

FEDERAL ENERGY REGULATORY COMMISSION  
Office of Enforcement  
Washington, DC 20426

March 2, 2020

**TO MAJOR ELECTRIC UTILITIES, LICENSEES AND  
OTHERS FILING FERC FORM NOS. 1 AND 3-Q, AND  
NON-MAJOR ELECTRIC UTILITIES, LICENSEES  
AND OTHERS FILING FERC FORM NOS. 1-F AND 3-Q**

Enclosed are instructions and other pertinent information for use in preparation and submission of: FERC Form No. 1, Annual Report of Major Electric Utilities, Licensees and Others (FERC Form No. 1) for the reporting year ending December 31, 2019; FERC Form No. 1-F, Annual Report of Nonmajor Public Utilities and Licensees (FERC Form No. 1-F), for the reporting year ending December 31, 2019; and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees and Natural Gas Companies (FERC Form No. 3-Q), for the 2020 reporting year.

**HIGHLIGHTS**

- The deadline for filing the 2019 FERC Form Nos. 1 or 1-F is **April 18, 2020**.
- The 2020 FERC Form No. 3-Q due dates for **Major** Electric Utilities, Licensees and Others are:
  - Quarter 1 – June 1, 2020;
  - Quarter 2 - August 31, 2020; and
  - Quarter 3 – November 30, 2020.
- The 2020 FERC Form No. 3-Q filing deadlines for **Nonmajor** Public Utilities and Licensees are:
  - Quarter 1 – June 9, 2020;
  - Quarter 2 – September 8, 2020; and
  - Quarter 3 – December 9, 2020.
- All software and technical questions regarding submission and access to FERC Form Nos. 1, 1-F, and 3-Q data should be directed to FERC Online Support Staff by email at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov). Please include log file or error messages, if appropriate.
- For assistance using the eFiling system, please contact FERC Online Support toll free at 1-866-208-3676, locally at 202-502-6652 (or 202-502-8659 for TTY), or by email at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov).
- Questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Audits and Accounting by email at [form1@ferc.gov](mailto:form1@ferc.gov).

## WHO MUST SUBMIT FERC FORM NOS. 1, 1-F AND 3-Q

Public utilities and licensees subject to the Commission's jurisdiction are required to maintain their books and records in accordance with the Commission's Uniform System of Accounts. These entities must file FERC Form No. 1 or 1-F on an annual basis and FERC Form No. 3-Q on a quarterly basis.

**Major** Electric Utilities, Licensees and Others (Majors) must submit FERC Form No. 1 annually.<sup>1</sup> Major pertains to electric utilities and licensees that had, in each of the last three consecutive calendar years, sales or transmission services that exceeded any one of the following: (1) one million megawatt hours of total annual sales; (2) 100 megawatt hours of annual sales for resale; (3) 500 megawatt hours of annual power exchanges delivered; or (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).<sup>2</sup>

**Nonmajor** Public Utilities and Licensees (Nonmajors) must submit Form No. 1-F annually.<sup>3</sup> Nonmajor pertains to utilities and licensees that are not classified as Major, and that had total sales in each of the last three consecutive calendar years of 10,000 megawatt-hours or more.<sup>4</sup>

Electric utilities and licensees reporting Form Nos. 1 or 1-F must submit quarterly the FERC Form 3-Q.<sup>5</sup>

Newly established companies must use projected data to determine whether FERC Form No. 1 or 1-F must be filed and whether the company must file as Major or Non-major.<sup>6</sup>

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<sup>1</sup> See 18 C.F.R. § 141.1.

<sup>2</sup> See 18 C.F.R. Part 101, General Instruction No. 1 (Classification of Utilities).

<sup>3</sup> See 18 C.F.R. § 141.2.

<sup>4</sup> See 18 C.F.R. Part 101, General Instruction No. 1 (Classification of Utilities).

<sup>5</sup> See 18 C.F.R. § 141.400.

<sup>6</sup> See 18 C.F.R. § Part 101, General Instruction No. 1 (Classification of Utilities).

**WHEN TO SUBMIT FERC FORM NOS. 1, 1-F, AND 3-Q  
AND FERC FORM NO. 3-Q**

Companies required to file FERC Form Nos. 1 or 1-F must file electronically by April 18, 2020.

Majors must file FERC Form No. 3-Q within 60 days from the end of the reporting quarter and Nonmajors must file FERC Form No. 3-Q within 70 days from the end of the reporting quarter. Specific dates for 2020 are listed below:

**For Majors:**

<b>Quarter</b>	<b>Reporting Period</b>	<b>Filing Deadline</b>
Q1	January 1-March 31, 2020	June 1, 2020
Q2	April 1-June 30, 2020	August 31, 2020
Q3	July 1-September 30, 2020	November 30, 2020

**For Nonmajors:**

<b>Quarter</b>	<b>Reporting Period</b>	<b>Filing Deadline</b>
Q1	January 1-March 31, 2020	June 9, 2020
Q2	April 1-June 30, 2020	September 8, 2020
Q3	July 1-September 30, 2020	December 9, 2020

**FERC FORM NOS. 1, 1-F, AND 3-Q SUBMISSION SOFTWARE AND  
ELECTRONIC FILING**

All filings must be submitted by using the FERC Form No. 1 software provided free of charge by the Commission on its web site at: <http://www.ferc.gov/docs-filing/forms/form-1/elec-subm-soft.asp>.<sup>7</sup> All questions about how to install or use the software should be referred to FERC Online Support at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov).

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<sup>7</sup> The Commission's regulations require Form No. 1 filers to submit the reports electronically. In contrast, Form No. 1-F filers are not explicitly required to submit the reports electronically. Companies choosing not to file the FERC Form No. 1-F electronically must submit an original paper copy and one copy of the FERC Form No. 1-F to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426

Companies filing for the first time must first register by sending an email to [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov) containing the following information: company name, company identifier (CID), company address, point-of-contact name, point-of-contact email address, and point-of-contact telephone number. Once the company information is validated, FERC Online Support will provide the requestor with instructions on how to set up the software application and an access number (PIN) to permit electronic filing via the forms submission software. **Once a company has been assigned an access number, it does not need to obtain a new one for subsequent annual filings.**

Companies who change names must make appropriate filings in [eTariff](#) and company registration before making name changes on FERC Form No. 1, 1-F, or 3-Q filings.

### RESUBMISSIONS OF FERC FORM NOS. 1, 1-F, OR 3-Q

Any changes to already-filed data must be resubmitted using the forms submission software. The reason for the resubmission must be explained in a footnote to any revised data fields. Revised schedules should be noted in the remarks section of the List of Schedules.<sup>8</sup>

### CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission's regulations require that a Report of Certification, generally referred to as the CPA Certification Statement, be filed within 30 days of the filing of FERC Form Nos. 1 or 1-F. Only jurisdictional public utilities and licensees are required to file the CPA Certification Statement. In addition, public utilities or licensees previously classified as Class C or D prior to January 1, 1984, do not have to file a CPA Certification Statement.<sup>9</sup>

Companies should file their CPA Certification Statement using [eFiling](#). **When prompted for a docket number, enter ZZ20-1 and select the first option, "CPA Certification."** A copy of the CPA Certification Statement should

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<sup>8</sup> The Commission's regulations do not explicitly require Form No. 1-F filers to submit the reports electronically. If the original filing was in paper copy form, the revised Form No. 1-F must be refiled in its entirety and should also indicate which data fields were revised.

<sup>9</sup> See 18 C.F.R. § 41.11.

also be emailed to the Office of Enforcement's Division of Audits and Accounting at [form1@ferc.gov](mailto:form1@ferc.gov).

### NON-CALENDAR FISCAL YEAR FILERS

Companies seeking permission to file the CPA Certification Statement based on their fiscal year information may seek waiver of the requirement to file the CPA Certification Statement based on a calendar-year.<sup>10</sup> If the request is granted, the company must annually notify the Commission in writing at the time it files its annual report that it will continue to file the CPA Certification Statement based on fiscal year information. The CPA Certification Statement for non-calendar fiscal year companies must be filed no later than 150 days after the end of their fiscal year. This CPA Certification Statement must accompany fiscal year-end supplemental financial statements filed by non-calendar fiscal year filers.

### EXTENSION REQUESTS

If it is necessary to request an extension of time to file a FERC Form No. 1, 1-F, or 3-Q, the request must be in the form of a letter and include the current date, the name of the company requesting an extension, a contact name and telephone number, and the proposed date by which the company will file. Extensions may be requested by using [eFiling](#). **The request must clearly state the reason for which the extension is necessary and be received by FERC prior to the filing deadline.**<sup>11</sup>

### OTHER REPORTING MATTERS

Any questions concerning reporting and filing requirements should be directed to the Office of Enforcement's Division of Audits and Accounting by email at [form1@ferc.gov](mailto:form1@ferc.gov).

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<sup>10</sup> *Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees*, Order No. 715, FERC Stats. & Regs. ¶ 31, 277 (2008). Order No. 715 eliminated the burden for reporting companies that operate on a non-calendar fiscal year basis to prepare two sets of audited statements by permitting them to file annual reports each April, and file a certified set of financial statements following the end of the fiscal year.

<sup>11</sup> See 18 CFR § 385.2008(a).

Sincerely,

A handwritten signature in black ink that reads "Steven D. Hunt". The signature is written in a cursive style with a prominent initial "S" and a distinct "H".

Steven D. Hunt  
Chief Accountant and Director  
Division of Audits and Accounting