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Reimbursement Process

How does an FM station request reimbursement?

If you intend to request reimbursement for eligible expenses for an eligible FM station, you must file two FCC forms and related supporting documents: 1) an FCC Form 2100, Schedule 399 (Reimbursement Form or Form 399), accessible in the Commission’s Licensing and Management System (LMS), and associated documentation/invoices; and 2) a signed, notarized FCC Form 1876 (Banking Form or Form 1876), which is accessible in the Commission Registration System (CORES) Incentive Auction Financial Module (CIAFM), so the Commission knows where to send payments. The deadline for filing an initial Form 399 was October 15, 2019 although FM stations may still submit a Form 399 for eligibility consideration1. There is no deadline for filing a Form 1876, but one must be filed and reviewed by Commission staff before any reimbursement payments can be made.

Form 399 is used both to establish eligibility and to request reimbursement for eligible expenses incurred as a result of the television channel repack. You must establish eligibility by completing a one-time certification demonstrating that you meet the eligibility criteria (Eligibility Certification). You will need to include the following:

- The Facility ID number(s) of the repacked full power or Class A television station(s) that caused the FM Facility to incur costs to reasonably minimize disruption of its service;
A description of why the station will incur (or has already incurred) costs to reasonably minimize disruption of service as a result of the repack of the specified full power or Class A television station(s), including why the FM station is or will be required to take one or more of the following actions:
(a) permanently relocate its main transmission site;
(b) temporarily dismantle all or some of the facilities at its main transmission site;

1 Updated April 7, 2020. An initial allocation for FM stations was made on December 9, 2020 to those stations that had submitted eligibility certification, been deemed eligible and submitted a cost estimate for verification. Stations that submit an eligibility certification, modify a previously submitted certification or submit a cost estimate after December 9, 2020 will be considered for eligibility at a later date. If deemed eligible, the station’s cost estimate submission will be reviewed and verified. The station will then be included in any subsequent allocations provided the FCC.



and/or

(c) construct or modify interim auxiliary facilities;

- Information about the station’s existing broadcasting equipment;
- Estimates and/or actual cost documentation for eligible expense items (you may use the Cost Catalog embedded in Schedule 399 for estimates);
 - For an FM station to demonstrate that it must construct or modify interim auxiliary facilities to reasonably minimize service disruption due to the TV repack, the FM station must certify that its primary or existing auxiliary facilities would lose more than 20 percent of the station’s normal covered population or more than 20 percent of its normal coverage area, and service would be lost for more than 24 hours and would not be limited to the hours 12 AM to 5 AM local time. Such FM station must also provide the following through LMS:
 - (a) Contour maps showing 60 and 70 dB μ contours from the station’s main transmission site for both full-power and reduced-power transmissions, including total area covered for all contours and total population covered for all contours, based on Census Bureau population centroids;
 - (b) Contour maps showing the 60 and 70 dB μ contours from the interim auxiliary facilities transmission site, and state the area and population covered under both contours;
 - (c) All date(s) and time(s) that broadcast transmissions at the main transmission site were or will be required to cease or to operate at reduced power from the FM station’s primary facility; and
 - (d) All date(s) and time(s) that broadcast transmissions were or will be made from the interim auxiliary facilities constructed using funds from the Fund.

Form 1876 includes banking and payment instructions for each station. The station must create an FCC Username Account in the FCC User Registration System. The FCC Username Account must be associated with the entity’s FCC Registration Number (FRN). Each FRN must have at least one FCC Registration Number Administrator (FRN Administrator).²

- The FRN Administrator must log in to the CIAFM and enter all requested information. The CIAFM will then generate a Form 1876 in PDF format for signature. The CIAFM will not allow the Form 1876 to be printed unless all required fields are completed.
- A person with authority to bind the station (e.g. a corporate officer or owner) must sign the completed, printed Form 1876, have it notarized, **and mail the original signed and notarized Form 1876 to the Commission, together with a bank account verification letter or a redacted bank statement** (dated within six months of the signature on the Form 1876) that confirms ownership of the account for each FIN/File Number receiving reimbursement.

² Updated July 19, 2022



Reimbursement Expansion Act: FM Station Frequently Asked Questions

- After FCC staff has determined that all required information has been provided on the Form 1876, an email notification will be sent to the station stating that the station has 10 business days to review and verify bank account information for that FIN/File Number in the CIAFM. If the information is incorrect, the station must submit a new Form 1876.
- No reimbursement payment will be made if the bank account information in the CIAFM is not verified.

If you have any questions regarding the Form 1876 process, contact the FCC CORES Help Desk via:

- a. Email CORESHelpDeks@FCC.gov
- b. CORES System Hotline: (202) 418-4120

What is the Reimbursement Fund claims process for FM stations?³

- Submit Eligibility Certification using Form 399 in LMS.
- Submit estimates and/or invoices for incurred expenses using Form 399 in LMS.
- Submit banking information in CIAFM.
- Receive an allocation from the Commission, viewable in CIAFM.
- Submit additional invoices for incurred expenses using Form 399 in LMS, as necessary.
- Respond to a Request for Information (RFI) (if the FCC or its Fund Administrator needs more information in order to process a payment request, you will receive an RFI via email).
- Receive electronic payment(s).
- Close out your project when complete using Form 399 in LMS. You must submit a final Form 399 to notify the Commission that you have submitted all requests for reimbursement and associated supporting documentation.
- Receive a financial reconciliation statement that specifies verified, estimated amounts; allocated amounts; amounts requested for reimbursement; and amounts disbursed by the Commission.
- The final account close-out for each entity will occur no later than July 3, 2023.

Reimbursement Eligibility

What is the Reimbursement Expansion Act (REA)?

In March 2018, Congress adopted the REA, which provides additional funding for the TV Broadcaster Relocation Fund (Reimbursement Fund). The REA also directs the FCC to reimburse costs reasonably incurred by FM stations for facilities necessary to reasonably minimize disruption of service as a result of the reorganization of broadcast television spectrum.

How do I know if I'm eligible for reimbursement?

FM stations are eligible for reimbursement if they meet the following criteria:

³ Updated April 7, 2020



Reimbursement Expansion Act: FM Station Frequently Asked Questions

- Certified that they were licensed and transmitting on April 13, 2017, at a facility impacted by a full power or Class A station that was reassigned to a new channel as a result of the incentive auction;
- Incurred costs to reasonably minimize disruption of service because they had to temporarily or permanently relocate, modify their facilities, and/or purchase interim facilities during construction by the reassigned full power or Class A television station; and
- Not been reimbursed for costs by another entity.

When is the Eligibility Certification due?⁴

The Eligibility Certification was due by October 15, 2019, although FM station may still submit a Form 399 for eligibility consideration.

Are Low-Power FM (LPFM) stations eligible for reimbursement?

Yes. LPFM stations may qualify for reimbursement.

Are FM translator stations eligible for reimbursement?

Yes. FM translator stations may qualify for reimbursement.

Can I still seek reimbursement if I've already been reimbursed from another entity?

No. Any FM station that has received – or expects to receive – reimbursement for costs associated with the broadcast television spectrum reorganization from another entity will not be eligible to receive funds from the Reimbursement Fund for the same costs. Duplicative payments are prohibited under the REA.

Should I submit an eligibility certification if I do not have a good-faith basis to believe my station is eligible to receive Reimbursement Funds?

No. The Eligibility Certification requires an authorized agent of the licensee to attest that statements in the form and attached documentation are true, complete, and correct. Willfully false, fraudulent, or fictitious statements are punishable by fine and/or imprisonment, and/or revocation of a station license or construction permit. False and/or fraudulent statements could subject an entity to liability under the false claims act.

Estimates and Allocations

When are cost estimates due?

The initial cost estimates were due by October 15, 2019. An initial allocation was made by the Commission on December 9, 2019 to those stations that had submitted eligibility certification, been deemed eligible and submitted a cost estimate for verification before that date. Stations that are deemed eligible and submit a cost estimate after December 9, 2020 will have their cost estimate reviewed and verified by the Commission and will then be included in any subsequent allocations provided by the FCC.⁵

⁴ Updated April 7, 2020

⁵ Updated April 7, 2020



What is the purpose of submitting cost estimates?

FM stations must identify both their existing equipment and the equipment and services they intend to purchase to reasonably minimize disruption of service (or have already purchased if applicable). A station's estimated transition cost will serve as the basis for an initial allocation of funds, against which the station can begin to draw down as it submits reimbursement requests for incurred costs.

How should stations estimate their costs?⁶

Stations submit estimates using Form 399 in LMS. A station may either submit an amount within the price range in the Cost Catalog, which is embedded in Form 399 in LMS, for equipment or services, or rely on a price quote from a vendor. For any expenses not listed in the Cost Catalog, the station must submit supporting documentation to justify its cost estimate.

In situations where actual costs have already been incurred for some or all of the station's anticipated expenses, stations should utilize the actual cost value as their estimate and should provide the actual cost invoice and other relevant documentation in lieu of vendor quotes or other estimate documents.

Cost estimates based on Cost Catalog pricing must be adjusted after the invoice has been received to reflect the actual amount of the invoice.

How will cost estimates be evaluated?

The Fund Administrator will review each cost estimate for reasonableness and may contact the station for clarification or to request additional information.

How will allocations be calculated by the Commission?⁷

It is the Commission's goal to ensure that reimbursement funds are allocated fairly and consistently across all eligible entities. Reimbursement funds were allocated by the Media Bureau in tranches, with the allocation amounts calculated based on:

- The amount of repacking expenses reported on the estimated cost forms by all eligible entities; and
- The amount of money available in the Reimbursement Fund.

Although earlier in the program entities were allocated a percentage of their verified estimates, as announced on February 24, 2022, all entities have been allocated 100% of their total verified estimated cost.

Will stations be notified when review of their cost estimates is complete?

Yes, the station's reimbursement contact (as identified on its Reimbursement Form 399) will receive an email indicating review of the station's cost estimates is complete.

⁶ Updated April 7, 2020

⁷ Updated March 31, 2022



*Is an entity's allocation applied as a percentage of that entity's total verified estimated cost or is it applied on a line item level? For instance, can an entity only draw down a percentage of its total antenna cost even if the cost is fully incurred?*⁸

Although earlier in the program entities were allocated a percentage of their verified estimates, as announced on February 24, 2022, all entities have been allocated 100% of their total verified estimated cost. Approved invoices will be paid in full until such expenses exhaust the allocation amount. Thereafter, if additional expenses exceed the current verified estimate, expenses will be paid only after subsequent allocations are adjusted by the Commission.

Reimbursable Expenses

How does a station submit claims for reimbursement of expenses?

Stations must submit FCC Form 2100, Schedule 399 (Reimbursement Form or Form 399) accessible via LMS.

What standard will be applied to determine whether a cost is reimbursable?

The reimbursement approval process is designed to ensure that a station's reasonably incurred expenses are paid, while at the same time guarding against fraud, waste, and abuse associated with the disbursement of federal funds. Equipment and other costs necessary for an eligible FM station to construct facilities authorized by the grant of the station's Special Displacement Window application will be considered "reasonably incurred," subject to the following:

- We will not provide reimbursement for optional features beyond those already present in the station's existing facilities. However, we understand that some stations may not be able to replace older, legacy equipment with equipment that is precisely comparable in functionality because of advances in technology. If the cost to replace certain equipment is reasonably incurred in order to construct facilities consistent with the station's Special Displacement Window construction permit, we will consider reimbursing the cost of such equipment, recognizing that the equipment may include some improved functionality.

Stations should reuse their own equipment to the extent possible. If a station seeks reimbursement for new equipment, it must provide a justification when submitting cost estimates as to why the cost to purchase new equipment – rather than modify current equipment to conform to the station's displacement construction permit – is "reasonably incurred."

*Does the FCC reimburse for equipment upgrades?*⁹

FM stations should repurpose their equipment to the extent possible. The Commission will not reimburse stations for new features not already present in current main station equipment; however, as discussed above, the Commission recognizes that some technological advances may mean some features are now standard in equipment, and therefore some upgrades may be inevitable. For example, if a station's main transmitter is analog-only, the station will be reimbursed for an analog transmitter for the required auxiliary facility. If the station wants to purchase a hybrid transmitter for the auxiliary facility, they will be reimbursed for the price of an

⁸ Added April 7, 2020, Updated March 31, 2022

⁹ Updated April 7, 2020



analog transmitter, and the incremental cost of the hybrid transmitter is an upgrade, which will be borne by the station.

What are the three categories of eligible FM stations, and what kind of costs are reimbursable for FM stations?

- Category (1): FM stations forced to relocate permanently due to the channel reassignment of a full power or Class A television station as a result of the incentive auction. Category (1) stations may submit for reimbursement of reasonable costs to move to relocated facilities including equipment, professional services, and tower construction work.
- Category (2): FM stations forced to temporarily dismantle or modify their physical facilities due to the channel reassignment of a full power or Class A television station as a result of the incentive auction. Category (2) stations may submit for reimbursement of reasonable costs incurred for equipment, professional services, and tower construction.
- Category (3): FM stations forced to temporarily reduce power or cease transmission on their primary facility to accommodate antenna or tower modifications due to the channel reassignment of a full power or Class A television station as a result of the incentive auction. Category (3) stations may submit for reimbursement for costs incurred for equipment, professional services, and tower construction of interim facilities subject to the following conditions:
 - the station's primary or existing auxiliary facilities would lose more than 20 percent of the station's normal covered population or more than 20 percent of its normal coverage area; and
 - service would be lost for more than 24 hours and service loss would not be limited to the hours 12 AM to 5 AM local time.

Are interim facilities reimbursable?

FM stations forced to temporarily reduce power or cease transmission on their primary facility to accommodate antenna or tower modifications, due to the channel reassignment of a full power or Class A television station as a result of the incentive auction, may submit requests for reimbursement for costs incurred for equipment, professional services, and tower construction of interim facilities subject to the following conditions:

- the station's primary or existing auxiliary facilities would lose more than 20 percent of the Station's normal covered population or more than 20 percent of its normal coverage area; and
- service would be lost for more than 24 hours and service loss would not be limited to the hours 12 AM to 5 AM local time.

The FM station must provide the following information and attachments:

- Contour maps showing the 60 and 70 dB μ contours from the station's main transmission site, for both normal full-power transmission and reduced-power transmission, due to television repacking work. These should include the total area covered by all contours,



and the total population covered for all contours, based on Census Bureau population centroids;

- Contour maps showing the 60 and 70 dB μ contours from the station's interim auxiliary transmission site, for both normal full-power transmission and reduced-power transmission, due to television repacking work. These should include the total area covered by all contours, and the total population covered for all contours, based on Census Bureau population centroids;
- All date(s) and time(s) that broadcast transmissions at the main transmission site are or were required to cease or operate at reduced power as a result of television repacking work at the station's primary facility. Note that the dates and times may not necessarily be continuous; if the station, for example, is required to reduce power for one week, resumes operation for one week, and must reduce power again for one week, list only the dates and times when reduced power was required; and
- All date(s) and time(s) that broadcast transmissions are or will be made from the interim auxiliary facilities constructed or to be constructed using funds from the TV Broadcaster Relocation Fund. Note that, if repacking work is interrupted or intermittent, these dates and times also may not be continuous.

Are lost revenues reimbursable under the REA?

No. The REA explicitly prohibits reimbursement of lost revenues.

Are incidental items or materials that have residual value purchased by a station reimbursable?¹⁰

Entities may request reimbursement for items that have a residual value or useful life that exceeds the repack construction timeline if those items relate directly to the installation of the new plant necessary to transmit on the new frequency. Otherwise, incidental items and materials are not reimbursable.

Can a station be reimbursed for the cost of in-house labor?¹¹

Reimbursement for the cost of the salary of a FM station internal employee for the time he or she works exclusively on tasks directly related to the station's channel change may be available. A station will have to submit documentation as detailed in the question below showing hourly rates, time spent on channel transition work, and other information that will allow the Fund Administrator, and any program auditors, to substantiate the cost incurred by the station.

What documentation is required when seeking reimbursement for in-house labor?¹²

For internal labor costs to be reimbursable, they must be entirely related to the FM station's transition efforts, (e.g., the costs would not have been incurred "but for" the repacking process). Normal system maintenance and administration activities are not reimbursable. All internal labor costs that an entity expects to incur in conjunction with the repack and for which it intends to seek reimbursement must be included in its cost estimate.

¹⁰ Added April 7, 2020

¹¹ Added April 7, 2020

¹² Added April 7, 2020



When filing cost estimates, internal labor costs should be estimated on a “per hour” basis for each repacking task. The cost estimate for each task will equal the estimate of the total hours per task multiplied by the “per hour” internal labor rate, which may include salary, benefits, and overhead allocations.

If a FM station’s cost estimate includes internal labor costs, it should upload the following supporting documentation to its estimate:

- A listing of the tasks it expects to perform during the repack, including the estimated hours per task, the internal labor rate to be applied, and the total dollar amount for the task; and
- A breakdown of how each internal labor rate is calculated, showing the salary, benefits, and overhead amounts.

In its review and assignment of an allocation, the Media Bureau will exercise its discretion in determining the reasonableness of hours and/or labor rates.

When submitting actual costs for reimbursement for internal labor, a FM station should provide the following documents (in place of an invoice from a third-party vendor):

- A report listing the hours incurred for each repacking task, the applicable labor rate, and the resulting dollar cost; and
- Copies of employee timesheets showing hours worked on each repacking task, by day. Timesheet hours must match the totals reported by the task above. Timesheets may come from either the station’s time and expense reporting systems or can be manually prepared using spreadsheets or other means.

During the reimbursement period or at account closing, the Fund Administrator and/or Media Bureau may request additional supporting information for internal labor costs, such as payroll, human resources, or financial records.

Can I be reimbursed for vendor travel expenses? If so, how should I submit travel expenses for reimbursement?¹³

Vendor travel expenses (e.g., meals, airfare, mileage,) not included in a vendor’s rates are eligible for reimbursement provided they are reasonable. All stand-alone travel expenses submitted for reimbursement must be itemized. Consistent with IRS guidelines, you must also submit receipts for any travel expense greater than \$75.00. As such, please include receipts for travel expenses as an attachment to the particular cost component on the Form 399 with which the travel expense is associated, in addition to the underlying invoice for the service rendered.

Alternatively, expenses for meals and incidentals can be billed on a per diem basis. The per diem amount should be in accordance with the approved government per diem rates in effect when the work was performed (available at the GSA website) for the location where the work was completed.

¹³ Added April 7, 2020



How much transmitter power is reimbursable?¹⁴

Stations can be reimbursed for expenses reasonably incurred in the construction of the technical facility identified in the Auxiliary or STA application that the station filed in LMS. A station seeking reimbursement for a new transmitter should file an estimate for a transmitter sized to accommodate the transmitter power output (TPO) required to achieve the Effective Radiated Power (ERP) of the Auxiliary or STA facility submitted in LMS.

Under what circumstances is new transmission line reimbursable?¹⁵

New transmission line is reimbursable if an FM station requires it for the Auxiliary or STA facility. Ordinarily, new replacement transmission line would not be reimbursed if a broadcaster's current transmission line will accommodate the rated power output of the new transmitter, or because the existing transmission line is aged and needs replacing as a normal course of business.

Submitting Invoices¹⁶

Can I still revise my Cost Estimate(s)?

Yes, you may — and indeed, should — revise your Cost Estimate(s) on the Form 399 as often as necessary during the reimbursement period to accurately reflect your plans and incurred expenses.

Revise the submitted Form 399 in the same manner you originally completed the Form 399. Simply access and edit the same Form 399 you previously completed at the estimates stage and (re)certify and (re)submit the Form 399 when you've finished.

When can I submit actuals expenses?

Submit documentation for your actual costs at any time after you incur a reimbursable expense.

Do I need to revise my Cost Estimate if my actual cost is different than the previously verified amount?

Yes, whether the amount of your Cost Estimate is greater than or less than the amount of your Cost Estimate, you will need to revise your Cost Estimate and submit a quote. In some cases, stations will be required to submit the rationale for increased costs before a claim of a previously verified amount will be considered. Stations will be notified by the Fund Administrator if a revision is required. Reimbursement will not be made in excess of an entity's available allocation amount. Any subsequent revision(s) will be evaluated and, if assessed as reasonable, reflected in future allocations. Claims exceeding the available allocation will still be reviewed for reasonableness but will be held for payment until a subsequent allocation is made. You will also be asked to provide details about the variance and rationale for increased costs.

¹⁴ Added April 7, 2020

¹⁵ Added April 7, 2020

¹⁶ Updated April 7, 2020 to add the Submitting Invoices section.



If an element of the verified cost estimate (transmitter, antenna, professional services, etc.) was based on the cost catalog price, does the entity need to submit a copy of the vendor quote when requesting reimbursement?

When requesting reimbursement for any repack-related cost for which the estimated cost was based on the Cost Catalog, stations must submit a copy of the vendor quote or a copy of its purchase order to the vendor if the submitted invoice does not provide a detailed description of the equipment being purchased or services being performed. If the station does not or cannot provide a copy of the vendor quote or a copy of its purchase order to the vendor, the station should provide an explanation of the equipment or services performed along with its request for reimbursement. Stations will also be expected to revise their requested cost estimates if the actual costs are greater than or less than the current cost estimate.

What supporting detail is required for reimbursement of expenses?

All requests for reimbursement must be accompanied by documentation of the expense incurred, such as an invoice, receipt, or other supporting documentation that explains the nature and cost of the expense. Vendor equipment and services must be accompanied by an invoice. Note that the Cost Catalog (and its associated prices) may not be used as documentation of an incurred expense. A cover letter explaining the expense is strongly encouraged.

What supporting detail is required for reimbursement of professional services?

Requests for reimbursement for professional services must be accompanied by a supporting vendor invoice that clearly identifies the period during which services were performed.

- **Time and Material Billing.** For services performed on a “time and materials” basis, the invoice must identify the resource who completed the work, specify the hours and dates worked by the resource, the associated rate(s) per hour, and a description of the activities performed by each resource included in the invoice. Note that project management services must be billed as time and materials and not as fixed fee.
- **Fixed Fee Billing.** For professional services in which the underlying vendor invoice is billed to an entity as a fixed fee, the invoice must specify the time period covered by the invoice, include a detailed description of the services performed that specifies the cost and activity “build-up” to support the fixed fee amount, and the amount due. If the invoice does not include the required detail, the station must submit a copy of the vendor quote that includes this information. Note that project management services must be billed as time and materials and not as fixed fee.

Should I submit my invoices upon receipt, or should I submit them in batches?

While stations have the flexibility to submit invoices either way, we encourage stations to promptly submit invoices upon receipt and revise cost estimates, as applicable. We rely, in part, on draw-down amounts and submitted estimates to make allocation decisions.



Can stations seek an extension to their invoice filing deadline?¹⁷

Stations are expected to submit invoices for their incurred costs by their assigned submission deadline. In the rare case that a station experienced delays in its relocation project that were beyond its control, the station could have requested a limited extension. However, as of September 6, 2022, stations are no longer able to request an initial extension to their filing deadline.

To submit a waiver/extension request for the invoice filing deadline, a station must file a Legal Special Temporary Authorization (STA) by submitting a letter request by email to audiofilings@fcc.gov.¹⁸ Attachments may be submitted in “pdf” or “Word” format. Attachments in other formats will not be accepted for filing. The “Subject” of the email should state that it is a request for waiver/extension of the invoice filing deadline, the call sign and facility ID of the station. The fee to file the Legal STA will be waived.

An entity requesting such a waiver/extension will have to provide evidence that circumstances requiring the extension were outside of its control, such as local zoning or a force majeure event occurring proximate to the final submission deadline. Waiver requests should be made between 30 to 40 days prior to the deadline and must include a detailed explanation of the following:

- a. Remaining work and associated costs;
- b. Anticipated timeline of when costs will be incurred and invoiced; and
- c. Explanation of why these activities will not be invoiced by the existing deadline.

The Media Bureau will evaluate waiver requests and accompanying explanations on a case-by-case basis. Note that waiver requests based on delays or issues associated with Form 399 submissions/reimbursement payments will not be considered a mitigating factor to waive/extend a station’s filing deadline.

The Media Bureau will issue a letter ruling on the request. Stations that receive an extended deadline should file invoices as soon as they are issued and should not wait to the extended deadline to file invoices.

Payment Process¹⁹

How will stations receive reimbursement payments?

Stations will receive reimbursement via Automated Clearing House (ACH) payments from the U.S. Treasury into the bank account they identify on Form 1876.

How do I know how much was allocated for my station?

An entity can view its allocation through the FCC’s Commission Registration System (CORES) (available at: <https://www.fcc.gov/licensing-databases/fcc-registration-commission-registration->

¹⁷ Added March 31, 2022, Updated January 27, 2023

¹⁸ See Media Bureau Announces New Procedure for All Filings Currently Submitted in the Consolidated Database System (CDBS), CDBS Filings to Sunset January 12, 2022, Public Notice (Media Bureau, January 11, 2022).

¹⁹ Updated April 7, 2020 to add Payment Process section.



system). The entity's Authorized Agent(s) will see the exact amount allocated in the "Auction Payments" component of the CORES Incentive Auction Financial Module.

Can stations elect to have reimbursement payments sent directly to their vendors?

No. Payments from the TV Broadcaster Relocation Fund can be made only to eligible FM stations affected by the reorganization of broadcast television spectrum. The FM station must have a completed Form 1876 on file with information about the bank account into which the reimbursement payments will be made. Equipment vendors and service providers cannot be paid directly from the Fund.

How quickly will a station receive a reimbursement payment?

After the Commission makes an initial allocation for each FM station, a station can draw down against its individual allocation amount. Invoices for incurred expenses that are submitted on Form 399 will be reviewed by the Media Bureau's Fund Administrator and approved payment requests will be sent from the Commission to the U.S. Treasury for disbursement. There are many variables that affect the timing of receipt of payments. Stations can facilitate timely processing of requests by ensuring the accuracy of all information entered on the form and attaching any explanatory and/or documentary materials needed to justify an expense. As noted previously, the Station also must have completed the Form 1876 process so approved payments can be transferred to the station's bank account.

What information must a vendor invoice submitted for reimbursement contain?

Invoices submitted by stations for reimbursement must include the following information:

- Name of the vendor providing the service or equipment;
- Invoice number (assigned by the vendor);
- Invoice date;
- Payment due date;
- Employer Identification Number (EIN) or Taxpayer Identification Number (TIN) of the vendor;
- Description of the service provided, or equipment purchased;
- Total amount due; and
- Name of the FM station licensee and call sign, or facility ID, or name of the station incurring the expense

If a submission is deemed reasonable after the estimate review phase, will it also be considered reimbursable when the station files an actual reimbursement claim?

During the estimate review phase, the Fund Administrator will conduct a detailed review of all estimates submitted. If the Fund Administrator identifies any missing required documentation or has any questions, it the item will be rejected. The station may provide a detailed explanation or justification and resubmit the cost estimate.

If a station later submits an invoice requesting reimbursement for an expense that was included in its estimate submission and was deemed reasonable, that expense will be reviewed for sufficiency of documentation (e.g., invoice) and consideration of whether the station made any changes in transition plan, station construction, or equipment or service purchased.



If the actual cost of the equipment or service has increased above what the station estimated, or the station purchases equipment or services that differ from what it reported when it submitted its cost estimates, the station will be asked to revise and resubmit its estimate to reflect its updated understanding of its expenses. The Fund Administrator will review this documentation and recommend payment for those revised expenses deemed reasonable. Payments for reasonably incurred expenses that have sufficient documentation will be made, subject to availability of funding.

Must my invoices be paid in full prior to submitting them?

It depends on whether the invoice is for equipment or services. You do **not** need to pay an equipment invoice before submitting it for payment with Form 399. The invoice must show that a valid payment is *owed* and *due* on a specific date. All invoices must contain a payment *due date* in addition to the other metadata requested in the Costs section of the Form 399.

Many reimbursable expenses will be billed and owed in installments. Stations can submit invoices and other cost documentation as payment of each installment is requested by the vendor. (Note: this scenario is illustrated in the “Documenting Actual Reimbursement Costs & Uploading Invoices to Your Form 399” tutorial video.) The Add Component page permits you to specify the portion of the invoice – by percentage or dollar amount – for which you are requesting reimbursement. For example, if 10% of the total amount of the sales order is reflected on the invoice with a specific date due, the Form 399 allows you to request reimbursement for only the 10% that is due, and to return to the expense to add further cost documentation to the same line item when additional installments become due. You can add subsequent invoices to the expense line item later.

***Do professional services need to be performed prior to being submitted for reimbursement?*²⁰**

Yes, all professional services, including legal, engineering, and project management services, must be performed before the associated costs can be submitted for reimbursement. Professional services billed in advance or on retainer may not be submitted for reimbursement.

***What if my station sells or monetizes the old equipment?*²¹**

Stations are required to reuse old equipment where possible. If a station receives an economic value for selling or scrapping its old equipment, it’s the responsibility of the station to remit those funds to the FCC as a reduction of eligible reimbursement.

***What do I do once construction on my project is complete?*²²**

You should respond “Yes” to the question “Construction of final facilities or all necessary modifications are complete” within the Reimbursement Status section of Form 399. Indicating “Yes” alerts the Fund Administrator that you have completed construction. Answering “Yes” to this question will not lock your account. You will still be able to upload invoices and receive reimbursement.

²⁰ Updated April 7, 2020

²¹ Added April 7, 2020

²² Updated April 7, 2020



What do I do once I have uploaded all the invoices for my construction project and I am ready to close-out my reimbursement account?²³

Once you have submitted all invoices and are ready to close out your account, answer “Yes” to the question “All receipts for reimbursement have been submitted no further costs are expected to be incurred. Note this will lock the Form 399 from further editing and begin close-out procedures with the Fund Administrator” within the Reimbursement Status section of Form 399. When you have answered “Yes” to this question and the two previous questions described above within the Reimbursement Section of Form 399, you will trigger the close-out procedures. Close-out procedures start with a reconciliation of your account.

What does the Close-Out stage entail?²⁴

Close-out is triggered when the station has answered “Yes” to all three questions discussed in the three questions above within the Reimbursement Status of Form 399, indicating to the Fund Administrator that the project is complete and all invoices have been submitted. The following steps will then occur:

- The Reimbursement Form will be locked, and the station will not be able to submit additional supporting documentation via LMS;
- The Fund Administrator will then process any pending invoices and produce a Financial Reconciliation Statement. The Fund Administrator will send the Financial Reconciliation Statement to the station for review and concurrence via FCCFundadmin@fcc.gov;
- The Fund Administrator will also identify a sampling of invoices for which the station will need to provide proof of payment (proof of payment might consist of copies of cancelled checks, banking institution statements detailing the disbursement, wire or electronic fund transfer confirmations, credit card statements, or other relevant third-party evidence or banking information);
- The Fund Administrator will send the station a Close-out Packet including Close-out Letter and accepted Financial Reconciliation Statement.

Can a station be reimbursed for costs incurred after entering the Close-Out Stage?²⁵

Once stations have entered the Close-Out stage, additional requests for payment cannot be submitted as the Reimbursement Form will be locked. However, stations may request a preliminary Financial Statement Reconciliation Statement by emailing FCCFundAdmin@fcc.gov, and submit any incurred expenses associated with the review of that preliminary statement. This request must be executed prior to entering the Close-Out stage described above.

As described above, as part of Close Out stations will also need to provide proof of payment for a selection of reimbursed invoices. Assembling proof of payment documentation will not be reimbursed by the Fund; the station bears responsibility for all labor required for gathering proof of payment after the Close-Out stage is initiated.

²³ Added April 7, 2020, Updated March 31, 2022

²⁴ Updated April 7, 2020 and March 31, 2022

²⁵ Added April 22, 2020. Updated March 31, 2022 and January 27, 2023



In the case that a more thorough investigation of the station's invoice submissions or reimbursements is required, the station's Form 399 may be re-opened and additional billing that occurred prior to the phase deadline may be allowed. Stations have an ongoing obligation to retain documentation supporting its requests for reimbursement for a period that extends 10 years after the date it receives its final payment from the Reimbursement Fund.

In reviewing the Financial Reconciliation, what should I do if I determine an invoice is missing and/or was rejected?²⁶

If the missing invoice is for work performed prior to your phase invoice submission deadline, and/or the station submitted an invoice that was rejected, the station can send a request to the fccfundadmin@fcc.gov mailbox for the station to be taken out of Close-out status. The station must provide the following information:

1. If invoice is missing, provide the date of work performed and date of invoice
2. If an invoice was rejected, provide the invoice number in question

The Fund Administrator will review the request and provide confirmation of the status of the request. If the request is approved, the Fund Administrator will unlock the station. After the station is unlocked, you may then submit and/or correct the invoice. The Financial Reconciliation and Proof of Payment request that was originally submitted to the station for review will now be null and void. Once the invoice is submitted/fixes, the station should recertify the Form 399 and answer "Yes" to the 3 questions in the Reimbursement Status section to lock and re-enter Close-out.

After recertifying and locking the station, notify the Fund Administrator via email that the station has re-entered Close-out. The station will receive an updated Financial Reconciliation and Proof of Payment request to review, sign, and submit to the Fund Administrator.

In reviewing the Financial Reconciliation, what should I do if I determine funds are owed back to the Commission?²⁷

After the funds owed to the Commission have been identified by the station, the station should email the fccfundadmin@fcc.gov mailbox with the following information:

1. Identify the invoice that should not have been reimbursed
2. Provide an explanation as to why the funds are owed to the Commission (i.e., work was not performed, the vendor only did half the work, station received a discount from vendor, etc.)
3. Provide the signed Financial Reconciliation and support for the Proof of Payment request

The Fund Administrator will review the information and will provide a Credit Memo with instructions. The station will be unlocked to allow the POC to submit the Credit Memo in LMS.

²⁶ Added July 19, 2022

²⁷ Added July 19, 2022



Once the invoice is submitted/fixed, the station should recertify the Form 399 and answer “Yes” to the 3 questions in the Reimbursement Status section to lock and re-enter Close-out.

After recertifying and locking the station, notify the Fund Administrator via email that the station has re-entered Close-out. The station will receive an updated Financial Reconciliation with the Credit Memo displayed; review, sign, and submit the Financial Reconciliation to the Fund Administrator.

Once the updated Financial Reconciliation has been received by the Fund Administrator, an Accounts Receivable will be created for the station to pay the outstanding bill. The Stations will be given a payment deadline, 30 days, after which a late fee may be assessed. After the bill is paid, the Fund Administrator will provide an updated Financial Reconciliation to the station displaying that the Credit Memo has been repaid; review, sign, and submit the Financial Reconciliation to the Fund Administrator.

Navigating LMS and Form 399, Troubleshooting, and Invoice Issues

Under which license should the FM station file its Form 399 if it:²⁸

- *built and licensed new auxiliary facilities because of the repack?*
- *has submitted a Construction Permit (CP) or is about to submit a CP for a new auxiliary transmission site because of the repack?*
- *is planning to use its auxiliary facilities (that need updating) for interim use during repack operations?*

Since the main license is the license being disrupted, regardless of whether the filings are for the main license or for an auxiliary license, the Reimbursement Form should be filed under the main FM station license.

How do I access a previously submitted Form 399?²⁹

- Via the “Submitted” Applications Tab in LMS: To access a submitted Form 399, either for the first time since the estimates stage or after having previously submitted a batch of invoices, simply log in to LMS and click the “Submitted” tab. Next, click on the file number associated with the Form 399 for which you will be documenting expenses. On the next screen, click on the blue “File an Application” button. From the drop-down menu click “Continue to your 399.” You will then be taken to your previously submitted Form 399 and can make edits and attach cost documentation.
- Via the “Saved” Applications Tab in LMS: If you have already accessed, but not submitted, Form 399, it will be listed under the “Saved” applications tab in LMS. Click on the “Saved” application tab. After clicking on the Form 399’s file number, you will be taken directly to it.

Make sure you confirm the application you are working with corresponds to the correct Facility ID. If not, simply select the correct Facility ID from the dropdown menu. For troubleshooting, please call the reimbursement line at (202) 418-2009 or e-mail the Reimbursement Team at reimburse@fcc.gov.

²⁸ Added October 3, 2019

²⁹ Updated April 7, 2020



Why am I receiving a red error message in the Cost Section when I hit the “Save and Continue” button to navigate to the next page of the Cost Section?³⁰

The red error message itself will generally tell you exactly what information needs to be corrected. The most common error message indicates you cannot advance to the next cost section because certain “estimates are missing.” To resolve this problem, make sure every entry under the “Estimates” column in the Cost Section has a numeric value entered (and does not still say “Add”). You can enter the “Predetermined Cost Estimate” value, an individual cost estimate, or you can enter “\$0.00” in that field (and revise it later with a specific value) to continue. After you confirm no entry says “Add,” you will be able to proceed to the next equipment category in the Cost Section page by clicking the “Save and Continue” button.

Why am I receiving a red error message in the Add Component Section saying that I have entered an “Invalid Value?”³¹

The “Invalid Value Entered” error message indicates punctuation or symbols such as the ampersand (&) have been entered in the “Vendor Name” field. Spell out the symbol (*e.g.*, “&” as “and”) instead of using a symbol or remove all of the punctuation. For troubleshooting, please call the Reimbursement Team for assistance at (202) 418-2009 or e-mail reimburse@fcc.gov.

Can I verify my Form 399 was properly submitted?³²

To ensure you have properly submitted and certified your Form 399 search for the application filing in the public LMS system, which is available here:

<https://enterpriseefiling.fcc.gov/dataentry/public/tv/publicAppSearch.html>

From the Application Search page, indicate the purpose of the application you are searching for (*e.g.*, “FORM 399”) and search for your submitted Form 399 by Facility ID, Call Sign, or Date Range, among other category fields. See screenshot below.

³⁰ Added April 7, 2020

³¹ Added April 7, 2020

³² Added April 7, 2020



Reimbursement Expansion Act: FM Station Frequently Asked Questions

The screenshot shows the FCC's Licensing and Management System interface. The page title is "Application Search". It features a search form with the following fields and options:

- Call Sign: [Text Input]
- File Number: [Text Input]
- FRN: [Text Input]
- Facility ID: [Text Input]
- Submitted Date Range: From [Text Input] To [Text Input]
- Status: [Dropdown Menu: Select Status]
- Purpose: [Dropdown Menu: FORM 399]
- Include Amendments
- Include Only Active
- Service: [Dropdown Menu: Select Services]
- Community State: [Dropdown Menu: Select...]
- Community City: [Text Input: Enter City]
- Applicant Name: [Text Input]

At the bottom of the form are three buttons: "Search" (highlighted in blue), "Cancel", and "Clear Form".

Can I add all of my invoices as one attachment and refer to the same attachment for every cost component?

No. While an invoice may contain several discrete line items, or cost components, for various reimbursable expenses billed by a vendor, each invoice attached to a particular cost component must pertain to that cost component.

Can I use the same invoice across multiple cost categories?

Yes. You can use the same invoice for line items across multiple cost categories. To do this, add the invoice to the cost component and note what percentage or dollar amount of the invoice applies to that discrete cost component on the "Add Component" page pertaining to the expense. For each additional cost component listed on the same invoice, select the invoice that you previously uploaded from the dropdown list in the "Add Component" screen and indicate what percentage or dollar amount of the invoice is represented by that cost component.

What should I put in the "Vendor EIN" field if my invoice or receipt does not have an EIN or TIN number associated with it and I can't easily obtain one for the vendor?

If possible, obtain a vendor's EIN or TIN number to expedite the invoice review process. If the invoice or receipt does not identify the vendor's EIN or TIN number and you cannot obtain the EIN or TIN number from the vendor (i.e. the materials were purchased at a retail store), you may use your station's EIN/TIN number.



Under what circumstances should I provide the dollar amount of the invoice for which I am requesting reimbursement rather than the percentage, and vice versa, on the “Add Component” page within the Cost Section?

This feature exists to facilitate your identification of the reimbursement amount you are requesting; the manner of presenting the amount is up to you. This feature may be useful when submitting invoices containing multiple line items or when specifying the reimbursable cost on an invoice for upgraded equipment.

My saved Form 399 is incorrect and/or inconsistent with what I previously submitted—what happened, and how do I fix it?³³

If your saved Form 399 (accessed via the “Saved” Applications tab in LMS) is inaccurate and you would like to continue with your last submitted Form 399, delete the Form 399 located under the “Saved” tab in LMS, and then access the Submitted Form 399 to start anew. Deleting the saved Form 399 is a necessary predicate to accessing the previously submitted Form 399. Before doing so, make sure your submitted Form 399 has the accurate information. For troubleshooting, please call the Reimbursement Team for assistance at (202) 418-2009 or e-mail reimburse@fcc.gov.

Why didn’t I receive the correspondence I expected regarding my reimbursement submission?³⁴

To ensure you receive all correspondence relating to your entity’s reimbursement, be sure your “Reimbursement Contact” information in the Form 399 is accurate and up-to-date.

If you are still missing correspondence, check your spam, junk, and/or clutter folders to see if an e-mail was mistakenly diverted. If it was, you’ll want to add the sender to your “Safe Sender” list. Please consult your IT consultant for further assistance with this process.

If you believe you should have received reimbursement correspondence, but have not, you can check with the Reimbursement Team by calling the reimbursement line at (202) 418-2009 or e-mailing reimburse@fcc.gov.

How can I avoid potentially disclosing attorney-client privileged information when submitting invoices for eligible legal expenses for reimbursement?³⁵

If an invoice for legal expenses contains attorney-client privileged information, you may redact the privileged information contained in billing narratives before submitting the invoice for reimbursement. Please provide an explanation that the redacted material consists of attorney-client privileged information. If a redaction renders the billing narrative insufficient for the Commission to evaluate the reasonableness of the charge, please also include a description of the work performed. If reviewers from the Fund Administrator or the FCC have any questions, they will contact your reimbursement contact for further information.

Are funds received through the Reimbursement Fund subject to audit?

Participants in the reimbursement program are subject to a variety of audits that could be conducted by various oversight bodies, including but not limited to the FCC Office of Inspector

³³ Added April 7, 2020

³⁴ Added April 7, 2020

³⁵ Added April 7, 2020



General (OIG), Government Accountability Office (GAO), or U.S. Treasury. A station has an ongoing obligation to retain documentation supporting its requests for reimbursement for a period that extends 10 years after the date it receives its final payment from the Reimbursement Fund.

Is there a federal domestic assistance code associated with payment from the Reimbursement Fund?

No. For the purposes of accounting for disbursements made for repack, the funding provided to stations is treated as an exchange transaction as opposed to a non-exchange transaction, such as a grant or a subsidy/Federal assistance. Accordingly, disbursements from the Reimbursement Fund are not associated with a federal domestic assistance code. We suggest the station consult with its auditors about the station's audit obligations.

Where Can I Find More Information About the Reimbursement Process?

Procedures governing the FM reimbursement process are located at section 73.3701 of the Commission's rules. 47 CFR § 73.3701. You can find additional information at www.fcc.gov/incentiveauctions/reimbursement, to include public notices that address in detail the uses of Form 1876 and FCC Form 2100, Schedule 399, as well as the LPTV/translator/FM cost catalog. You can submit questions to reimburse@fcc.gov or call (202) 418-2009.