

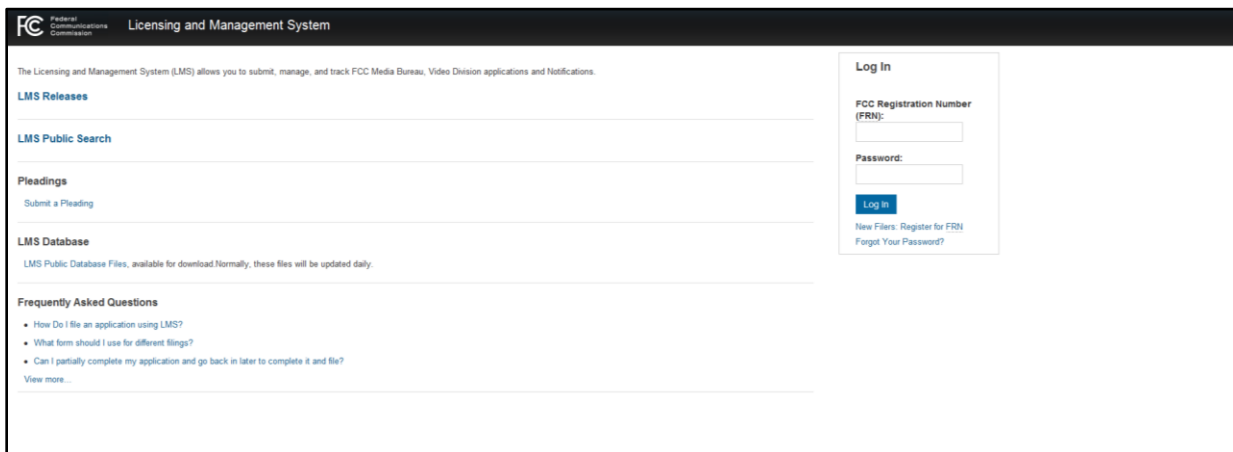
Fund Administrator Guidelines for Submitting Claims for Reimbursement

Entities that have received an initial allocation of funds based on a validated Cost Estimate may seek reimbursement for expenditures reasonably incurred and related to a channel transition. When submitting claims for reimbursement, entities should be mindful of the validated amounts for each item in their Cost Estimate and any adjustments communicated by the Fund Administrator to ensure conformance to reimbursement guidelines.¹

Any reimbursement claims that exceeds validated Cost Estimate amounts will require supporting justification and will be subject to review for reasonableness. In some cases, entities may be required to submit a revised Cost Estimate, documenting the rationale for increased costs, before a claim in excess of validated amounts will be considered. Entities will be notified by the Fund Administrator if a revised Cost Estimate is required.² Reimbursement will not be made in excess of an entity's available allocation amount. Claims that exceed the available allocation will still be reviewed for reasonableness but will be held for payment until an additional allocation is made.

To submit a claim for reimbursement, a representative of the entity may log in to LMS to access its reimbursement form. Cost Estimate information as well as other previously submitted information will be displayed. The entity may upload supporting cost documentation.

Fig. 1: LMS Login Page

The image shows a screenshot of the FCC Licensing and Management System (LMS) login page. The page header includes the FCC logo and the text "Licensing and Management System". Below the header, there is a navigation menu with links for "LMS Releases", "LMS Public Search", "Pleadings", "LMS Database", and "Frequently Asked Questions". On the right side of the page, there is a "Log In" box containing a "FCC Registration Number (FRN)" field, a "Password" field, and a "Log In" button. Below the login box, there are links for "New Filers: Register for FRN" and "Forgot Your Password?".

¹ Explanations of adjustments to Cost Estimate line items are provided by the Fund Administrator via email.

² Note that entities are free to submit revised Cost Estimates at any time, although such Cost Estimates may not be reviewed until such time as there is an additional allocation from the Reimbursement Fund.

Fig. 2: LMS Costs

NEW - Facility ID: 1029924

TV Broadcaster Incentive Auction Reimbursement Fund

Transmitter Cost Information

Where no predetermined cost estimate is available, any estimate provided will also become the predetermined cost (displayed in Italic).

Description	Predetermined Cost Estimate (if available)	Estimated Cost	Actual Cost Information
Primary Transmitter TH9-9	\$407,300.00	\$403,000.00	\$100.00
RF Patch Panel	\$10,000.00	\$10,000.00	\$0.00
Liquid Cooled Solid State Transmitter 15 kW	\$350,000.00	\$350,000.00	\$0.00
Transformer 3 phase/480v-150 KVA	\$24,300.00	\$20,000.00	\$0.00
Mask Filter	\$8,000.00	\$8,000.00	\$100.00
Other -- Building Addition Size: 80.0	\$15,000.00	\$15,000.00	Add
Sub-total	\$407,300.00	\$403,000.00	\$100.00
Total for all systems	\$1,012,015.00	\$955,140.00	\$308,900.00

APPLICATION SECTIONS

- Applicant Information
- Reimbursement Contact Information
- Preparer Contact Information
- Broadcaster Information and Transition Plan
- Transmitters
- Antennas
- Transmission Line
- Tower Equipment and Rigging Costs
- Outside Professional Services
- Other Expenses
- Costs
- Final Accounting
- Application Summary
- Certify

When requesting reimbursement, the entity is required to provide the following information:

1. **Description of the Reimbursement Request:** This description should accurately reflect the nature of the goods purchased or services provided. Stations are urged to provide an accurate and detailed description of the nature of the reimbursement request that matches the underlying supporting documentation (invoice or receipt).

Fig. 3: Description of Reimbursement Request

NEW - Facility ID: 1029924

TV Broadcaster Incentive Auction Reimbursement Fund

Actual Cost Information Details

Description: Other -- Building Addition Size: 80.0

Predetermined Cost Estimate \$15,000.00

Est. Cost: \$15,000.00

Add Component

No Component Information.

* For refunds, 3rd party reimbursements, or other downward adjustments to costs submitted for reimbursement, please add a new Cost Component with a NEGATIVE value.
 * The Sub-total is greater than Estimated Cost. Please provide an explanation for the difference in costs.

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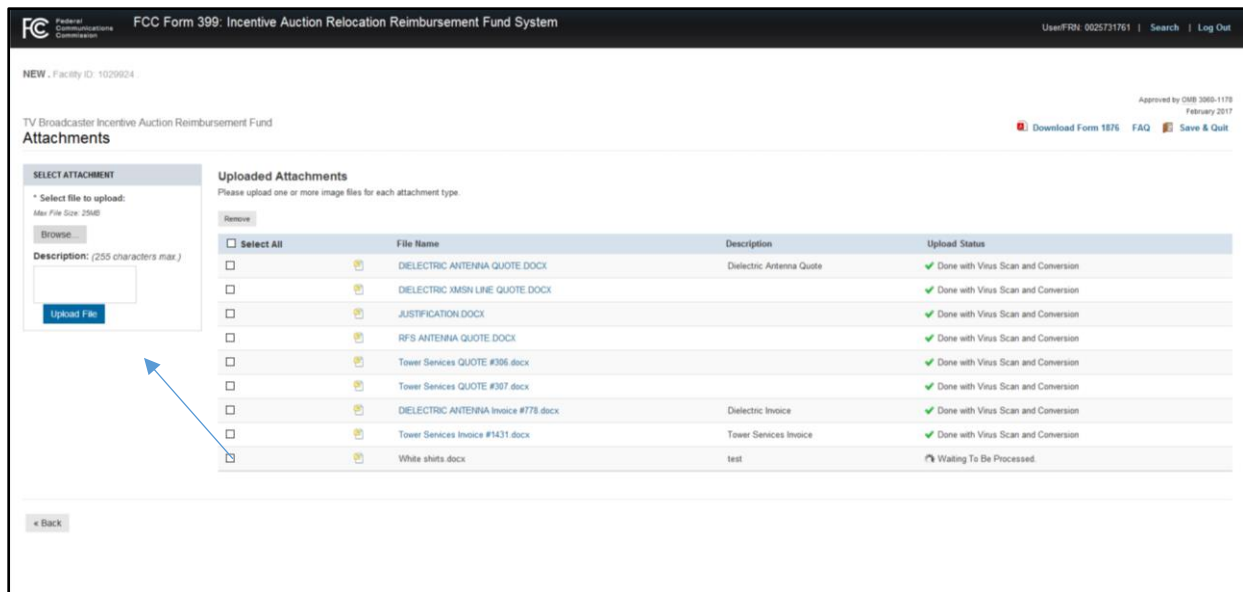
2. **Invoice Number:** The invoice number of the third-party invoice. If the request is for internal labor of employee reimbursed expenses, the invoice number should be **MM/DD/YYYY**.
3. **Invoice Amount Requested:** The total amount, at time of submission, for which the entity is seeking reimbursement. This amount may be the same as the amount shown on the underlying invoice or receipt; in some cases, such as purchases of upgraded equipment in excess of the cost of comparable equipment, the amount requested will be less. When the amount requested differs from the amount shown on the underlying documentation, an explanation of variance may be needed (*See Appendix A*).
4. **Invoice Date:** The date as listed on the third-party invoice. If the request is for internal labor of employee reimbursed expenses, the invoice number should be **MM/DD/YYYY**.
5. **Invoice Due Date:** The date as listed on the third-party invoice. If the request is for internal labor of employee reimbursed expenses, the invoice number should be **MM/DD/YYYY**.
6. **Vendor EIN/TIN:** the Employer Identification Number (EIN) or Taxpayer Identification Number (TIN) of the entity that provided goods or services. The EIN/TIN is *a unique, nine-digit, numeric character* issued by the Federal Government. If the request is for reimbursement internal employee labor and employee expense reimbursement, provide the EIN/TIN of the entity.
7. **Vendor Name:** The complete name of the vendor providing goods or services. If the request is for reimbursement internal employee labor, provide the name of the entity.
8. **Supporting Documentation:** Informative details that support the claim for reimbursement.

Note that if the information supplied above does not match the underlying documentation, the claim may be rejected.

Fig. 4: Additional Required Information

The screenshot displays the FCC Form 399 web interface. At the top, it identifies the system as 'FCC Form 399: Incentive Auction Relocation Reimbursement Fund System' with a user ID of '0925731761'. The main heading is 'TV Broadcaster Incentive Auction Reimbursement Fund - Add Component'. A sidebar on the right lists 'APPLICATION SECTIONS' with checkmarks for: Applicant Information, Reimbursement Contact Information, Preparer Contact Information, Broadcaster Information and Transition Plan, Transmitters, Antennas, Transmission Line, Tower Equipment and Rigging Costs, Outside Professional Services, and Other Expenses. The 'Costs' section is expanded to show 'Final Accounting', 'Application Summary', and 'Certify'. The main form area includes an 'Attachments' section with a dropdown menu and a link to 'Add New Attachment'. Below this are input fields for 'Invoice Number', 'Total Invoice Amount' (with a dollar sign), 'Invoice Date', 'Invoice Type', 'Invoice Due Date', 'Vendor EIN/TIN', and 'Vendor Name'. A 'Component' section at the bottom contains a question: 'Request the dollar amount or percentage of the invoice to be reimbursed?' with two radio button options: 'Request the dollar amount' and 'Request percentage of the invoice'. A 'Description' field is also present.

Fig. 5: Attaching Supporting Documentation



Generally, an invoice from the third-party vendor providing the equipment or services will suffice; however an entity should provide additional substantiating evidence, in cases such as, but not limited to, the following:

1. The substantiating invoice is for upgraded equipment, but the entity is only seeking reimbursement for “comparable facilities;”³
2. The substantiating invoice is for services provided to stations with collocated facilities that are sharing the costs of the invoice;
3. The invoice includes both items that are eligible for reimbursement as well as items that are not reimbursable; or
4. The substantiating support is for internal labor or other employee reimbursed expenses.

For example, if a station has elected to upgrade its antenna and the cost is higher than that of a comparable antenna, it should only seek reimbursement for comparable equipment and provide the following explanation of the variance from the invoice amount.

³ Irrespective of whether the entity selected “Upgrade” on the Form 399, if the equipment is an upgrade or significant alternative to its pre-auction equipment, it must submit a “price quote” that shows the cost of equipment that is comparable to its existing pre-auction equipment. The price for the comparable equipment will be used at the estimated cost phase to calculate the entity’s initial allocation. Once the entity purchases the upgraded equipment, it will submit the vendor invoice for the actual, upgraded equipment purchased but will be reimbursed for the price of the comparable equipment (unless the price of the upgraded or alternate equipment is less). The price quote for the comparable equipment should be from the same vendor that is providing the upgraded equipment the entity is actually purchasing.

Fig. 6: Sample Explanation of Variance

Line Item	Line Item Description	Requested Reimbursement Amount	Supporting Documentation Amount	Explanation for Variance
1	Antenna	\$250,000	\$300,000	Purchased an E-Pole antenna instead of a comparable V-Pole antenna

Failure to provide an adequate explanation between the amounts requested and the amount on the invoice may result in delays in processing the reimbursement request. **(See Appendix A).**

Once the entity is ready to submit the request for reimbursement, it will be required to certify its request. The Certify section of Form 399 requires the authorized person identified in the Applicant Information section to certify the submission.

Fig. 7: Certify Section

TV Broadcaster Incentive Auction Reimbursement Fund

Certification

* indicates required field Attachments Draft Copy

Submission of Estimated Expenses Statements

WILLFUL FALSE STATEMENTS ON THIS FORM ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. CODE, TITLE 18, SECTION 1001), AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. CODE, TITLE 47, SECTION 312(a)(1), AND/OR FORFEITURE (U.S. CODE, TITLE 47, SECTION 503), AND ANY FALSE STATEMENTS COULD SUBJECT THIS ENTITY TO LIABILITY UNDER THE FALSE CLAIMS ACT.

1. The Authorized Person signing below certifies that he/she is authorized to submit this TV Broadcaster Relocation Fund Reimbursement Form on behalf of the above-named entity.
2. The above-named entity acknowledges that all certifications and attached documentation are considered material representations.
3. The above-named entity acknowledges the submission of the information herein creates no obligation on the part of the government to pay any amount.
4. The above-named entity certifies that the equipment and services paid for with money from the TV Broadcaster Relocation Fund are necessary to change channels (broadcasters) or to continue to carry the signal of a broadcaster that changes channels (MVPD).
5. The above-named entity certifies that all payments from the TV Broadcaster Relocation Fund (Fund) received by the entity listed on this form will be used only for expenses that are eligible for reimbursement from the Fund.
6. The above-named entity certifies that it will maintain and provide to the Commission detailed records, including receipts, of all costs eligible for reimbursement actually incurred.
7. The above-named entity acknowledges that overpayments or payments in error must be promptly refunded to the Commission.
8. The above-named entity certifies that it is in full compliance with all statutes, rules, regulations and governmental requirements for which compliance is a pre-requisite for obtaining the payments herein requested.

I declare, under penalty of perjury, that I am an authorized representative of the above-named applicant for the Authorization(s) specified above.

Date:

* First Name:

Middle Name:

* Last Name:

Suffix:

* Title:

Appendix A

Sample Explanation of Variance Between Requested Reimbursement and Supporting Documentation

Explanation of Variance Between Reimbursement Request and Supporting Documentation

Date of Submission: _____

Facility ID or Call Sign: _____

Vendor Name: _____

Invoice number: _____

Invoice Date: _____

Upgrade: _____ Collocated: _____ Non-Eligible Expenses: _____ Other: _____

Line Item	Line Item Description	Requested Reimbursement Amount	Supporting Documentation Amount	Explanation for Variance

*Entities should only include multiple line items where an invoice is related to multiple Cost Estimate line items in Form 399. Invoices that contain multiple line items for the same equipment can be aggregated in a single line.