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2008 Broadcasters' Calendar
January 2008

Communications Broadcast Advisory

2008 Broadcasters' Calendar

The following deadlines are based on information known by us as of the date hereof, may or may not apply to a particular broadcaster, are for general informational purposes only, and should be double-checked for currency close to each pertinent date/deadline. The reason is that actions by the FCC, Congress, or the courts could affect any of these deadlines by, for example, eliminating a particular reporting/filing obligation altogether or modifying the form used, content, deadline, fee, or manner of reporting/filing, such as requiring the posting of a report on the Internet or filing a report with the FCC electronically. It should also be noted that any FCC filing date which falls on a weekend or federal holiday, as a general rule, causes the filing deadline to be shifted to the immediately following business day. Accordingly, broadcasters should seek the advice of communications counsel in each instance to assure timely and proper filing. With respect to the tax-related deadlines identified herein, broadcasters should consult with their tax advisors. This edition of our annual "Broadcasters' Calendar" supercedes all prior editions and accordingly any prior editions should no longer be used.

In FCC actions which are not yet effective, full-service **television** stations and Class A **television** stations will now be required to post most of the contents of their public inspection files on their websites. Furthermore, the FCC has adopted a new reporting form for **television** stations that will take the place of the Quarterly Issues/Programs Lists. The report form will have to be filed electronically with the FCC and be placed in a station's public inspection file and posted on its website. Accordingly, affected broadcasters should coordinate with their webmasters to evaluate the cost and speed of designing and implementing changes to their websites in order to accommodate these new FCC posting requirements. Furthermore, affected broadcasters should immediately begin the process of reviewing their program "logging" practices so that they can readily and accurately extract from those logs the types of information that the new reporting form requires. **Radio** stations may wish to consider conducting the same types of evaluations in light of other recent FCC

actions which will examine whether the new **television** report form and posting requirements should be applied to full-service **radio** stations.

January 10

The Quarterly Issues/Programs List covering the time period beginning October 1, 2007 and ending December 31, 2007 must be placed in the public inspection files of all full-power **radio**, full-power **television**, and Class A **television** stations by this date. On November 27, 2007, the FCC adopted a Report and Order requiring all full-power and Class A **television** stations to file online with the FCC a new form replacing the Quarterly Issues/Programs List. As of the date of this publication, the Commission had not released the text of its decision. Nor has the decision been published in the Federal Register. Accordingly, it is not known precisely what the new reporting form looks like or when the reporting form will be required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must place in their public inspection file by this date records “sufficient to verify compliance” with commercial time limitations in children’s programming broadcast during the period October 1, 2007 through December 31, 2007. At the present time, the report is not required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must complete FCC Form 398 demonstrating their responsiveness to “the educational and informational needs of children” for the period from October 1, 2007 through December 31, 2007, and place the completed form in the station’s public inspection file. The form must also be electronically filed with the FCC by this date.

Class A **television** stations are required to maintain documentation in their public inspection files sufficient to demonstrate continuing compliance with the FCC’s Class A eligibility requirements. We recommend that Class A **television** stations generate such documentation quarterly and place it in their public inspection files by this date.

January 15

Individuals who did not pay their income tax through withholding during 2007 (or who did not pay enough through withholding) must make their payment of estimated tax by this date, using IRS Form 1040 ES. This is the final installment date for the 2007 estimated tax.

January 31

All employers must issue IRS Form W-2 wage statements to all employees by this date. An IRS Form 1099-MISC must be issued to every individual or firm which served as an independent contractor to the station and was paid \$600 or more in calendar year 2007 by this date. Winners of contests and prizes with values of \$600 or more must be issued IRS Form 1099-MISC. Retired employees should be given their copies of IRS Form 1099-R. There are several different versions of IRS Form 1099, depending on the type of payment that was made.

February 1

Under the FCC’s EEO rule adopted in 2003, station employment units (“SEUs”) with five or more full-time employees and which are comprised of **radio and/or television** stations licensed to communities in Arkansas, Kansas, Louisiana, Mississippi, Nebraska, New Jersey, New York, and Oklahoma must place in their

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public inspection files (and post on their station websites, if they have them) a report regarding station compliance with the EEO rule by this date. The report must contain the following information: (a) a list of all full-time job vacancies filled, identified by job title; (b) recruitment sources used to fill each of those job vacancies (including organizations entitled to notification of job vacancies), including the address, contact person, and telephone number of each recruitment source; (c) a list of the recruitment sources that referred the individual hired for each full-time job vacancy that was filled; (d) data reflecting the total number of persons interviewed for full-time job vacancies and the total number of interviewees referred by each recruitment source; and (e) a list and brief description of other recruitment outreach efforts from the FCC's menu of choices that the station employment unit engaged in during the preceding 12 months.

SEUs with eleven or more full-time employees which are comprised of **radio** stations licensed to communities in Arkansas, Louisiana, or Mississippi must file a "Broadcast Mid-Term Report" on FCC Form 397 with the FCC. The two EEO Public File Reports for the two annual periods preceding the date of filing must accompany the Form 397 filing.

Licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **radio** stations licensed to communities in Arkansas, Louisiana, Mississippi, New York, or New Jersey, and licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **television** stations licensed to communities in Kansas, Nebraska, or Oklahoma must file their biennial ownership reports by this date, unless they have consolidated this filing date with the date for other commonly owned stations licensed to communities in other states. Form 323 must be filed electronically by the due date and a fee of \$60 per station must be submitted to the FCC. Noncommercial educational licensees and permittees must use FCC Form 323-E, which does not require a fee.

February 28

IRS Form 1096 must be filed with the Internal Revenue Service by this date. IRS Form 1096 aggregates all of the paper IRS Forms 1099 that were issued in January. A separate IRS Form 1096 must be used to summarize and transmit each different version of IRS Form 1099 that was issued in January.

All employers must file IRS Form W-3 along with Copy A of all of the IRS Forms W-2 that were issued for 2007 by this date.

March 17

All C corporations and S corporations which are calendar year taxpayers must file a 2007 tax return on either IRS Form 1120 or IRS Form 1120S, and pay any tax still due by this date. For an automatic six-month extension of time to file, IRS Form 7004 must be filed along with payment of the estimated amount owed.

Corporations that are fiscal year taxpayers must file IRS Form 1120 or IRS Form 1120S by the 15th day of the third month following the end of their fiscal year.

April 1

Under the FCC's EEO rule adopted in 2003, station employment units ("SEUs") with five or more full-time employees and which are comprised of **radio and/or television** stations licensed to communities in Delaware, Indiana, Kentucky, Pennsylvania, Tennessee, and Texas must place in their public inspection files (and

post on their station website, if there is one) a report regarding station compliance with the EEO rule by this date. The report must contain the following information: (a) a list of all full-time job vacancies filled during the preceding year, identified by job title; (b) recruitment sources used to fill each of those job vacancies (including organizations entitled to notification of job vacancies), including the address, contact person, and telephone number of each recruitment source; (c) a list of the recruitment sources that referred the individuals hired for each full-time job vacancy that was filled; (d) data reflecting the total number of persons interviewed for full-time job vacancies during the preceding year and the total number of interviewees referred by each recruitment source; and (e) a list and brief description of other recruitment outreach efforts from the FCC's menu of choices that the station employment unit engaged in during the preceding 12 months.

SEUs with eleven or more full-time employees which are comprised of **radio** stations licensed to communities in Indiana, Kentucky, or Tennessee must file a "Broadcast Mid-Term Report" on FCC Form 397 with the FCC. The two EEO Public File Reports for the two annual periods preceding the date of filing must accompany the Form 397 filing.

Licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **radio** stations licensed to communities in Delaware, Indiana, Kentucky, Pennsylvania, or Tennessee, and licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **television** stations licensed to communities in Texas must file their biennial ownership reports by this date, unless they have consolidated this filing date with the date for other commonly owned stations licensed to communities in other states. Form 323 must be filed electronically by the due date and a fee of \$60 per station must be submitted to the FCC. Noncommercial educational licensees and permittees must use FCC Form 323-E, which does not require a fee.

Commercial **radio** stations must file their annual BMI/ASCAP reports with their respective licensing agencies by this date. We understand that SESAC is in the process of negotiating separate contracts with licensees. Accordingly, those contracts will govern any new filing requirements.

April 10

Quarterly Issues/Programs Lists covering the time period beginning January 1, 2008 and ending March 31, 2008 must be placed in the public inspection files of all **radio**, full-power **television**, and Class A **television** stations by this date. On November 27, 2007, the FCC adopted a Report and Order requiring all full-power and Class A **television** stations to file online with the FCC a new form replacing the Quarterly Issues/Programs List. As of the date of this publication, the Commission had not released the text of its decision. Nor has the decision been published in the Federal Register. Accordingly, it is not known precisely what the new reporting form looks like or when the reporting form will be required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must place in their public inspection file by this date records "sufficient to verify compliance" with commercial time limitations for children's programming broadcast during the period January 1, 2008 through March 31, 2008. At the present time, the report is not required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must complete FCC Form 398 demonstrating their responsiveness to "the educational and informational needs of children" for the period from January 1, 2008 through March 31, 2008, and place the completed form in the station's public inspection file. The form must also be electronically filed with the FCC by this date.

Class A **television** stations are required to maintain documentation in their public inspection files sufficient to demonstrate continuing compliance with the FCC's Class A eligibility requirements. We recommend that Class A **television** stations generate such documentation quarterly and place it in their public inspection files by this date.

April 15

Individuals must file an income tax return for 2007 and pay any tax due by this date, using IRS Forms 1040, 1040A, or 1040EZ. Individuals who are unable to pay can file IRS Form 9465 that requests an agreement to pay in installments. In order to obtain a six-month extension of time to file (thereby making the return due on October 15, 2008), taxpayers must file IRS Form 4868 along with an estimated payment of the amount that is owed.

Partnerships must file a 2007 calendar year return on IRS Form 1065 by this date and provide each partner with a copy of Schedule K-1. An automatic six-month extension is available by filing Form 7004.

Partnerships that are fiscal year taxpayers must file IRS Form 1065 by the 15th day of the fourth month following the end of their fiscal year.

For individuals, the first payment of estimated tax for 2008, using IRS Form 1040-ES, is due by this date.

May

No FCC-related annual filing deadlines currently occur in May.

June 1

Under the FCC's EEO rule adopted in 2003, station employment units ("SEUs") with five or more full-time employees and which are comprised of **radio and/or television** stations licensed to communities in Arizona, the District of Columbia, Idaho, Maryland, Michigan, Nevada, New Mexico, Ohio, Utah, Virginia, West Virginia, and Wyoming must place in their public inspection files (and post on their station website, if there is one) a report regarding station compliance with the EEO rule by this date. The report must contain the following information: (a) a list of all full-time job vacancies filled during the preceding year, identified by job title; (b) recruitment sources used to fill each of those job vacancies (including organizations entitled to notification of job vacancies), including the address, contact person, and telephone number of each recruitment source; (c) a list of the recruitment sources that referred the individuals hired for each full-time job vacancy that was filled; (d) data reflecting the total number of persons interviewed for full-time job vacancies during the preceding year and the total number of interviewees referred by each recruitment source; and (e) a list and brief description of other recruitment outreach efforts from the FCC's menu of choices that the station employment unit engaged in during the preceding 12 months.

SEUs with eleven or more full-time employees which are comprised of **radio** stations licensed to communities in Michigan or Ohio and all **television** stations licensed to communities in the District of Columbia, Maryland, Virginia, or West Virginia must file a "Broadcast Mid-Term Report" on FCC Form 397 with the FCC. The two EEO Public File Reports for the two annual periods preceding the date of filing must accompany the Form 397 filing.

Licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **radio** stations licensed to communities in Michigan or Ohio, and licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **television** stations licensed to communities in Arizona, the District of Columbia, Idaho, Maryland, Nevada, New Mexico, Utah, Virginia, West Virginia, or Wyoming must file their biennial ownership reports by this date, unless they have consolidated this filing date with the date for other commonly owned stations licensed to communities in other states. Form 323 must be filed electronically by the due date and a fee of \$60 per station must be submitted to the FCC. Noncommercial educational licensees and permittees must use FCC Form 323-E, which does not require a fee.

June 16

For individuals, the second payment of estimated tax for 2008, using IRS Form 1040-ES, is due by this date.

June 30

This is the annual deadline for an informational filing on Form TD F 90-22.1 of foreign bank accounts with balances of \$10,000 or more.

July

The FCC is expected to announce by Public Notice during this month the dates by which annual regulatory fees must be filed with the FCC.

July 10

Quarterly Issues/Programs Lists covering the time period beginning April 1, 2008 and ending June 30, 2008 must be placed in the public inspection files of all **radio**, full-power **television**, and Class A **television** stations by this date. On November 27, 2007, the FCC adopted a Report and Order requiring all full-power and Class A **television** stations to file online with the FCC a new form replacing the Quarterly Issues/Programs List. As of the date of this publication, the Commission had not released the text of its decision. Nor has the decision been published in the Federal Register. Accordingly, it is not known precisely what the new reporting form looks like or when the reporting form will be required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must place in their public inspection file by this date records "sufficient to verify compliance" with commercial time limitations for children's programming broadcast during the period April 1, 2008 through June 30, 2008. At the present time, the report is not required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must complete FCC Form 398 demonstrating their responsiveness to "the educational and informational needs of children" for the period from April 1, 2008 to June 30, 2008, and place the completed form in the station's public inspection file. The form must also be electronically filed with the FCC by this date.

Class A **television** stations are required to maintain documentation in their public inspection files sufficient to demonstrate continuing compliance with the FCC's Class A eligibility requirements. We recommend that Class A **television** stations generate such documentation quarterly and place it in their public inspection files by this date.

July 31

Television stations with locally-produced programming whose signals were carried as distant signals by at least one cable system in 2007 and **television** stations with locally-produced programming whose signals were carried by at least one satellite carrier for home viewing in 2007 are eligible to file royalty claims for compensation with the Copyright Office in Washington, DC by this date ¹. Under the federal Copyright Act, cable systems and satellite operators must pay “compulsory license” royalties to carry TV signals on their systems. The royalties are used to compensate the owners of copyrighted works broadcast on those signals. After the royalties are collected from cable systems and satellite operators, and claims are filed, proceedings are held by the Copyright Office to divide the royalties among the copyright owner groups who claim shares of the royalty fund. The annual royalty fund for cable exceeds \$100 million, and the annual royalty fund for satellite exceeds \$60 million. Stations that do not file claims by the deadline will not be able to collect royalties for carriage of their signal during 2007. Royalty claims must include basic station information, as well as information regarding the copyrighted works for which the claim is made. Station group owners can file a single claim for the group, but must list each station individually on the claim in order for each station to qualify for royalties.

Employers who maintain an employee benefit plan, such as a pension, profit sharing, or stock bonus plan, must file IRS Form 5500 or 5500 EZ for calendar year 2007 by this date. If a fiscal year is used as the plan year, the appropriate form must be filed by the last day of the seventh month after the plan year ends.

August 1

Under the FCC's EEO rule adopted in 2003, station employment units (“SEUs”) with five or more full-time employees and which are comprised of **radio and/or television** stations licensed to communities in California, Illinois, North Carolina, South Carolina, and Wisconsin must place in their public inspection files (and post on their station website, if there is one) a report regarding station compliance with the EEO rule by this date. The report must contain the following information: (a) a list of all full-time job vacancies filled during the preceding year, identified by job title; (b) recruitment sources used to fill each of those job vacancies (including organizations entitled to notification of job vacancies), including the address, contact person, and telephone number of each recruitment source; (c) a list of the recruitment sources that referred the individuals hired for each full-time job vacancy that was filled; (d) data reflecting the total number of persons interviewed for full-time job vacancies during the preceding year and the total number of interviewees referred by each recruitment source; and (e) a list and brief description of other recruitment outreach efforts from the FCC's menu of choices that the station employment unit engaged in during the preceding 12 months.

SEUs with eleven or more full-time employees which are comprised of **radio** stations licensed to communities in Illinois or Wisconsin and all **television** stations licensed to communities in North Carolina or South Carolina must file a “Broadcast Mid-Term Report” on FCC Form 397 with the FCC. The two EEO Public File Reports for the two annual periods preceding the date of filing must accompany the Form 397 filing.

September 30 is the deadline by which broadcasters which are subject to the federal Equal Employment Opportunity Commission's (EEOC) reporting requirements must file their EEO 1 Report (Form 100). Now



¹ Online or hand-delivered claims must be submitted by 5pm (EDT). Claims delivered by a local Washington, DC commercial courier must arrive by 4pm (EDT). Overnight delivery services such as Federal Express, United Parcel Service and similar overnight delivery services may not be used for the filing of claims. A claim sent by means of United States Postal Service (Express Mail or otherwise) must carry sufficient postage and bear a July 2008 postmark.

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is a prudent time to begin the process of re-familiarizing yourself with the EEOC's reporting requirements, including its forms. To review the EEOC's rules relating to these requirements, we encourage you to consult with counsel expert in this regulatory area and to visit <http://www.eeoc.gov/stats/jobpat/e1instruct.html>.

Licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **radio** stations licensed to communities in Illinois or Wisconsin, and licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **television** stations licensed to communities in California, North Carolina, or South Carolina must file their biennial ownership reports by this date, unless they have consolidated this filing date with the date for other commonly owned stations licensed to communities in other states. Form 323 must be filed electronically by the due date and a fee of \$60 per station must be submitted to the FCC. Noncommercial educational licensees and permittees must use FCC Form 323-E, which does not require a fee.

September 15

For individuals, the third payment of estimated tax for 2008, using IRS Form 1040-ES, is due by this date.

C corporations and S corporations that made timely requests for an automatic six-month extension to file an income tax return should file a 2007 calendar year income tax return (Form 1120 or 1120S) and pay any remaining tax due.

September 30

Note that the EEO-1 Report must be filed by September 30. See the discussion above in August.

Historical due date for the filing of the EEO report on FCC Form 395-B. As of the date of this publication, this filing requirement remains suspended.

October 1

Under the FCC's EEO rule adopted in 2003, station employment units ("SEUs") with five or more full-time employees and which are comprised of **radio and/or television** stations licensed to communities in Alaska, American Samoa, Florida, Guam, Hawaii, Iowa, the Mariana Islands, Missouri, Oregon, Puerto Rico, the Virgin Islands, and Washington must place in their public inspection files (and post on their station website, if there is one) a report regarding station compliance with the EEO rule by this date. The report must contain the following information: (a) a list of all full-time job vacancies filled during the preceding year, identified by job title; (b) recruitment sources used to fill each of those job vacancies (including organizations entitled to notification of job vacancies), including the address, contact person, and telephone number of each recruitment source; (c) a list of the recruitment sources that referred the individuals hired for each full-time job vacancy that was filled; (d) data reflecting the total number of persons interviewed for full-time job vacancies during the preceding year and the total number of interviewees referred by each recruitment source; and (e) a list and brief description of other recruitment outreach efforts from the FCC's menu of choices that the station employment unit engaged in during the preceding 12 months.

SEUs with eleven or more full-time employees which are comprised of **radio** stations licensed to communities in Iowa or Missouri and all **television** stations licensed to communities in Florida, Puerto Rico, or the Virgin Islands must file a "Broadcast Mid-Term Report" on FCC Form 397 with the FCC. The two EEO Public File Reports for the two annual periods preceding the date of filing must accompany the Form 397 filing.

Licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **radio** stations licensed to communities in Iowa or Missouri, and licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **television** stations licensed to communities in Alaska, Florida, Hawaii, Oregon, Puerto Rico, the Virgin Islands, Washington, American Samoa, Mariana Islands, or Guam must file their biennial ownership reports by this date, unless they have consolidated this filing date with the date for other commonly owned stations licensed to communities in other states. Form 323 must be filed electronically by the due date and a fee of \$60 per station must be submitted to the FCC. Noncommercial educational licensees and permittees must use FCC Form 323-E, which does not require a fee.

October 10

Quarterly Issues/Programs Lists covering the time period beginning July 1, 2008 and ending September 30, 2008 must be placed in the public inspection files of all **radio**, full-power **television**, and Class A **television** stations by this date. On November 27, 2007, the FCC adopted a Report and Order requiring all full-power and Class A **television** stations to file online with the FCC a new form replacing the Quarterly Issues/Programs List. As of the date of this publication, the Commission had not released the text of its decision. Nor has the decision been published in the Federal Register. Accordingly, it is not known precisely what the new reporting form looks like or when the reporting form will be required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must place records in their public inspection file by this date “sufficient to verify compliance” with commercial time limitations for children’s programming broadcast during the period July 1, 2008 through September 30, 2008. At the present time, the report is not required to be filed with the FCC.

Commercial full-power analog and digital and Class A **television** stations must complete FCC Form 398 demonstrating their responsiveness to “the educational and informational needs of children” for the period from July 1, 2008 to September 30, 2008 and place the completed form in the station’s public inspection file. The form must also be electronically filed with the FCC by this date.

Class A **television** stations are required to maintain documentation in their public inspection files sufficient to demonstrate continuing compliance with the FCC’s Class A eligibility requirements. We recommend that Class A **television** stations generate such documentation quarterly and place it in their public inspection files by this date.

October 15

Individuals and partnerships who made timely requests for a six-month extension to file an income tax return should file a 2007 calendar year income tax return (Form 1040, 1040A, 1040EZ, or 1065) and pay any remaining tax due by this date.

November

No FCC-related annual filing deadlines currently occur in November.

December 1

Under the FCC's EEO rule adopted in 2003, station employment units (SEUs") with five or more full-time employees and which are comprised of **radio and/or television** stations licensed to communities in Alabama, Colorado, Connecticut, Georgia, Maine, Massachusetts, Minnesota, Montana, New Hampshire, North Dakota, Rhode Island, South Dakota, and Vermont must place in their public inspection files (and post on their station website, if there is one) a report regarding station compliance with the EEO rule by this date. The report must contain the following information: (a) a list of all full-time job vacancies filled during the preceding year, identified by job title; (b) recruitment sources used to fill each of those job vacancies (including organizations entitled to notification of job vacancies), including the address, contact person, and telephone number of each recruitment source; (c) a list of the recruitment sources that referred the individuals hired for each full-time job vacancy that was filled; (d) data reflecting the total number of persons interviewed for full-time job vacancies during the preceding year and the total number of interviewees referred by each recruitment source; and (e) a list and brief description of other recruitment outreach efforts from the FCC's menu of choices that the station employment unit engaged in during the preceding 12 months.

SEUs with eleven or more full-time employees which are comprised of **radio** stations licensed to communities in Colorado, Minnesota, Montana, North Dakota, or South Dakota and all **television** stations licensed to communities in Alabama or Georgia must file a "Broadcast Mid-Term Report" on FCC Form 397 with the FCC. The two EEO Public File Reports for the two annual periods preceding the date of filing must accompany the Form 397 filing.

Licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **radio** stations licensed to communities in Colorado, Minnesota, Montana, North Dakota, or South Dakota, and licensees and permittees (other than sole proprietorships or partnerships composed entirely of natural persons) that operate commercial and noncommercial **television** stations licensed to communities in Alabama, Connecticut, Georgia, Maine, Massachusetts, New Hampshire, Rhode Island, or Vermont must file their biennial ownership reports on FCC Form 323 on this date, unless they have consolidated this filing date with the date for other commonly owned stations licensed to communities in other states. Form 323 must be filed electronically by the due date and a fee of \$60 per station must be submitted to the FCC. Noncommercial educational licensees must use FCC Form 323-E, which does not require a fee.

FCC Form 317 (Annual DTV Ancillary/Supplementary Services Report for Commercial Digital **Television** Stations, November 2003 edition) must be filed by this date with the FCC in Washington, DC by all DTV licensees. If a licensed DTV station provided ancillary or supplementary services during the 12-month time period ending on the preceding September 30, the station is required to remit five percent of the gross revenue from such services directly to Mellon Bank in Pittsburgh, Pennsylvania concurrently with the filing of Form 317.

Live Link

The U.S. Equal Employment Opportunity Commission; Standard Form 100, Rev. 3 – 97, Employer Information Report EEO-1 100 118 Instruction Booklet

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This material is not intended to constitute a complete analysis of all tax considerations. Internal Revenue Service regulations generally provide that, for the purpose of avoiding United States federal tax penalties, a taxpayer may rely only on formal written opinions meeting specific regulatory requirements. This material does not meet those requirements. Accordingly, this material was not intended or written to be used, and a taxpayer cannot use it, for the purpose of avoiding United States federal or other tax penalties or of promoting, marketing or recommending to another party any tax-related matters.

This publication is issued periodically to keep Pillsbury Winthrop Shaw Pittman LLP clients and other interested parties informed of current legal developments that may affect or otherwise be of interest to them. The comments contained herein do not constitute legal opinion and should not be regarded as a substitute for legal advice.
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