accounts for Telecommunications Companies (Parts 31, 33, 42 and 43 of The Commission's Rules), CC Docket No. 78-196, [Memorandum Opinion and Order](#), 2 FCC Rcd 1086 (1987). Effective 01/01/88.

05/15/87 The Commission amended § 32.7620 upon determination that payments incurred as a result of adverse antitrust judgments or settlements should be recorded in Account 370 and that expenses incurred in litigating antitrust proceedings should continue to be recorded in operating expense accounts. Cumulative litigation expenses associated with antitrust proceedings were effectively moved "below the line" in ratemaking process in two circumstances: after adverse antitrust judgment became non-appealable and when settlement was entered after adverse antitrust summary judgment ruling terminated action, or after judgment or verdict against carrier. Notice of Proposed Rule Making to Amend Part 31 Uniform System of Accounts for Class A and Class B Telephone Carriers to Account for Judgments and Other Costs Associated with Antitrust Lawsuits, and Conforming Amendments to the Annual Report Form M, [Report and Order](#), 2 FCC Rcd 3241 (1987). Effective 01/01/88.

07/27/87 The Commission amended § 32.2351 to require that costs associated with payphone installations be expensed on a prospective basis. Petition for Rulemaking of The Mountain States Telephone and Telegraph Company, Northwestern Bell Telephone Company and Pacific Northwest Bell Telephone Company to Amend Sections 31.325 and 31.607 of the Commission's Rules, CC Docket No. 86-322, [Report and Order](#), 2 FCC Rcd 4438 (1987). Effective 01/01/88.

10/16/87 The Commission amended §§ 32.27 (b), (c) and (f), 32.1220, 32.1406 (a), 32.2311 (g) and (h), 32.2341 (g), 32.7991 (b) and (c), and 64.901 (b) (4), and added § 64.902, when it considered petitions for reconsideration of the Commission's 02/06/87 Order. The Commission reconsidered its earlier decision to require cost allocations of COE and outside plant to be allocated based on a forecast of peak relative regulated and nonregulated use over the depreciation life of plant or equipment, and reduced forecast period to three years. Separation of Costs of Regulated Telephone Service From Costs of Nonregulated Activities, Amendment of Part 31, the Uniform System of Accounts for Class A and Class B Telephone Companies to Provide for Nonregulated Activities and to Provide for Transactions between Telephone Companies and their Affiliates, CC Docket No. 86-111, [Order on Reconsideration](#), 2 FCC Rcd 6283 (1987). Effective 04/22/88 (Part 32 Amendments) and 01/01/88 (Part 64 Amendments).

10/26/87 The Commission amended §§ 32.25, 32.6540 and 32.6623, raising the \$100,000 limitation on corrections of prior period results that could be recorded in regular accounts without FCC's approval. Revision of the Uniform System of Accounts for Telecommunications Companies (Parts 31, 33, 42 and 43 of The Commission's Rules), CC Docket No. 78-196, [Memorandum Opinion and Order](#), 2 FCC Rcd 6555 (1987). Effective 01/01/88.

07/22/88 The Commission amended § 32.2000, raising expense limit to \$500 for central office equipment, furniture and office equipment, other communications equipment, and vehicles and other work equipment. Revision to Amend Part 31, Uniform System of Accounts for Class A and Class B Telephone Companies as It Relates to the Treatment of Certain Individual Items of Furniture and Equipment Costing \$500 or Less, CC Docket No. 87-135, [Report and Order](#), 3 FCC Rcd 4464 (1988). Effective 01/01/89.

11/18/88 The Commission deleted § 32.7991 and added § 32.5280 to permit carriers to use uniform forecast periods of three years for all categories of central office equipment and outside plant. The Commission also amended §§ 32.14(c), 32.23(c), 32.1220(i), 32.6999(b), 32.4999(l) and (m), and added § 32.4999(l). Separation of Costs of Regulated Telephone Service from Costs of Nonregulated Activities, Amendment of Part 31, the Uniform System of Accounts for Class A and Class B Telephone Companies, to Provide for Nonregulated Activities and to Provide for Transactions between Telephone Companies and their Affiliates, CC Docket No. 86-111, [Order on Further Reconsideration](#), 3 FCC Rcd 6701 (1988). Effective 05/22/89.

05/19/89 The Commission amended §§ 32.7620 and 32.7370 to mandate certain expenditures that were previously recorded in Account 7620 be recorded in Account 7370. The Commission also made changes in their treatment of certain settlement payments for ratemaking purposes. Notice of Proposed Rulemaking to amend Part 31 Uniform Systems of Accounts for Class A and Class B Telephone Carriers to Account for Judgments and other Costs Associated with Antitrust Lawsuits, and Conforming Amendments to the Annual Report Form M, [Memorandum Opinion and Order](#), 4 FCC Rcd 4092 (1989). Effective 11/27/89.

02/08/94 The Commission amended Part 32 rules to incorporate accounting practices adopted by Financial Accounting Standards Board (FASB) in Statement of Financial Accounting Standards No. 109 (SFAS-109), which concerned recording procedures for deferred tax assets and liabilities. Revises §§ 32.22(a), (c), (d) and (f); 32.4000, 32.4100(d); 32.4110(g); 32.4340(a) and (d); and 32.4350(a) and (g). Adds §§ 32.1437, 32.4341 and 32.4361. Amendment of Part 32 of the Commission's Rules to Implement Statement of Financial Accounting Standards No. 96, Accounting for Income Taxes, CC Docket No. 89-360, [Report and Order](#), 9 FCC Rcd 727 (1994). Effective 08/24/94.

02/28/95 The Commission amended Parts 32, 36, and 65 to require ILECs to capitalize AFUDC for TPUC, using capitalization rate based on average cost of debt. Additionally, the Commission permitted ILECs to include interstate portion of TPUC balances in interstate rate base and to reduce interstate revenue requirement by AFUDC amount for current year. The Accounting and Ratemaking Treatment for the Allowance for Funds Used During Construction (AFUDC), CC Docket No. 93-50, [Report and Order](#), 10 FCC Rcd 2211 (1995). Effective 09/06/95.

09/12/96 The Commission amended §§ 32.11 (a) (1) and (2) and 32.9000, adopting interim rules to measure inflation. The interim rules adjusted revenue thresholds for inflation based on annual average value of Gross Domestic Product Chain-type Price Index (GDP-CPI). This measurement would be used to adjust references to carrier revenues, which would, in turn, affect carrier classification and reporting requirements rules. Implementation of the Telecommunications Act of 1996: Reform of Filing Requirements and Carrier Classifications, CC Docket No. 96-193, Anchorage Telephone Utility, Petition for Withdrawal of Cost Allocation Manual, AAD 95-91, [Order and Notice of Proposed Rulemaking](#), 11 FCC Rcd 11716 (1996). Effective 09/25/96.

12/24/96 The Commission modified its affiliate transaction rules (i.e., 47 C.F.R. § 32.27 (b), (c) and (d)) to address how assets sold or transferred between a carrier and affiliate should be handled, how services, whether tariffed services or not, should be recorded, and how ILECs could qualify for prevailing price valuation. The Commission prescribed the way that ILECs, including RBOCs, must account for transactions with affiliates involving provision of both regulated and nonregulated services

(e.g. telemessaging, interLATA telecommunications, information, manufacturing, electronic publishing, alarm monitoring and payphone services), and how these ILECs must allocate costs incurred when providing these services. The Commission also concluded there was no reason to impose additional burden of requiring separate affiliates to maintain their books, records and accounts in accordance with Part 32 USOA. Implementation of the Telecommunications Act of 1996: Accounting Safeguards Under the Telecommunications Act of 1996 CC Docket No. 96-150, [Report and Order](#), 11 FCC Rcd 17539 (1996). Effective 08/12/97.

03/13/97 The Commission amended § 32.7370 (d) to include various cost accountings associated with pending legal and litigation costs. Ordered carriers to transfer interim entries of anti-trust settlements and judgments from Account 1439 to Account 7370, effective 10/25/97. The amended rule required carriers to account for adverse anti-trust judgments and post judgment litigation expenses during pendency of anti-trust litigation, but did not extend this to litigation unrelated to federal anti-trust litigation at that time. Accounting for Judgments and Other Costs Associated with Litigation, CC Docket No. 93-240, [Report and Order](#), 12 FCC Rcd 5112 (1997). Effective 05/27/97.

05/20/97 The Commission amended § 32.9000 by adding definition of “indexed revenue threshold for a given year” and defining the indexed revenue threshold as \$100 million for period from 10/19/92 to given year. Additionally, the Commission amended § 32.11 (a)(1) and (2), making interim rules adopted in 1996 order permanent to adjust revenue thresholds for inflation based on annual average value of Gross Domestic Product Chain-type Price Index (GDP-CPI). Implementation of the Telecommunications Act of 1996: Reform of Filing Requirements and Carrier Classifications, CC Docket No. 96-193, Anchorage Telephone Utility, Petition for Withdrawal of Cost Allocation Manual, AAD 95-91, [Report and Order](#), 12 FCC Rcd 8071 (1997). Effective 08/25/97.

05/30/97 The Commission amended § 32.2000 (a)(4) to raise expense limit from \$500 to \$2,000 for items of equipment that fall under Accounts 2115, 2116, 2122, and 2123. Action was based on USTA's 03/01/94 petition. Initially released NPRM 05/31/95, proposing to raise the limit to \$750. Additionally, the Commission raised Account 2124's expense limit except for PC components. Revision to Amend Part 32, Uniform System of Accounts for Class A and Class B Telephone Companies to Raise the Expense Limit for Certain Items of Equipment from \$500 to \$750, CC Docket No. 95-60, RM 8448, [Report and Order](#), 12 FCC Rcd 7566 (1997). Effective 01/23/98.

06/30/99 As part of its 1998 Biennial Regulatory Review, the Commission streamlined its accounting requirements for mid-sized ILECs whose aggregate annual revenues were less than \$7 billion. These mid-sized ILECs were previously required to use Class A accounts, and were now allowed to use the more streamlined Class B accounts. The Commission also concluded that mid-sized ILECs should be permitted to submit their CAMs based on the Class B system of accounts. The Commission relaxed its annual audit requirements for cost allocations related to the CAM by permitting mid-sized ILECs to obtain an attestation every two years. The Commission also concluded that mid-sized ILECs could obtain an audit every two years, instead of an annual financial audit requiring a positive opinion. The Commission also reduced or eliminated a number of accounting requirements for all carriers subject to Part 32. Additionally, FCC amended § 64.604. 1998 Biennial Regulatory Review-Review of Accounting and Cost Allocation Requirements, CC Docket No. 98-81, Report and Order in CC Docket No. 98-1, United States Telephone Association Petition for Rulemaking, ASD File No. 98-64, Implementation of the Telecommunications Act of 1996 Accounting Safeguards under the Telecommunications Act of 1996, Petition for Forbearance of the Independent Telephone & Telecommunications Alliance, Petition for Rulemaking to Amend Part 32 of the Commission's Rules, Uniform System of Accounts for Class A and Class B Telephone Companies, to Adopt the Accounting for Software Required by Statement of Position 98-1, CC Docket No. 96-150, AAD File No. 98-43, [Report and Order](#) in CC Docket No. 98-81, [Order on Reconsideration](#) in CC Docket 96-150, [Fourth Memorandum Opinion and Order](#) in AAD File No. 98-43, 14 FCC Rcd 11396 (1999). Effective 11/15/99, except for § 32.2000 (b), which is awaiting OMB approval.

10/01/99 The Commission denied petitions for reconsideration of its 12/24/96 Report and Order. Implementation of the Non-Accounting Safeguards of Section 271 and 272 of the Communications Act of 1934, as amended, CC Docket No. 96-149, [Third Order on Reconsideration](#), 14 FCC Rcd 16299 (1999). Effective 12/13/99.

03/08/00 The Commission revised § 32.13(a) (3), § 32.25, § 32.27, § 32.2002, § 32.2003(c), and § 32.5999 when it completed the first phase of comprehensive accounting and ARMIS review. Specifically the Commission: eliminated expense matrix filing requirement; allowed carriers to reduce the CAM audit requirement from an annual financial statement audit to a biennial attestation statement; relaxed affiliate transaction requirements for services; eliminated 15-day pre-filing requirement for certain CAM changes; eliminated the 30-day notification requirement for establishment of temporary or experimental accounts; allowed carriers to record contingent liabilities without FCC review; and eliminated the reclassification requirement for certain plants under construction. Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase 1, CC Docket No. 99-253, [Report and Order](#), 15 FCC Rcd 8690 (2000). Effective 09/28/00.

11/05/01 The Commission released its second biennial review of the accounting rules and the (ARMIS) reporting requirements that apply to ILECs. The review resulted in major accounting and reporting reforms including: consolidation and streamlining of Class A accounting requirements, the relaxation of certain aspects of the affiliate transaction rules, simplified cost allocation rules for major carriers and a reduction of the ARMIS reporting requirements for both large and mid-sized ILECs. The FCC amended numerous sections in Parts 32, 51, 54, 64, 65 and 69. 2000 Biennial Regulatory Review – Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase 2, Amendments to the Uniform System of Accounts for Interconnection, Jurisdictional Separations Reform and Referral to the Federal-State Joint Board, Local Competition and Broadband Reporting, CC Docket Nos. 00-199, 97-212, 80-286, 99-301, [Report and Order](#) in CC Docket Nos. 00-199, 97-212 and 80-286, and [Further Notice of Proposed Rulemaking](#) in CC Docket Nos. 00-199, 99-301 and 80-286, 16 FCC Rcd 19911(2001). Erratum, 17 FCC Rcd 768 (2002). Effective 08/06/02. [Order on Reconsideration](#) (17 FCC Rcd 4766 (2002)) reinstated Account 3400 (§ 32.3400) and deferred the effective date of all other rule changes adopted in the 11/05/01 Report and Order until 01/01/03. The Commission subsequently suspended the effective date for rule changes consolidating § 32.5230 into § 32.5200, §§ 32.6621-6623 into § 32.6620, and §§ 32.6561-6565 into § 32.6560 pending further review by the Joint Conference (67 Fed. Reg. 77432 (2002); 68 Fed. Reg. 38641 (2003); 68 Fed. Reg. 75455 (2003); 69 Fed. Reg. 53645 (2004)). The Commission also made a correction to reinstate suspended rules that had been removed from 47 CFR Part 32 (69 Fed. Reg. 44607 (2004)).

03/08/02 [Order on Reconsideration](#) (17 FCC Rcd 4766 (2002)) reinstated Account 3400 (§ 32.3400) and deferred the effective date of all other rule changes adopted in the 11/01/01 Report and Order until 01/01/03. The Commission subsequently suspended the effective date for rule changes consolidating § 32.5230 into § 32.5200, §§ 32.6621-6623 into § 6620, and §§ 32.6561-6565 into § 32.6560 pending further review by the Joint Conference (67 Fed. Reg. 77432 (2002); 68 Fed. Reg. 38641 (2003); 68 Fed. Reg. 75455 (2003); 69 Fed. Reg. 53645 (2004)). The Commission also made a correction to reinstate suspended rules that had been removed from 47 CFR Part 32 (69 Fed. Reg. 44607 (2004)).

03/14/02 The Commission created a Media Bureau, Wireline Competition Bureau and Consumer and Governmental Affairs Bureau, by reorganizing the International Bureau and by further consolidating enforcement and consumer information functions. The Common Carrier Bureau was renamed the Wireline Competition Bureau and continued to be responsible for the policy programs of communications common carriers and ancillary operations (other than wireless telecommunications services). The Commission amended various sections of Parts 32, 51, 52, 54, 61, 64 and 65 of its rules to reflect the new structure. Establishment of the Media Bureau, the Wireline Competition Bureau and the Consumer Governmental Affairs Bureau, Reorganization of the International Bureau and Other Organizational Changes, [Order](#), 17 FCC Rcd 4672 (2002). Effective 03/25/02.

11/12/02 The Commission suspended until July 1, 2003 implementation of the following requirements: (1) the consolidation of Accounts 6621 through 6623 into Account 6620, with subaccounts for wholesale and retail; (2) the consolidation of Account 5230, Directory revenue, into Account 5200, Miscellaneous revenue; (3) the consolidation of the depreciation and amortization expense accounts (Accounts 6561 through 6565) into Account 6562, Depreciation and amortization expenses; and (4) the revised "Loop Sheath Kilometers" data collection in Table II of ARMIS Report 43-07. Federal-State Joint Conference on Accounting Issues, WC Docket No. 02-269, 2000 Biennial Regulatory Review - Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements

for Incumbent Local Exchange Carriers Phase 2, CC Docket No. 00-199, Jurisdictional Separations Reform and Referral to the Federal-State Joint Board, CC Docket No. 80-286, Local Competition and Broadband Reporting, CC Docket No. 99-301, [Order](#), 17 FCC Rcd 23243 (2002). Effective 07/01/03.

12/20/02 The Commission determined that carriers should not adopt Statement of Financial Accounting Standards No. 143, since it was inconsistent with the Commission's accounting rules and implementation could require revision of prescribed depreciation rates. Financial Accounting Standards Board, Statement of Financial Accounting Standards No. 143, Accounting for Asset Retirement Obligations, WCB/Pricing 02-35, [Order](#), 17 FCC Rcd 25552 (2002). Effective 12/20/02.

05/04/04 The Commission announced the inflation-adjusted 2003 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A and Class B carriers is increased to \$123 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$7.240 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 19 FCC Rcd 8146 (2004). Effective 05/04/04.

06/24/04 The Commission amended §§ 32.11, 32.27, 32.1280, 32.2000, 32.2005, 32.2682, 32.2690, 32.3000, 32.3100, 32.3200, 32.3400, 32.3410, 32.4999, 32.5001, 32.5200, 32.5230, 32.5999, 32.6560, 32.6561, 32.6562, 32.6563, 32.6564, 32.6565, 32.6620, 32.6621, 32.6622, 32.6623, 51.609, 65.450, including the reinstatement of Accounts 5230, 6621, 6622, 6623, and 6561-6565, after considering industry comments on recommendations made by the Federal-State Joint Conference on Accounting Issues (Joint Conference) on October 9, 2003. Federal State Joint Conference on Accounting Issues, 2000 Biennial Regulatory Review - Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase II, Judicial Separations Reform and Referral to the Federal State Joint Board, Local Competition and Broadband Reporting, WC Docket Nos. 00-199, 02-269, 80-286, 99-301, [Report and Order](#), 19 FCC Rcd 11732 (2004). Effective 03/02/05. However, carriers were permitted to implement Part 32 accounting changes on January 1, 2005, including modifications to §§ 32.5200, 32.6562 and 32.6620, and §§ 32.5230, 32.6561, 32.6563, 32.6564, 32.6565, 32.6621, 32.6622 and 32.6623, originally adopted in the 11/05/01 ARMIS Order, but suspended pending further review by the Joint Conference on Accounting Issues.

04/28/05 The Commission announced the inflation-adjusted 2004 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, 43.21, 43.43, and 64.903 accounting and reporting purposes. The revenue threshold between Class A and Class B carriers is increased to \$125 million; the revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$7.403 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 20 FCC Rcd 8551 (2005). Effective 04/28/05.

04/24/06 The Commission announced the inflation-adjusted 2005 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A and Class B carriers is increased to \$129 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$7.668 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 21 FCC Rcd 4329 (2006). Effective 04/24/06.

04/13/07 The Commission announced the inflation-adjusted 2006 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$134 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$7.950 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 22 FCC Rcd 6919 (2007). Effective 04/13/07.

04/22/08 The Commission announced the inflation-adjusted 2007 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$138 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$8.181 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 23 FCC Rcd 6796 (2008). Effective 04/22/08.

04/24/09 The Commission announced the inflation-adjusted 2008 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue

threshold between Class A carriers and Class B carriers is increased to \$142 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$8.374 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 24 FCC Rcd 4911 (2009). Effective 04/24/09.

04/15/10 The Commission announced the inflation-adjusted 2009 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$152 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$8.428 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 25 FCC Rcd 3709 (2010). [Erratum](#) Effective 04/15/10.

05/10/11 The Commission announced the inflation-adjusted 2010 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is now \$144 million. The revenue threshold between larger Class A carriers and mid-sized carriers is now \$8.528 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 26 FCC Rcd 6744 (2011). Effective 05/10/11,

05/04/12 The Commission announced the inflation-adjusted 2011 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$148 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$8.757 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 27 FCC Rcd 5029 (2012). Effective 05/04/12.

10/10/12 The FCC made a number of nonsubstantive, editorial or conforming revisions to its rules to delete certain rule provisions that are without current legal effect or are otherwise obsolete. These nonsubstantive revisions are part of the FCC's ongoing examination and improvement of FCC processes and procedures. The revisions clarify, simplify, and harmonize rules, making them more readily accessible to the public and avoiding potential confusion for interested parties and Commission staff alike. Deletes § 32.2321. Nonsubstantive, Editorial or Conforming Amendments of the Commission's Rules, [Order](#), 27 FCC Rcd 11965 (2012). Effective 01/28/13.

05/07/13 The Commission announced the inflation-adjusted 2012 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$150.5 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$8.92 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 28 FCC Rcd 6321 (2013). Effective 05/07/13.

06/25/14 The Commission announced the inflation-adjusted 2013 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$150.5 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$8.92 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 29 FCC Rcd 7556 (2014). Effective 06/25/14.

05/28/15 The Commission announced the inflation-adjusted 2014 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$152.5 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$9.03 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#), 30 FCC Rcd 5044 (2015). Effective 05/28/15.

09/20/16 The Commission announced the inflation-adjusted 2015 revenue thresholds for classifying carrier categories for §§ 32.11, 32.9000, and 64.903 accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$155.0 million. The revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$9.18 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#) (DA 16-1058). Effective 09/20/16.

02/24/17 The Commission amended Part 32 accounting rules for all carriers, which included consolidation Class A and Class B accounts and the alignment of the USOA's asset accounting rules, its AFUDC rules, and its materiality rules with GAAP. The Order allows price cap carriers to elect to use GAAP for all regulatory accounting purposes so long as they comply with targeted

accounting rules. The Commission referred to the Federal-State Joint Board the issue of examining the Part 36 jurisdictional separations rules in light of these reforms and requested the Joint Board prepare a recommended decision within nine months of publication in the Federal Register. The Order also modified two sections of Part 65 rules relating to Part 32. Amended §§ 32.1, 32.11, 32.26, 32.101, 32.103, 32.2000, 32.2110, 32.2210, 32.2230, 32.2310, 32.2410, 32.2680, 32.2682, 32.2690, 32.3000, 32.3400, 32.3999, 32.4999, 32.5000, 32.5200, 32.5999, 32.6110, 32.6120, 32.6230, 32.6310, 32.6410, 32.6510, 32.6530, 32.6560, 32.6610, 32.6620, 32.6999, 32.7200, 32.9000, 65.810 and 65.820 and deleted §32.3 Effective 01/01/18, except for §32.1 which is subject to OMB approval. Comprehensive Review of the Part 32 Uniform System of Accounts Jurisdictional Separations, WC Docket No. 14-130 and and Referral to the Federal-State Joint Board, CC Docket No. 80-286, [Report and Order](#), 32 FCC Rcd 1735 (2017). [Erratum](#) released 05/02/17 makes minor corrections to rule amendments.

10/19/17 - The Commission announced the inflation-adjusted 2016 revenue thresholds used for classifying carrier categories for various accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$157 million, and the revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$9.32 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#) (DA 17-1034). Effective 10/19/17.

10/03/18 – The Commission announced the inflation-adjusted 2017 revenue thresholds used for classifying carrier categories for various accounting and reporting purposes. The revenue threshold between Class A carriers and Class B carriers is increased to \$160.16 million, and the revenue threshold between larger Class A carriers and mid-sized carriers is increased to \$9.49 billion. Annual Adjustment of Revenue Thresholds, [Public Notice](#) (DA 18-1016). Effective 10/03/18.

10/24/18 - The Commission allowed certain RLECs that receive fixed high-cost support the opportunity to transition from rate-of-return regulation to incentive regulation for their business data services. For carriers that opt in, the order: provides an opportunity to move their legacy BDS to incentive regulation similar to the price cap regulation adopted in 2017; relieves their lower speed TDM-based end user channel terminations services of ex ante pricing regulation in areas deemed competitive by a competitive market test; eliminates ex ante pricing regulation for their higher speed TDM-based BDS (above DS3) and their packet-based BDS; and forbears from requiring electing carriers to comply with cost support, cost assignment and jurisdictional separations requirements. The Commission amended §§ 32.1, 32.11, 51.903, 61.41, 61.50, 61.55 and 69.114. Regulation of Business Data Services for Rate-of-Return Local Exchange Carriers, WC Docket 17-144, Business Data Services in an Internet Protocol Environment, WC Docket No. 16-143, and Special Access for Price Cap Local Exchange Carriers, WC Docket No. 05-25, [Report and Order](#), 33 FCC Rcd 10403 (2016). Effective: 02/26/19

12/13/18 - The FCC offered additional funding to carriers that currently receive A-CAM support in exchange for deploying broadband at increased speeds, provides an opportunity for legacy carriers to transition to model-based support, and authorizes additional support for carriers remaining on the legacy rate-of-return support mechanisms in exchange for targeting higher broadband speeds. In the accompanying Order on Reconsideration, the FCC denied three petitions seeking reconsideration of the FCC's decision directing the Wireline Competition Bureau to offer additional A-CAM support up to \$146.10 per-location to all carriers that accepted the revised offers of A-CAM. In the accompanying FNPRM, the FCC seeks comment on implementing an auction mechanism for support in legacy areas that are overlapped by an unsubsidized competitor, addressing budgetary impacts as carriers transition to broadband-only lines, and applying the Tribal Broadband Factor from the A-CAM II offer to legacy carriers. Revised §§ 32.1410, 32.2680, 32.2681, 32.2682, 32.3400, 32.3410, 32.4130, 32.4200, 32.4300, 32.7500, 54.302, 54.303, 54.308, 54.311, 54.313, 54.316, 54.319, 54.643, 54.901, 54.903, 54.1310, and 65.450. Connect America Fund, WC Docket No. 10-90, ETC Annual Reports and Certifications, WC Docket No. 14-58, Establishing Just and Reasonable Rates for Local Exchange Carriers, WC 07-135, and Developing a Unified Intercarrier Compensation Regime, 01-92, [Report and Order, Further Notice of Proposed Rulemaking and Order on Reconsideration](#), FCC 18-176. Effective 03/21/19, except for §§ 54.313 and 54.316 which are subject to OMB approval and §§ 32.1410, 32.2680, 32.2681, 32.2682, 32.3400, 32.3410, 32.4130, 32.4200, 32.4300, 32.7500, 54.643 and 65.450 which will become effective 01/01/20.

Chronologies

Subpart A – Preface		
§ 32.1	Background (Pending text)*	Adopted: 05/15/86 , amended: 02/24/17 *, 10/24/18
§ 32.2	Basis of the accounts	Adopted: 05/15/86
§ 32.3	Authority	Adopted: 05/15/86 , amended: 02/24/17
§ 32.4	Communications Act	Adopted: 05/15/86
Subpart B – General Instructions		
§ 32.11	Classification of companies	Adopted: 05/15/86 , amended: 09/12/96 , 05/20/97 , 06/30/99 , 11/05/01 , 11/12/02 , 05/04/04 , 06/24/04 , 02/24/17 , 10/24/18
§ 32.12	Records	Adopted: 05/15/86
§ 32.13	Accounts – general	Adopted: 05/15/86 , amended: 03/08/00 , 11/05/01
§ 32.14	Regulated accounts	Adopted: 05/15/86 , amended: 02/06/87 , 11/18/88 , 11/05/01
§ 32.15	[Reserved]	Adopted: 05/15/86
§ 32.16	Changes in accounting standards	Adopted: 05/15/86 , amended: 06/30/99 , 11/05/01
§ 32.17	Interpretation of accounts	Adopted: 05/15/86 , amended: 03/14/02
§ 32.18	Waivers	Adopted: 05/15/86
§ 32.19	Address for reports and correspondence	Adopted: 05/15/86 , amended: 03/14/02
§ 32.20	Numbering convention	Adopted: 05/15/86
§ 32.21	Sequence of accounts	Adopted: 05/15/86
§ 32.22	Comprehensive interperiod tax allocation	Adopted: 05/15/86 , amended: 02/18/87 , 02/08/94
§ 32.23	Nonregulated activities	Adopted: 05/15/86 , amended: 02/06/87 , 11/18/88 , 06/30/99
§ 32.24	Compensated absences	Adopted: 05/15/86 , amended: 11/05/01
§ 32.25	Unusual items and contingent liabilities	Adopted: 05/15/86 , amended: 02/18/87 , 10/26/87 , 03/08/00
§ 32.26	Materiality	Adopted: 05/15/86 , amended: 02/24/17
§ 32.27	Transactions with affiliates	Adopted: 02/06/87 , amended: 10/16/87 , 12/24/96 , 03/08/00 , 11/05/01 , 03/14/02 , 06/24/04
Subpart C – Instructions for Balance Sheet Accounts		
§ 32.101	Structure of the balance sheet accounts	Adopted: 02/06/87 , amended: 11/05/01 , 02/24/17
§ 32.102	Nonregulated investments	Adopted: 05/15/86 , amended: 02/06/87
§ 32.103	Balance sheet accounts for other than regulated–fixed assets to be maintained	Adopted: 05/15/86 , amended: 02/08/94 , 11/05/01 , 02/24/17
§ 32.1120	Cash and equivalents	Adopted: 05/15/86 , amended: 11/05/01
§ 32.1170	Receivables	Adopted: 11/05/01

§ 32.1171	Allowance for doubtful accounts	Adopted: 11/05/01
§ 32.1191	Accounts receivable allowance—other Editor’s Note: § 32.1191 was deleted in the 11/05/01 ARMIS order (16 FCC Rcd 19911 (2001)), however this section is still listed in the CFR as of 07/31/14.	Adopted: 05/15/86 , amended: 11/05/01
§ 32.1220	Inventories	Adopted: 05/15/86 , amended: 02/06/87 , 10/16/87 , 11/18/88 , 11/05/01
§ 32.1280	Prepayments	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.1350	Other current assets	Adopted: 05/15/86 , amended: 11/05/01
§ 32.1406	Nonregulated investments	Adopted: 05/15/86 , amended: 11/05/01
§ 32.1410	Other noncurrent assets (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 12/13/18 *
§ 32.1438	Deferred maintenance, retirements and other deferred charges	Adopted: 05/15/86 , amended: 11/05/01
§ 32.1500	Other jurisdictional assets – net	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2000	Instructions for telecommunications plant accounts Effective Date Note: At 64 FR 50007, Sept. 15, 1999, §32.2000 was amended by removing paragraph (b)(4). This section contains information collection requirements and will not become effective until approved by the Office of Management and Budget.	Adopted: 05/15/86 , amended: 02/18/87 , 07/22/88 , 02/28/95 , 05/30/97 , 06/30/99 , 11/05/01 , 06/24/04 , 02/24/17
§ 32.2001	Telecommunications plant in service	Adopted: 05/15/86
§ 32.2002	Property held for future telecommunication use	Adopted: 05/15/86 , amended: 03/08/00
§ 32.2003	Telecommunications plant under construction	Adopted: 05/15/86 , amended: 02/28/95 , 06/30/99 , 03/08/00 , 11/05/01
§ 32.2005	Telecommunications plant adjustment	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.2006	Nonoperating plant	Adopted: 05/15/86 , amended: 02/28/95
§ 32.2007	Goodwill	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2110	Land and support assets	Adopted: 05/15/86 , amended: 02/24/17
§ 32.2111	Land	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2112	Motor vehicles	Adopted: 05/15/86
§ 32.2113	Aircraft	Adopted: 05/15/86
§ 32.2114	Tools and other work equipment	Adopted: 05/15/86 , amended: 06/30/99
§ 32.2121	Buildings	Adopted: 05/15/86
§ 32.2122	Furniture	Adopted: 05/15/86
§ 32.2123	Office equipment	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2124	General purpose computers	Adopted: 05/15/86 , amended: 06/30/99
§ 32.2210	Central office – switching	Adopted: 05/15/86 , amended: 06/30/99 , 02/24/17
§ 32.2211	Non–digital switching	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2212	Digital electronic switching	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2220	Operator systems	Adopted: 05/15/86
§ 32.2230	Central office – transmission	Adopted: 05/15/86 , amended: 02/24/17

§ 32.2231	Radio systems	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2232	Circuit equipment	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2310	Information origination/termination	Adopted: 05/15/86 , amended: 02/24/17
§ 32.2311	Station apparatus	Adopted: 05/15/86 , amended: 02/06/87 , 10/16/87 , 06/30/99 , 11/05/01
§ 32.2341	Large private branch exchanges	Adopted: 05/15/86 , amended: 02/06/87 , 10/16/87
§ 32.2351	Public telephone terminal equipment	Adopted: 05/15/86 , amended: 07/27/87
§ 32.2362	Other terminal equipment	Adopted: 05/15/86
§ 32.2410	Cable and wire facilities	Adopted: 05/15/86 , amended: 02/24/17
§ 32.2411	Poles	Adopted: 05/15/86
§ 32.2421	Aerial cable	Adopted: 05/15/86
§ 32.2422	Underground cable	Adopted: 05/15/86
§ 32.2423	Buried cable	Adopted: 05/15/86
§ 32.2424	Submarine & deep sea cable	Adopted: 05/15/86 , amended: 11/05/01
§ 32.2426	Intrabuilding network cable	Adopted: 05/15/86
§ 32.2431	Aerial wire	Adopted: 05/15/86
§ 32.2441	Conduit systems	Adopted: 05/15/86
§ 32.2680	Amortizable tangible assets (pending text)*	Adopted: 05/15/86 , amended: 02/24/17 , 12/13/18 *
§ 32.2681	Capital leases (pending text)*	Adopted: 05/15/86 , amended: , 12/13/18 *
§ 32.2682	Leasehold improvements (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04 , 02/24/17 , 12/13/18 *
§ 32.2690	Intangibles	Adopted: 05/15/86 , amended: 06/30/99 , 11/05/01 , 06/24/04 , 02/24/17
§ 32.3000	Instructions for balance sheet accounts – depreciation and amortization	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04 , 02/24/17
§ 32.3100	Accumulated depreciation	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.3200	Accumulated depreciation – held for future telecommunications use	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.3300	Accumulated depreciation – nonoperating	Adopted: 05/15/86 , amended: 11/05/01
§ 32.3400	Accumulated amortization – tangible (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04 , 02/24/17 , 12/13/18 *
§ 32.3410	Accumulated amortization – capitalized leases (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04 , 12/13/18 *
§ 32.3999	Instructions for balance sheet accounts – liabilities and stockholders' equity	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.4000	Current accounts and notes payable	Adopted: 05/15/86 , amended: 02/08/94 , 11/05/01
§ 32.4040	Customers' deposits	Adopted: 05/15/86 , amended: 11/05/01
§ 32.4070	Income taxes - accrued	Adopted: 05/15/86 , amended: 11/05/01
§ 32.4080	Other taxes – accrued	Adopted: 05/15/86 , amended: 11/05/01
§ 32.4100	Net current deferred operating income taxes	Adopted: 05/15/86 , amended: 02/08/94

§ 32.4110	Net current deferred nonoperating income taxes	Adopted: 05/15/86 , amended: 02/08/94 , 11/05/01
§ 32.4130	Other current liabilities (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 12/13/18 *
§ 32.4200	Long term debt and funded debt (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 12/13/18 *
§ 32.4300	Other long-term liabilities and deferred credits (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 12/13/18 *
§ 32.4320	Unamortized operating investment tax credits - net	Adopted: 05/15/86
§ 32.4330	Unamortized nonoperating investment tax credits – net	Adopted: 05/15/86 , amended: 11/05/01
§ 32.4340	Net non–current deferred operating income taxes	Adopted: 05/15/86 , amended: 02/08/94
§ 32.4341	Net deferred tax liability adjustments	Adopted: 05/15/86 , amended: 02/08/94 , 11/05/01
§ 32.4350	Net noncurrent deferred nonoperating income taxes	Adopted: 05/15/86 , amended: 02/08/94 , 11/05/01
§ 32.4361	Deferred tax regulatory adjustments--net	Adopted: 05/15/86 , amended: 02/08/94 , 11/05/01
§ 32.4370	Other jurisdictional liabilities and deferred credits – net	Adopted: 05/15/86
§ 32.4510	Capital stock	Adopted: 05/15/86
§ 32.4520	Additional paid–in capital	Adopted: 05/15/86
§ 32.4530	Treasury stock	Adopted: 05/15/86
§ 32.4540	Other capital	Adopted: 05/15/86 , amended: 11/05/01
§ 32.4550	Retained earnings	Adopted: 05/15/86
Subpart D – Instructions for Revenue Accounts		
§ 32.4999	General	Adopted: 05/15/86 , amended: 11/18/88 , 06/30/99 , 11/05/01 , 06/24/04 , 02/24/17
§ 32.5000	Basic local service revenue	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.5001	Basic area revenue	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.5002	Optional extended area revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5003	Cellular mobile revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5040	Private line revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5060	Other basic area revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5081	End user revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5082	Switched access revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5083	Special access revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5100	Long distance message revenue	Adopted: 05/15/86 , amended: 11/05/01
§ 32.5200	Miscellaneous revenue	Adopted: 05/15/86 , amended: 11/05/01 , 11/12/02 , 06/24/04 , 02/24/17
§ 32.5230	Directory revenue	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.5280	Nonregulated operating revenue	Adopted: 05/15/86 , amended: 11/18/88 , 06/30/99 , 11/05/01
§ 32.5300	Uncollectible revenue	Adopted: 05/15/86 , amended: 11/05/01

Subpart E – Instructions for Expense Accounts		
§ 32.5999	General	Adopted: 05/15/86 , amended: 02/18/87 , 06/30/99 , 03/08/00 , 11/05/01 , 06/24/04 , 02/24/17

§ 32.6110	Network support expenses	Adopted: 05/15/86 , amended: 06/30/99 , 11/05/01 , 02/24/17
§ 32.6112	Motor vehicle expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6113	Aircraft expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6114	Tools and other work equipment expense	Adopted: 05/15/86 , amended: 06/30/99 , 11/05/01
§ 32.6120	General support expenses	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.6121	Land and building expense	Adopted: 05/15/86
§ 32.6122	Furniture and artworks expense	Adopted: 05/15/86
§ 32.6123	Office equipment expense	Adopted: 05/15/86
§ 32.6124	General purpose computers expense	Adopted: 05/15/86 , amended: 06/30/99 , 11/05/01
§ 32.6210	Central office switching expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6211	Non-digital switching expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6212	Digital electronic switching expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6220	Operator systems expense	Adopted: 05/15/86
§ 32.6230	Central office transmission expense	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.6231	Radio systems expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6232	Circuit equipment expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6310	Information-origination/Termination-expense	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.6311	Station apparatus expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6341	Large private branch exchange expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6351	Public telephone terminal equipment expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6362	Other terminal equipment expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6410	Cable and wire facilities expense	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.6411	Poles expense	Adopted: 05/15/86
§ 32.6421	Aerial cable expense	Adopted: 05/15/86
§ 32.6422	Underground cable expense	Adopted: 05/15/86
§ 32.6423	Buried cable expense	Adopted: 05/15/86
§ 32.6424	Submarine and deep sea cable expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6426	Intrabuilding network cable expense	Adopted: 05/15/86
§ 32.6431	Aerial wire expense	Adopted: 05/15/86
§ 32.6441	Conduit systems expense	Adopted: 05/15/86
§ 32.6510	Other property, plant and equipment expense	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.6511	Property held for future telecommunications use expense	Adopted: 05/15/86
§ 32.6512	Provisioning expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6530	Network operations expense	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17

§ 32.6531	Power expense	Adopted: 05/15/86
§ 32.6532	Network administration expense	Adopted: 05/15/86
§ 32.6533	Testing expense	Adopted: 05/15/86
§ 32.6534	Plant operations administration expense	Adopted: 05/15/86
§ 32.6535	Engineering expense	Adopted: 05/15/86
§ 32.6540	Access expense	Adopted: 05/15/86 , amended: 10/26/87
§ 32.6560	Depreciation and amortization expenses	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04 , 02/24/17
§ 32.6561	Depreciation expense–telecommunications plant in service	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.6562	Depreciation expense	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.6563	Amortization expense–tangible	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.6564	Amortization expense–intangible	Adopted: 05/15/86 , amended: 11/05/01 , 11/12/02 , 06/24/04
§ 32.6565	Amortization expense–other	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.6610	Marketing (Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.6611	Product management and sales	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6613	Product advertising	Adopted: 05/15/86
§ 32.6620	Services	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04 , 02/24/17
§ 32.6621	Call completion services	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.6622	Number services	Adopted: 05/15/86 , amended: 11/05/01 , 06/24/04
§ 32.6623	Customer services	Adopted: 05/15/86 , amended: 10/26/87 , 11/05/01 , 06/24/04
§ 32.6720	General and administrative	Adopted: 05/15/86 , amended: 11/05/01
§ 32.6790	Provision for uncollectible notes receivable	Adopted: 05/15/86 , amended: 11/05/01
Subpart F – Instructions for Other Income Accounts		
§ 32.6999	General	Adopted: 05/15/86 , amended: 02/06/87 , 11/18/88 , 11/05/01 , 02/24/17
§ 32.7100	Other operating income and expenses	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7199	Content of accounts	Adopted: 05/15/86
§ 32.7200	Operating taxes	Adopted: 05/15/86 , amended: 11/05/01 , 02/24/17
§ 32.7210	Operating investment tax credits - net	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7220	Operating federal income taxes	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7230	Operating state and local income taxes	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7240	Operating other taxes	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7250	Provision for deferred operating income taxes – net	Adopted: 05/15/86

§ 32.7300	Nonoperating income and expense	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7400	Nonoperating taxes	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7500	Interest and related items (pending text)*	Adopted: 05/15/86 , amended: 11/05/01 , 12/13/18 *
§ 32.7600	Extraordinary items	Adopted: 05/15/86 , amended: 11/05/01
§ 32.7899	Content of accounts	Adopted: 05/15/86
§ 32.7910	Income effect of jurisdictional ratemaking differences—net	Adopted: 05/15/86
§ 32.7990	Nonregulated net income	Adopted: 05/15/86 , amended: 02/06/87
Subpart G – Glossary		
§ 32.9000	Glossary of terms	Adopted: 05/15/86 , amended: 09/12/96 , 05/20/97 , 06/30/99 , 11/05/01 , 05/04/04 , 02/24/17