This form is effective beginning with the January 1 to June 30, 2017 accounting period (2017/1) If you are filing for a prior accounting period, contact the Licensing Division for the correct form.

SA1-2E Short Form

STATEM	ΕΝΤ	OF ACCOUNT	FOR COPYRIGH	IT OFFICE USE ONLY	Return completed workbook by email to:
for Seconda	ary Tr	ansmissions by	DATE RECEIVED	AMOUNT	coplicsoa@loc.gov
Cable Syste General instru in the first tab	ictions	are located	02/15/2019	\$ ALLOCATION NUMBER	For additional information, contact the U.S. Copyright Office Licensing Division at: Tel: (202) 707-8150
Α	ACC	OUNTING PERIOD COVERED E	BY THIS STATEMENT: (YY	YYY/(Period))	
		2018/2	Period 1 = January 1 - June 30	Period 2 = July 1 - December 31	
			Barcode Data Filing Period (optional	- see instructions)	
Accounting Period					
В		Instructions: Give the full legal name of the owner of th of the subsidiary, not that of the parent co		diary of another corporation, give the full co	rporate title
Owner		List any other name or names under which	the owner conducts the business of th	ne cable system.	
		If there were different owners during the a single statement of account and royalty fere		he last day of the accounting period should s ing period.	submit a
		Check here if this is the system's first filing	. If not, enter the system's ID number a	assigned by the Licensing Division.	29916
		LEGAL NAME OF OWNER/MAILING	ADDRESS OF CABLE SYSTEM		
		Midcontinent Communications			
		BUSINESS NAME(S) OF OWNER OF	CABLE SYSTEM (IF DIFFERENT)		
		MAILING ADDRESS OF OWNER OF PO Box 5040	CABLE SYSTEM		
		(Number, street, rural route, apartment, or suite nu			
		Sioux Falls, SD 57117-5040 (City, town, state, zip))		
С		RUCTIONS: In line 1, give any busin as already appear in space B. In line 2			
System	1	IDENTIFICATION OF CABLE SYSTEM:			
	<u> </u>	Ellsworth, WI MAILING ADDRESS OF CABLE SYSTEM:			
	_	PO Box 5040			
	2	(Number, street, rural route, apartment, or suite nu	umber)		

Privacy Act Notice: Section 111 of title 17 of the United States Code authorizes the Copyright Offce to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Offce's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal suffciency of the fling, a determination that would be made by a court of law.

Sioux Falls, SD 57117-5040

(City, town, state, zip code)

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
Name	Midcontinent Communications	29916
D	Instructions: List each separate community served by the cable system. A "co "a separate and distinct community or municipal entity (including unincorpora discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community tha	mmunity" is the same as a "community unit" as defined in FCC rules: ated communities within unincorporated areas and including single, t you list will serve as a form of system identification hereafter knowr
	as the "first community." Please use it as the first community on all future fili Note: Entities and properties such as hotels, apartments, condominiums, or m	
Area Served	identified city.	
	CITY OR TOWN	STATE
First	Ellsworth	WI
Community	Ellsworth Township	WI
d Rows as Necessary		

	LEGAL NAME OF OWNER OF C	ABLE SYSTEM	:					FORM SA1-		
Name	Midcontinent Communi								2991	
_	SECONDARY TRANSMISSION	SERVICE: SU	JBSCRI	BERS AND RA	ATES					
E	SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES In General: The information in space E should cover all categories of secondary transmission service of the cable									
	system, that is, the retransmission									
Secondary Transmission	about other services (including p last day of the accounting period						those existi	ng on the		
Service: Sub-	Number of Subscribers: Both	•				,	ble svstem	. broken		
scribers and	down by categories of secondary	•								
Rates	each category by counting the n					•	•	charged		
	separately for the particular serv							a and the		
	Rate: Give the standard rate c unit in which it is generally billed	-	-	•			-			
	category, but do not include disc				ny stanua		is within a p			
	Block 1: In the left-hand block				ies of sec	ondary transmi	ssion servio	e that cable		
	systems most commonly provide									
	that applies to your system. Not			•		•				
	categories, that person or entity subscriber who pays extra for ca									
	first set" and would be counted of									
	Block 2: If your cable system	0								
	printed in block 1 (for example, t					,		, U		
	with the number of subscribers a sufficient.	and rates, in th	e right-h	and block. A tw	vo- or thre	e-word descrip	tion of the s	ervice is		
		DCK 1					BLOCK	2		
	CATEGORY OF SERVICE	NO. OF SUBSCRIB		RATE	CATE	EGORY OF SE	RVICE	NO. OF SUBSCRIBERS	RATE	
	Residential:									
	Service to first set		288	19.95	Business Accounts		14	69.9		
	 Service to additional set(s) 				High Def Converter			74	8.0	
	• FM radio (if separate rate)					g Homes		54	12.0	
	Motel, hotel									
	Commercial		55	69.95						
	Converter		359	3.00						
	Residential									
	Non-residential									
	SERVICES OTHER THAN SEC	ONDARY TRA	NSMIS	SIONS: RATE	S					
F	In General: Space F calls for rate									
F	not covered in space E, that is, t									
Services	service for a single fee. There ar furnished at cost or (2) services		,		0		υ ()			
Other Than	amount of the charge and the ur									
Secondary	enter only the letters "PP" in the			_		-		-		
Fransmissions:	Block 1: Give the standard rat							wara nat		
Rates	Block 2: List any services that listed in block 1 and for which a				-	-				
	brief (two- or three-word) descrip						vioco in the			
	, , ,									
	CATEGORY OF SERVICE	BLO RATE		ORY OF SER		RATE	CATEGO	BLOCK 2 RY OF SERVICE	RATE	
	Continuing Services:			ation: Non-resi		INAIL	CAILOC	INT OF SERVICE	IVAIL	
	• Pay cable	16.00		tel, hotel		50.00	Cinema	x	16.00	
	• Pay cable—add'l channel			nmercial		50.00	Digital		12.00	
	• Fire protection			/ cable			Showti		16.00	
	•Burglar protection		-	/ cable-add'l ch	annel		Starz!&		16.00	
	Installation: Residential		-	protection			TMC		16.00	
	• First set	35.00		glar protection						
	Additional set(s)			services:						
						75.00				
	()		 Rec 	connect		/5.00				
	• FM radio (if separate rate) • Converter			connect connect		75.00				
	• FM radio (if separate rate)		• Dise	connect		-				
	• FM radio (if separate rate)		• Diso • Out		255	- 25.00 25.00				

	LEGAL NAME OF OWNER OF	F CABLE SYSTEM:		SYSTEM
Name	Midcontinent Commu			299
	PRIMARY TRANSMITTERS:			
G Primary Transmitters: Television	carried by your cable syste FCC rules and regulations 76.59(d)(2) and (4), 76.61(d substitute program basis, a Substitute Basis Stations basis under specific FCC ru • Do <i>not</i> list the station here station was carried <i>only</i> on • List the station here, and basis. For further informatic Column 1: List each station multicast stream associated "WETA-2" as the same on Column 2: Give the chann of license. For example, W Column 3: Indicate in each educational station, by ente (for independent multicast) For the meaning of these to Column 4: Give the location	also in space I, if the station was carrie on concerning substitute basis stations n's call sign. <i>Do not</i> report origination d with a station according to its over-th	<i>bt</i> (1) stations carried only on a par the carriage of certain network prog 61(e)(2) and (4))]; and (2) certain s carried by your cable system on a s the Special Statement and Program ed both on a substitute basis and al , see page (v) of the general instru program services such as HBO, Es e-air designation. For example, re evision station for broadcasting over station, an independent station, or (for network multicast), "I" (for indef or "E-M" (for noncommercial educa uctions in the paper SA1-2 form. t the community to which the static	t-time basis under grams [sections tations carried on a substitute program in Log)—if the lso on some other ctions. SPN, etc. Identify each port multistream er the air in its community r a noncommercial ependent), "I-M" ational multicast).
	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
	KARE-DT	11	N	MINNEAPOLIS, MN (NBC)
d Rows as Necessary	KARE-DT3	11.3	I-M	MINNEAPOLIS, MN (TJN)
	KARE-DT4	11.4	I-M	MINNEAPOLIS, MN (QUEST)
	KMSP-DT	9	I	MINNEAPOLIS, MN (FOX)
	KMSP-DT4	9.4	I-M	MINNEAPOLIS, MN (BUZZR)
	KSTC-DT	45	l	MINNEAPOLIS, MN (IND-45)
	KSTC-DT3	45.3	I-M	MINNEAPOLIS, MN (ME TV)
	KSTC-DT4	45.4	I-M	MINNEAPOLIS,MN(ANTENNA)
	KSTC-DT6	45.6	I-M	MINNEAPOLIS, MN(THIS TV)
	KSTP-DT	35	N	ST PAUL, MN (ABC)
	KSTP-DT7	35.7	I-M	ST PAUL, MN (HEROES)
	KTCA-DT	34	E	ST PAUL, MN (PBS)
	KTCI-DT3	23.3	E-M	ST PAUL ,MN (PBS TPT LIFE)
	WCCO-DT	32	Ν	MINNEAPOLIS, MN (CBS)
	WCCO-DT2	32.2	I-M	MINNEAPOLIS, MN (StartTV)
	WFTC-DT	29		MINNEAPOLIS, MN (MNT)
	WFTC-DT WFTC-DT4	29 29.4	I-M	MINNEAPOLIS, MN (MNT) MINNEAPOLIS, MN (MOVIES)
			i-M E	
	WFTC-DT4	29.4		MINNEAPOLIS, MN (MOVIES)
	WFTC-DT4 WHWC-DT	29.4 27	E	MINNEAPOLIS, MN (MOVIES) MENOMONIE, WI (PBS-WPT)
	WFTC-DT4 WHWC-DT WHWC-DT2	29.4 27 27.2	E E-M	MINNEAPOLIS, MN (MOVIES) MENOMONIE, WI (PBS-WPT) MENOMONIE, WI (PBS-WPT)
	WFTC-DT4 WHWC-DT WHWC-DT2 WKBT-DT	29.4 27 27.2 8	E E-M	MINNEAPOLIS, MN (MOVIES) MENOMONIE, WI (PBS-WPT) MENOMONIE, WI (PBS-WPT) LA CROSSE, WI (CBS)

Accounting Period:	2018/2			FORM SA1-2E. PAGE 3				
	LEGAL NAME OF OWNER OF	CABLE SYSTEM:		SYSTEM ID#				
Name	Midcontinent Commu	nications		29916				
	PRIMARY TRANSMITTERS:	TELEVISION						
G	carried by your cable system FCC rules and regulations in	ntify every television station (including n during the accounting period, <i>excep</i> n effect on June 24, 1981, permitting t	<i>bt</i> (1) stations carried only on a part-tir the carriage of certain network program	ne basis under ns [sections				
Primary Transmitters:		e)(2) and (4), or 76.63 (referring to 76.6 s explained in the next paragraph.	61(e)(2) and (4))]; and (2) certain state	ons carried on a				
Television		s explained in the next paragraph. : With respect to any distant stations c	arried by your cable system on a subs	stitute program				
		les, regulations, or authorizations:	, , , , , , , , , , , , , , , , , , , ,					
	• Do not list the station here	e in space G—but do list it in space I (t	the Special Statement and Program L	og)—if the				
	station was carried only on							
		also in space I, if the station was carrie						
		n concerning substitute basis stations, i's call sign. <i>Do not</i> report origination						
		I with a station according to its over-the		· · · · · · · · · · · · · · · · · · ·				
	"WETA-2" as the same on the	5	e-all designation. To example, reper	t mulusu cam				
		In number the FCC assigned to the tele	evision station for broadcasting over th	he air in its community				
		RC is channel 4 in Washington, D.C.	-	-				
	Column 3: Indicate in each case whether the station is a network station, an independent station, or a noncommercial							
		ring the letter "N" (for network), "N-M"		· ·				
	(for independent multicast), "E" (for noncommercial educational), or "E-M" (for noncommercial educational multicast).							
	For the meaning of these terms, see page (iv) of the general instructions in the paper SA1-2 form. Column 4: Give the location of each station. For U.S. stations, list the community to which the station is licensed by the							
		dian stations, if any, give the name of t						
		inan etatione, ii 2009, gri 2						
	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION				
	WUCW-DT4	23.4	I-M	MINNEAPOLIS, MN (TBD TV)				

Midcontiner	FOWNER OF (SYSTEM 299
	every radio s	tation ca	rried on a separate and discre nerally receivable by your cab					н
eceivable if (1) on the basis of For detailed info paper SA1-2 fo Column 1: lo Column 2: S Column 3: If isignal, indicate Column 4: G	it is carried by monitoring, to prmation abour m. lentify the call tate whether t the radio stat this by placing vive the station	y the sys be recei t the Co sign of e he statio ion's sign g a check n's locatio	I-Band FM Carriage: Under C tem whenever it is received at ved at the headend, with the s opyright Office regulations on t each station carried. on is AM or FM. nal was electronically process (mark in the "S/D" column. on (the community to which the the community with which the	t the system's he system's FM ante his point, see pa ed by the cable s e station is licens	adend, and (2 enna, during ca ge (v) of the g system as a se sed by the FC0	!) it can ertain st eneral ii eparate :	be expected, ated intervals. nstructions in the. and discrete	Primary Transmitters Radio
CALL SIGN	AM or FM	S/D	LOCATION OF STATION	CALL SIGN	AM or FM	S/D	LOCATION OF STATION	
						·		

Accounting Perio	od: 2018/2						FORM SA1-2E. PAGE 5.
	LEGAL NAME OF OWNER OF	CABLE SYS	STEM:				SYSTEM ID#
Name	Midcontinent Commu	nications					29916
	SUBSTITUTE CARRIAG				G		
I		-	-				
•	In General: In space I, ident substitute basis during the a						
Cubatituta	explanation of the programm						
Substitute Carriage:					ne general in		
Special		-					
Statement and	 During the accounting per 	riod, did you	ur cable syster	n carry, on a substitute ba	isis, any noni	network television	
Program Log	broadcast by a distant sta	tion?				Y	ES XNO
	Note: If your answer is "No	" loovo tha	roct of this pa	ao blank. If your answor i	- "Voc " vou v	must complete th	
		, leave life	rest of this pa	ige blank. If your answer is	s res, your	must complete the	e program
	log in block 2.						
	2. LOG OF SUBSTITUTI						
					s wherever p	ossible, if their me	eaning is
	· ·				program") t	hat during the as	oounting
	"NBA Basketball: 76ers vs.			1 1 0	,	1 /	,
							C or, in
							the month
	first. Example: for May 7 gi		when your sy		e program. O	se numerais, with	
			e substitute pr	ogram was carried by you	r cable svste	m. List the times	accuratelv
	stated as "6:00–6:30 p.m."		1 0	, ,	·		
			your system w	as permitted to delete und	ler FCC rules	and regulations	in
	effect on October 19, 1976						
					W/HE		
	s	UBSTITUT		1			
							DELETION
	1. TITLE OF PROGRAM			4. STATION'S LOCATION			то
						_	
						_	
						_	
						-	
					·		
						_	
		Initial Content of the set of this page blank. If your answer is "Yes," you must complete the program Initial Content of the set of this page blank. If your answer is "Yes," you must complete the program Initial Content of the set of this page blank. If your answer is "Yes," you must complete the program Initial Content of the set of this page blank. If your answer is "Yes," you must complete the program Initial Content of the program on a separate line. Use abbreviations wherever possible, if their meaning is pace, please add additional rows to the tables. e of every nonnetwork television program ("substitute program") that, during the accounting a distant station and that your cable system substituted for the programming of another station regulations, or authorizations. See page (v) of the general instructions for further information. ories like "movies" or "basketball." List specific program titles, for example, "I Love Lucy" or s. Bulls." am was broadcast live, enter "Yes." Otherwise enter "No." Il sign of the station broadcasting the substitute program. bacdcast station's location (the community with which the station is licensed by the FCC or, in anadian stations, if any, the community with which the station is licentified). Initial addition additing addition addition addit addition addition addition addition addi					

Accounting Period:	2018/2	FORM SA	1-2E. PAGE 6.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	S	YSTEM ID#
Name	Midcontinent Communications		29916
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. Ent all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary transmi (as identified in space E) during the accounting period. For a further explanation of how to compute this a page (vii) of the general instructions located in the paper SA1-2 form. Gross receipts from subscribers for secondary transmission service(s) during the accounting period. IMPORTANT: You must complete a statement in space P concerning gross receipts.	ssion service mount, see	1,305.61 ss receipts)
	COPYRIGHT ROYALTY FEE		
L Copyright Royalty Fee	Instructions: To compute the royalty fee you owe: • Complete block 1, block 2, or block 3. • Use block 1 if the amount of gross receipts in space K is \$137,100 or less • Use block 2 if the amount of gross receipts in space K is more than \$137,100 but less than or equal to \$2 • Use block 3 if the amount of gross receipts in space K is more than \$263,800 but less than \$527,600 See page (vi) of the general instructions located in the paper SA1-2 form for more information.	63,800	
	BLOCK 1: GROSS RECEIPTS OF \$137,100 OR LESS		
	Instructions: As a cable system with gross receipts of \$137,100 or less, the royalty fee that you must pay for t accounting period is \$52.00	his six-mon	
	Line 1. Royalty fee for accounting period	\$	52.00
	Line 2. Interest charge. Enter the amount from line 4, space Q, page 8		0.00
	Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD Add lines 1 and 2	\$	52.00
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,1		02.00
	1. Base amount under statutory formula \$ 263,800.00		
	2. Enter amount of gross receipts from space K		
	3. Subtract line 2 from line 1		
	4. Enter the amount of gross receipts from space K		
	5. Enter the amount from line 3		
	6. Subtract line 5 from line 4		
	7. Multiply line 6 by .005 (enter figure here)		
	8. Interest charge. Enter the amount from line 4, space Q, page 8		0.00
	9. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 7 and 8		
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$527,	600)	
	1. Enter the amount of gross receipts from space K		
	2. Base amount under statutory formula \$ 263,800.00		
	3. Subtract line 2 from line 1		
	4. Multiply line 3 by .01		
	5. Royalty due on the first \$263,800 of gross receipts (under statutory formula)	1,319.00	
	6. Interest charge. Enter the amount from line 4, space Q, page 8	0.00	
	7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4, 5, and 6		
	FILING FEE AND TOTAL REMITTANCE DUE		
Filing Fee and Total Remittance Due	1. Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)	52.00	
240	2. Filing Fee (See the instructions for more information on filing fee calculations)	15.00	
	3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3	\$	67.00
	Important: Your remittance must be in the form of an electronic payment payable to the Regis See page i of the general instructions in the paper SA1-2 form for more informat		nts!

Accounting Period:	2018/2							FORM SA1-2E. PAG	GE 7.
Name	LEGAL NAME OF OWNER C Midcontinent Commu							SYSTEM 299	1 ID# 916
M Channels	CHANNELS Instructions: You must of to its subscribers, and (2) 1. Enter the total number system carried television 2. Enter the total number on which the cable syste and nonbroadcast servio	the cable system's t of channels on which h broadcast stations of activated channel em carried television	total numb h the cable s broadcast	er of activated chann	els during the ad	counting period.	tations	24 352	
N Individual to Be Contacted	INDIVIDUAL TO BE CON we can contact about this	statement of accour		RMATION IS NEEDE	D (Identify an in				
for Further Information	Address 3600	ne Haakenstad Minnesota Driv street, rural route, apart a, MN 55435	re, STE and the second second	700 e number)		Tele	ephone 952-i	844-2622	
		n, state, zip)	stad@mid	lco.com		Fax (optional)			
O Certification	(Agent of owned in line 1 of s	y certify that (Check on han corporation or p or other than corpor- pace B and that the of tner) I am an officer (pace B. ement of account and prect to the best of my	one, but onlo partnership ation or pa owner is no (if a corpora hereby de y knowledg	<i>ly one</i> , of the boxes.) p) I am the owner of the artnership) I am the dot at corporation or partent ation) or a partner (if a eclare under penalty of	ne cable system luly authorized ag inership; or a partnership) of t f law that all state f law that all state state dilef, and are mad kenstad	as identified in line 1 o gent of the owner of th the legal entity identifie ements of fact containe de in good faith.	of space B; or ne cable system ed as owner of		
		Typed or printed Title: (Title of o	Directo	Wynne Haaker or of Programm	ing				
		Date:				February 20, 2019)		

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ounting Period: 2018/2	FORM SA1-2E. PAGE
AL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM II
Icontinent Communications	2991
 SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS The Satellite Home Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the following sentence: "In determining the total number of subscribers and the gross amounts paid to the cable system for the basic service of providing secondary transmissions of primary broadcast transmitters, the system shall not include subscribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119." For more information on when to exclude these amounts, see the note on page (vii) of the general instructions located in the paper SA1-2 form. During the accounting period, did the cable system exclude any amounts of gross receipts for secondary transmissions made by satellite carriers to satellite dish owners? NO YES. Enter the total here and list the satellite carrier(s) below	P Special Statement Concerning Gross Receipts Exclusion
YES. Enter the total here and list the satellite carrier(s) below	
Name Name	
Mailing Address Mailing Address	
You must complete this worksheet for those royalty payments submitted as a result of a late payment or underpayment. For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	Q Interest Assessmen
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	Q Interest Assessment
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
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For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	
For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	

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