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Reimbursement Process

*How does an LPTV/translator station request reimbursement?*

To request reimbursement for eligible expenses, an eligible LPTV/translator station must file two FCC forms and related supporting documents: 1) 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 November 14, 2019<sup>1</sup> although LPTV/translator stations may still submit a Form 399 for eligibility consideration.<sup>2</sup> 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 must include the following, and we strongly encourage that you include a cover letter to further explain any elements of your Eligibility Certification and supporting documentation:

<sup>1</sup> Updated October 8, 2019

<sup>2</sup> Updated April 7, 2020. An initial allocation was made on March 26, 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 March 26, 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 by the FCC.



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- Construction Permit from the Commission's Special Displacement Window (April 10, 2018—June 1, 2018);
- License or pending application for license (FCC Form 2100 Schedule D) prior to April 13, 2017;
- Evidence that the station was licensed and transmitting for at least nine of the months between April 12, 2016, and April 13, 2017. Submit one or more of the following documents to meet minimum operating requirement (first 4 strongly preferred):<sup>3</sup>
  - Master control automation system logs (referencing the station);
  - Programming/operating logs, transmission logs (referencing the station);
  - Commercial logs (referencing the station);
  - Program guides (referencing the station and including indication that the programs listed were aired);
  - Tower/facility rental/leasing agreement (specifying site location and signed by all parties); Rebroadcast agreement;
  - Third-party affidavits or declarations (Examples might include advertisers, content providers, Electronic Program Guide (EPG) services, or, in the case of translators, associated stations. The supplying third party should explicitly affirm the affiant's/declarant's first-hand knowledge of the station's operations and that it met the minimum operating requirement, describe the affiant's/declarant's relationship to the station and the basis for his or her knowledge, and include a statement that no monetary or other compensation was received in exchange for the affidavit/declaration);
  - Electric bills (specifying site location);
  - The Commission will consider other forms of documentation on a case-by-case basis;
- Information about the station's existing broadcasting equipment; and
- Estimates and/or actual cost documentation for eligible expense items. You may use the Cost Catalog embedded in Schedule 399 for estimates.

**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).<sup>4</sup>

- 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

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<sup>3</sup> Updated September 10, 2019

<sup>4</sup> Updated July 19, 2022



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Form 1876) that confirms ownership of the account for each FIN/File Number receiving reimbursement.

- 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 [CORESHelpDesk@FCC.gov](mailto:CORESHelpDesk@FCC.gov)
- b. CORES System Hotline: (202) 418-4120

### ***Must the Licensee of an LPTV/Translator station complete a new Form 1876 if the Licensee already has an 1876 on file with the Commission?***

Yes. Each eligible entity will have to submit a Form 1876 and follow the procedures outlined in the LPTV/Translator/FM Banking PN to receive reimbursement payments. The Commission Registration System (CORES) Incentive Auction Financial Module (CIAFM) creates a separate reimbursement account for each eligible entity based on an eligible station's facility identification number (FIN) and FCC registration number (FRN). For Digital Replacement Translators (DRTs), the facility ID may already exist for the main station or additional DRTs, and, therefore, has been modified for reimbursement purposes to reflect your facility ID, the prior licensed channel number, and in certain circumstances, the last 5 digits of the existing license file number. If your station had to use the special FIN configuration, note your modified Facility ID is displayed in the header of the eligibility and reimbursement forms, and within the CIAFM, but not in general LMS searches or non-reimbursement filings.

### ***What is the Reimbursement Fund claims process for LPTV/translator stations?***<sup>5</sup>

- 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, mail in the signed, notarized 1876, and confirm account information in CIAFM after receiving direction to do so from Commission staff.
- Receive an allocation from the Commission, viewable in CIAFM.
- Submit additional invoices for incurred expenses using Form 399 in LMS, as necessary.
- Respond to Requests for Information (RFI) (if the FCC or its Fund Administrator needs more information in order to process an eligibility certification or a payment request, you will receive an RFI via email).
- Receive electronic payment(s).

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<sup>5</sup> Updated April 7, 2020



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- 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 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 an eligible LPTV/translator station to relocate its television service from one channel to another channel or otherwise modify its facilities as a result of displacement due to the reorganization of broadcast television spectrum.

#### *What LPTV/translator stations are eligible for reimbursement?*

Low power television (LPTV) and television translator (TV translator) stations (together LPTV/translator stations) that were displaced by the post-incentive auction repacking process and satisfy all of the following criteria:

- Station filed an application during the Commission's Special Displacement Window (April 10, 2018—June 1, 2018);
- Station obtained construction permit following the Commission's Special Displacement Window (April 10, 2018—June 1, 2018);
- Station was licensed or had a pending application for license (FCC Form 2100 Schedule D) prior to April 13, 2017;
- Station was transmitting for at least 9 of 12 months between April 12, 2016 and April 13, 2017, and for at least two hours per day, and not less than 28 hours per calendar week;
- Station incurred costs because of the post-incentive auction broadcast transition; and
- Station was not and will not be reimbursed for costs by another entity.

#### *When is the Eligibility Certification due?*

The Eligibility Certification was due by November 14, 2019<sup>6</sup> although LPTV/translator stations may still submit a Form 399 for eligibility consideration<sup>7</sup>.

#### *What should I do if I've already purchased equipment?*

Eligible LPTV and translator stations may submit requests for reimbursement for expenses they

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<sup>6</sup> Updated October 8, 2019

<sup>7</sup> Updated April 7, 2020



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have incurred, along with required supporting documentation, at the same time they submit estimates. Stations should collect and retain all transition-related documentation including invoices, quotes, and receipts. These documents will be used to request reimbursement and should be retained by the LPTV/translator station to support its claims for reimbursement in the event of future verifications and audits.

### ***Do I need a construction permit to be eligible for reimbursement?***

Yes. Stations will be deemed eligible for the reimbursement fund only if they have obtained a valid construction permit in the Special Displacement Window.

### ***What was the Special Displacement Filing Window?***

The FCC held the Special Displacement Filing Window from April 10, 2018 – June 1, 2018, to offer operating LPTV/translator stations that were displaced because of the television broadcast spectrum reorganization, an opportunity to apply for a new channel. LPTV/translator stations are only eligible for reimbursement if they applied for a construction permit during the Special Displacement Filing Window and were granted the permit.

### ***What if my station was displaced before the Special Displacement Filing Window opened?***

Any LPTV/translator station that was displaced as a result of the incentive auction before the Special Displacement Window opened and filed prior to the window with grant of a waiver, is treated as if it filed its construction permit application on the last day of the Special Displacement Window and is therefore eligible for reimbursement under the REA if it meets all of the other eligibility requirements.

### ***What forms of documentation should I submit to support my certification that my LPTV/translator station was transmitting for at least 9 of 12 months for at least two hours per day, and not less than 28 hours per calendar week between April 12, 2016, and April 13, 2017?<sup>8</sup>***

Submit one or more of the following documents pertaining to the station seeking reimbursement to meet minimum operating requirement (first 4 strongly preferred). We strongly encourage that you include a cover letter to further explain any elements of your Eligibility Certification and supporting documentation:

- Master control automation system logs (referencing the station);
- Programming/operating logs, transmission logs (referencing the station);
- Commercial logs (referencing the station);
- Program guides (referencing the station and including indication that the programs listed were aired);
- Tower/facility rental/leasing agreement (specifying site location and signed by all parties);

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<sup>8</sup> Updated September 10, 2019



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- Rebroadcast agreement;
- Third-party affidavits or declarations (Examples might include advertisers, content providers or, in the case of translators, associated stations. The supplying third party should explicitly affirm the affiant's/declarant's first-hand knowledge of the station's operations and that it met the minimum operating requirement; describe the affiant's/declarant's relationship to the station and the basis for his or her knowledge; and include a statement that no monetary or other compensation was received in exchange for the affidavit/declaration);
- Electric bills (specifying site location);
- The Commission will consider other forms of documentation on a case-by-case basis.

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

No. Any LPTV/translator 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?*

Initial cost estimates were due by November 14, 2019. An initial allocation was made by the Commission on March 26, 2020 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 March 26, 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.<sup>9</sup>

### *What is the purpose of submitting cost estimates?*

LPTV/translator stations must identify both their existing equipment and the equipment and services they intend to purchase (or have already purchased) to relocate their television service from one channel to another channel, or to otherwise modify their facilities as a result of

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<sup>9</sup> Updated April 7, 2020





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displacement due to the reorganization of broadcast television spectrum. 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 its reimbursement requests for incurred costs are approved.

### *How should stations estimate their costs?*

Stations submit estimates using Form 399 in LMS. A station may either submit an amount within the price range specified in the Cost Catalog (which is embedded in Form 399 in LMS) for equipment or services, or the station may 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?*

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 available for use by LPTV/translator stations.

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.



## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

*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?*<sup>10</sup>

Although earlier in the program entities were allocated a percentage of their verified estimates, 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 LPTV/translator 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.
- LPTV/translators 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?*

LPTV/translator stations should repurpose their equipment to the extent possible. The Commission will not reimburse stations for new features not already present in equipment being replaced; 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.

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<sup>10</sup> Updated April 7, 2020 and March 31, 2022





## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

### *Can a station be reimbursed for the cost of in-house labor?*<sup>11</sup>

Reimbursement for the cost of the salary of a LPTV/Translator 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 showing hourly rates, time spent on channel transition work, and other information as detailed in the question below 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?*<sup>12</sup>

For internal labor costs to be reimbursable, they must be entirely related to the LPTV/Translator'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.

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 LPTV/Translator'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 LPTV/Translator 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.

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<sup>11</sup> Updated April 7, 2020

<sup>12</sup> Updated April 7, 2020



## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

### *Are interim facilities reimbursable?*<sup>13</sup>

While we think it is unlikely that LPTV/Translator stations will need interim facilities, we will consider on a case-by-case basis whether expenses for interim facilities are eligible for reimbursement under the REA for LPTV/Translator stations.

### *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?*<sup>14</sup>

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 I be reimbursed for vendor travel expenses? If so, how should I submit travel expenses for reimbursement?*<sup>15</sup>

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.

### *How much transmitter power is reimbursable?*<sup>16</sup>

Stations can be reimbursed for expenses reasonably incurred in the construction of the technical facility identified in the displacement application that the station filed in the displacement application filing window in 2018. 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), in the granted displacement Construction Permit Application. Stations should be prepared to justify their choice of transmitter by providing the Fund Administrator, upon their request, with the TPO calculations used for the transmitter selection. If the station is upgrading its antenna, the TPO calculations should be based on the comparable (non-upgraded) version of the antenna.

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<sup>13</sup> Updated April 7, 2020

<sup>14</sup> Updated April 7, 2020

<sup>15</sup> Updated April 7, 2020

<sup>16</sup> Updated April 7, 2020



## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

### *Under what circumstances is new transmission line reimbursable?<sup>17</sup>*

New transmission line is reimbursable if a broadcaster's existing rigid line section length is a prohibited length on the new channel. See the updated Catalog of Potential Expenses and Estimated Costs (Cost Catalog) in DA-18-1072A2 for Prohibited Line Lengths. In general, flexible transmission line is broadband, and not reimbursable unless the station is moving the antenna significantly higher on the existing tower or has changed tower location. 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.

### *Is elliptical or circular polarization an antenna upgrade?<sup>18</sup>*

Additional vertical polarization for an E-pol or C-pol antenna is not an upgrade, if the station's previously licensed antenna was E-pol or C-pol. If the previously licensed antenna was horizontally polarized, the additional vertical polarization is an upgrade. The station should provide a manufacturer's quote for the baseline H-pol antenna, along with the additional cost for the upgrade.

### *Is moving from a side-mounted antenna to a top-mounted antenna considered an upgrade?<sup>19</sup>*

Generally, converting from a side-mount to a top-mount antenna is an upgrade.

LPTV/Translator stations that currently have their main antenna side-mounted but wish to purchase a top-mounted antenna should indicate they are making an upgrade by checking the upgrade box in the antenna section of the Reimbursement Form. The difference between the cost of the top-mounted antenna (and any special mounting hardware such as bury poles and wedding cake adapters) and a comparable side-mounted antenna is the upgrade amount, which is not reimbursable but must be paid for by the LPTV/Translator station. The station must provide a price quote from the antenna vendor that shows what a comparable side-mounted antenna would cost to calculate the upgrade amount.

## **Submitting Invoices<sup>20</sup>**

### *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 have finished.

### *When can I submit actuals expenses?*

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

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<sup>17</sup> Updated April 7, 2020

<sup>18</sup> Updated April 7, 2020

<sup>19</sup> Updated April 7, 2020

<sup>20</sup> Updated April 7, 2020 to add Submitting Invoices section



## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

### *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.

### *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 entity 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 individual(s) who completed the work, specify the hours and dates worked by the Individual(s), the associated rate(s) per hour, and a description of the activities performed by each person 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



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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?<sup>21</sup>*

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) via the FCC's Licensing and Management System (LMS). This filing can be made by navigating to the 'Facilities' page, selecting the appropriate facility, and selecting 'Legal STA' from the 'File an Application' drop-down. The fee to file the Legal STA will be waived by request for a filing-fee waiver. Applicants should go to the "Fees, Waivers, and Exemptions" section, select "yes" to the question "Is the applicant exempt from FCC application fees," and provide a short description as to why (for example, "the August 9, 2021 Invoice Filing PN states that the filing fees may 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.

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<sup>21</sup> Added March 31, 2022, Updated January 27, 2023





## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

### Payment Process<sup>22</sup>

#### *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 LPTV/Translator?*

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-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 displaced LPTV/Translator station that reasonably incur expenses for the station to relocate service from one channel to another channel or otherwise modify its facility as a result of the repack. The LPTV/Translator 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 LPTV/Translator, 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 or 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. 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 LPTV/Translators 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;

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<sup>22</sup> Updated April 7, 2020 to add Payment Process section





## Reimbursement Expansion Act: Low Power Television (LPTV) & Translator Station Frequently Asked Questions

- Total amount due; and
- Name of the station licensee and call sign, or facility ID, or name of the LPTV 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, the line 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 are different 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?*



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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?<sup>23</sup>*

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 the station has transitioned to its assigned post-auction channel?<sup>24</sup>*

You should respond "Yes" to the question "The facility has ceased operating on its pre-auction channel" within the Reimbursement Status section of Form 399. This should be marked "Yes" even if the station is currently operating on its post auction channel on interim facilities.

### *What do I do once construction on my project is complete?<sup>25</sup>*

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.

### *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?<sup>26</sup>*

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?<sup>27</sup>*

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;

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<sup>23</sup> Updated April 7, 2020

<sup>24</sup> Updated April 7, 2020

<sup>25</sup> Updated April 7, 2020

<sup>26</sup> Updated April 7, 2020 and March 31, 2022

<sup>27</sup> Updated April 7, 2020 and March 31, 2022



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- 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](mailto: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?<sup>28</sup>*

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](mailto: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.

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 construction permit 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?<sup>29</sup>*

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](mailto: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

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<sup>28</sup> Added April 22, 2020. Updated March 31, 2022 and January 27, 2023

<sup>29</sup> Added July 19, 2022



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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/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 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?<sup>30</sup>*

After the funds owed to the Commission have been identified by the station, the station should email the [fccfundadmin@fcc.gov](mailto: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. 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.

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<sup>30</sup> Added July 19, 2022



## **Navigating LMS and Form 399, Troubleshooting, and Invoice Issues**

### *How do I access a previously submitted Form 399?<sup>31</sup>*

- 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](mailto:reimburse@fcc.gov).

### *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?<sup>32</sup>*

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”?<sup>33</sup>*

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](mailto:reimburse@fcc.gov).

### *Can I verify my Form 399 was properly submitted?<sup>34</sup>*

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<sup>31</sup> Updated April 7, 2020

<sup>32</sup> Updated April 7, 2020

<sup>33</sup> Updated April 7, 2020

<sup>34</sup> Updated April 7, 2020



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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.

***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





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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 (e.g., 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?<sup>35</sup>*

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](mailto:reimburse@fcc.gov).

### *Why didn’t I receive the correspondence I expected regarding my reimbursement submission?<sup>36</sup>*

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](mailto:reimburse@fcc.gov).

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<sup>35</sup> Updated April 7, 2020

<sup>36</sup> Updated April 7, 2020



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### *How can I avoid potentially disclosing attorney-client privileged information when submitting invoices for eligible legal expenses for reimbursement?<sup>37</sup>*

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?*

Yes. 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 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 that stations consult with their auditors about a station's audit obligations.

### *Where Can I Find More Information About the Reimbursement Process?*

Procedures governing the LPTV/translator 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](http://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 cost catalog. You also can submit questions to [reimburse@fcc.gov](mailto:reimburse@fcc.gov) or call (202) 418-2009.

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<sup>37</sup> Updated April 7, 2020