

**Pennsylvania Secretary of the Commission
Public Utility Commission**

Evolve IP, LLC)	
)	
)	
Petitioner,)	
)	
v.)	Case No. To Be Determined
)	
Pennsylvania Public Utility Commission,)	
)	
Respondent.)	

**PETITION
(Telecommunications Relay Surcharge)**

The Petitioner, Evolve IP, LLC, hereby petitions the Pennsylvania Public Utility Commission in accordance with 52 Pa. Code § 5.41 to issue a refund for Pennsylvania Telecommunications Relay Service Surcharge (“TRS”) amounts erroneously paid to the Pennsylvania Public Utility Commission totaling \$188,301.60 for the periods of August 1st, 2019 through January 31st 2020, for the reasons stated below:

INTRODUCTION

1. Petitioner’s address is 630 Allendale Rd Suite 100, King of Prussia, PA 19406. Its phone number is (601) 964-8000 and its Employer Identification Number is 20-8562435.
2. Petitioner has engaged Ryan, LLC. (“Ryan”) to represent it before the Pennsylvania Public Utility Commission with respect to the Pennsylvania Telecommunications Relay Service Surcharge (“TRS”) for the above-referenced assessment period. A Power of Attorney and Declaration of Representative authorizing Ryan to act on behalf of Petitioner is enclosed as Exhibit I.
3. A copy of this petition will be served on the the Commission’s Bureau of Investigation and Enforcement (I&E), the Pennsylvania Office of Consumer Advocate (OCA) and the Pennsylvania Office of Small Business Advocate (OSBA), as evidenced by a certificate of service filed with this petition in accordance with 52 Pa. Code § 1.54 as Exhibit II.

4. Petitioner seeks a refund from the Pennsylvania Public Utility Commission in the amount of \$188,301.60.

BACKGROUND FACTS

5. Petitioner is engaged in the business of providing a cloud-based desktop service to customers located nationwide.
6. Petitioner's cloud-based services unify collaboration and communications, SaaS, hosted applications, access management, cloud desktops, and contact centers to allow remote workers to work effectively.
7. Petitioner files and remits Pennsylvania Gross Receipts Tax ("GRT") on a timely basis as required under 72 Pa. Stat. Ann. § 8101. The amounts described above were erroneously remitted to the Pennsylvania Public Utility Commission, filed as Pennsylvania TRS returns, rather than the Pennsylvania Department of Revenue.

Specific Contentions

8. Petitioner does not provide services subject to the Pennsylvania Telecommunications Relay Service System as referenced in 52 P.A. Code. § 63.37. Petitioner submits the following facts and analysis of pertinent judicial, statutory, and administrative authority:

(1) The Pennsylvania Telecommunications Relay Service (TRS), the Telecommunications Devices for the Deaf Program and the Print Media Access System Program are codified in the Universal Telecommunications and Print Media Access Act (35 P. S. § § 6701.1—6701.4). The Relay Service Fund (Fund) covers eligible intrastate costs associated with the operation of the three programs. The costs are recovered from residential and business wireline access line end-users by a monthly surcharge on local service telephone bills.

(2) To permit the Commission to effectively monitor and evaluate the revenue and cost data associated with the Fund, each local exchange carrier (LEC) shall file an annual tracking report delineating monthly revenues collected and remittances for late payments for the

preceding 12-month year and an annual access line summary report detailing its access line count as of December 31 of the preceding year. The tracking data are used for periodic audits of the Fund. The access line counts are used to calculate the next year's TRS surcharge.

35 P.A. Stat. § 6701.2 defines "Telecommunications relay service" as follows:

Telephone transmission services that provide the ability for a person with a disability to engage in communication by wire or radio with a hearing individual in a manner that is functionally equivalent to the ability of a person who does not have a disability to communicate using voice communication services by wire or radio. The term includes services that enable two-way communication between an individual who uses a telecommunication device or other nonvoice terminal device and an individual who does not use such a device.

52 P.A. Code. § 63.37(b) provides the following regarding timely remittance of revenues:

(1) LECs shall remit the TRS surcharge revenues to the Fund administrator by the 20th of each month for revenues collected during the prior month.

(2) Delays or inaccuracies in remitting revenues to the Fund result in lost earnings by the Fund. An LEC that is late in remitting surcharge revenues shall remit an additional contribution to the Fund to make up for lost Fund earnings. The additional contribution shall be based upon the published prime rate in effect at the time of the missed due date and shall cover the period beginning at the date of the occurrence of the failure to remit and continue until the surcharge revenues are properly remitted to the Fund.

52 P.A. Code. § 63.37(c) provides the following regarding the filing of TRS reports:

- (1) Annual tracking report. An LEC shall submit its annual tracking report to the Secretary's Bureau by March 31 of each year, in the format and detail specified on the Commission's web site (www.puc.state.pa.us).
 - (2) Annual access line summary report. An LEC shall submit its annual access line summary report to the Secretary's Bureau by March 1 of each year, in the format and detail specified on the Commission's web site.
 - (3) Failure to remit TRS Revenues or to file TRS reports. An LEC that fails to timely and accurately submit a tracking report or an access line summary report or that fails to timely and accurately submit TRS surcharge revenues may need to reimburse the Fund under subsection (b). The Commission will utilize all available remedies to ensure reporting and remittance compliance including fines and the revocation of Certificates of Public Convenience.
9. The specific process to request a refund for the TRS is not described in the Public Utility Code or the Commission's regulations. Accordingly, if the Commission refuses to issue a refund for the requested amount in this petition, Petitioner respectfully requests that the Commission confirm and explain the process in place for requesting refunds specifically relating to the overpayment of TRS.
 10. The Due Process Clause of the U.S. Constitution prohibits arbitrary deprivation of "life, liberty, or property" by the government except as authorized by law. In *McKesson Corp. vs. Div. of Alcoholic Beverages and Tobacco*, 496 U.S. 18, 36 (1990) the U.S. Supreme Court held that states must provide "procedural safeguards against unlawful exactions" in order to satisfy the commands of the Due Process Clause. The Commission must therefore provide Petitioner with some process or procedure for seeking recovery for the TRS.
 11. Petitioner has enclosed copies of the TRS returns and cancelled checks for monies remitted to the Pennsylvania Public Utility Commission for the TRS returns filed in error for the periods of August 1st 2019 through January 31st 2020 as exhibit III.

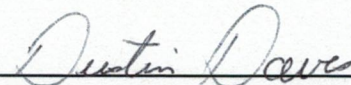
12. Petitioner has enclosed a copy of its gross sales and service descriptions for the affected periods as exhibit IV as evidence that petitioner is not providing intrastate telecommunications services and not subject to the Pennsylvania Telecommunications Relay Service.

RELIEF REQUESTED

The services offered by Petitioner are not subject to the Pennsylvania Telecommunications Relay Service Surcharge and were remitted to the Pennsylvania Public Utility Commission in error. Consequently, Petitioner respectfully submits this petition and requests a refund in full totaling \$188,301.60. Please see Exhibit V containing Amended Telecommunications Relay Service Surcharge returns for the Period of August 1, 2019 through January 31, 2020.

Dated: May 31, 2023

Evolve IP, LLC

By: 

Dustin Davis
Ryan, LLC
13155 Noel Road, Suite 100
Dallas, TX 75240
(972) 934-0022 (Phone)
(972) 960-0613 (Fax)
Dustin.Davis@ryan.com

Petitioner's Representative

Evolve IP, LLC.
FEIN: 20-8562435

Exhibit I



**POWER OF ATTORNEY AND
DECLARATION OF
REPRESENTATIVE**

GENERAL INSTRUCTIONS:

This form provides limited authority for department representatives to speak about confidential tax matters with designated third parties. Such authority is limited to the tax period, tax type and the specific issue/purpose identified herein.

While tax practitioners are encouraged to maintain appropriate declarations of authority to handle clients' tax matters within their own records, tax practitioners should not submit unsolicited REV-677 forms to the department en masse or as a matter of routine. Such forms will be disregarded.

A REV-677 form should only be submitted to an individual within the department upon an agent's request for such authorization.

If a department representative has requested a REV-677 form to authorize discussion of confidential tax matters with a third party, please return the form to the department representative as requested.

PART I Power of Attorney NOTE: An organization, firm or partnership may not be designated as a taxpayer's representative.

The following taxpayer

Taxpayer Name Evolve IP, LLC		Identifying Number 20-8562435	
Address 989 Old Eagle School Rd, Suite 815		City Wayne	State ZIP PA 19087

hereby appoints

Appointee Name(s) Dustin Davis, Tod Matthiessen, Walter Kopec		Telephone Number 630.515.0477	Preparer Tax Identification Number (PTIN) <input type="text"/>
Address 1901 Butterfield Rd, STE 550		City Downers Grove	State ZIP IL 60515

as attorney-in-fact to represent the taxpayer before any office of the PA Department of Revenue for the following tax matter(s). Specify the type(s) of tax, tax year(s) or period(s), tax return/report at issue and the specific purpose for which authorization to discuss confidential tax matters with a third-party is sought.

Type(s) of tax	Tax Year(s) or Period(s)	Tax Return/Form	Purpose for Authorization
Telecommunications Relay Service Surcharge	2019-2020	Pennsylvania TRS Surcharge	Refund Claim

The attorney-in-fact is authorized, subject to revocation, to receive confidential information and perform any and all acts the principal can perform with respect to the above-specified tax matters, excluding the power to receive refund checks and the power to sign the return, unless specifically granted below.

Initial here to grant the power to receive - but not to endorse or cash - refund checks for the above-referenced tax matters to the appointee named above.

Only if this form is being submitted to the department in response to an audit, provide an address below to which copies may be sent of notices and other written communications addressed to the taxpayer in proceedings involving the above-specified tax matters.

Appointee Name(s) <input type="text"/>	Telephone Number <input type="text"/>
Address <input type="text"/>	City <input type="text"/>
	State ZIP <input type="text"/>

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the PA Department of Revenue for the same matters and years or periods covered by this power of attorney, except the following:

Granter Name <input type="text"/>	Date <input type="text"/>	<input type="checkbox"/> Refer to attached copies of earlier powers and authorizations
Address <input type="text"/>	City <input type="text"/>	State ZIP <input type="text"/>

Signature of or for taxpayer

If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, such party certifies he/she has the authority to execute this power of attorney on behalf of the taxpayer.

Signature <i>Caitlin L Terry</i>	Title <i>Tax Director</i>	Date <i>12/15/2020</i>
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Evolve IP, LLC.
FEIN: 20-8562435

Exhibit II

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code § 1.54 (relating to service by a participant):

ELECTRONIC MAIL

Bureau of Enforcement and investigation
Penn Center, 2601 N. 3rd Street
Harrisburg, PA 17110
RA-STBEI_HQ@pa.gov

Office of Small Business Advocate
Sharon Webb
555 Walnut Street, 1st Floor
Harrisburg, PA 17101
swebb@pa.gov

Office of Consumer Advocate
555 Walnut Street
Forum Place, 5th Floor
Harrisburg, PA 17101-1923
consumer@paoca.org

Evolve IP, LLC
Mrs. Caitlin Terry
630 Allendale Rd, STE 100
King of Prussia, PA, 19406
Cterry@evolveip.net

Evolve IP, LLC.
FEIN: 20-8562435

Exhibit III

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2018 through June 30, 2019

M-2018-2640814

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending	AUG	2019
Number of Residential access lines	0	
X \$0.08 per line		0.00
Allocated:		
TRS Relay 85.0 percent		0.00
TDDP 10.0 percent		0.00
PMASP 5.0 percent		0.00
Number of Business access lines		383686
X \$0.08 per line		\$30,694.84
Allocated:		
TRS Relay 85.0 percent		\$26,090.62
TDDP 10.0 percent		\$3,069.48
PMASP 5.0 percent		\$1,534.74
Total Remittance		\$30,694.84

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	Wire Instructions:
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri

Remittance for:

Company Name: EvolveIP c/o EvolveIP
 Utility Code: _____
 Contact Person: Brian Kelley
 Voice Phone Number: (484)395-5905
 FAX: ()
 E-mail address: bkelly@gtmtax.com

Authorized Signature:  Date: 9/17/2019

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

Evolve IP
656 E Swedesford Rd
Suite 200
Wayne, PA 19087
Pay to the order of

M&T Bank
M&T Bank

122167
60-295/313

DATE

AMOUNT

09/18/2019

\$30,694.84

Exactly

Thirty Thousand Six Hundred Ninety Four
Dollars and 84/100 *****

US Bank Institutional Trust & Custody

50 S. 16th Street, Suite 2000
Philadelphia, PA 19102



MEMO Evolve IP208562435

⑈ 1 2 2 1 6 7 ⑈ ⑆ 0 3 1 3 0 2 9 5 5 ⑆ 9 8 6 5 8 8 3 5 5 8 ⑈ 0 0 0 3 0 6 9 4 8 4 ⑈

J.S. Bank Trust & Wealth Mgmt
Philadelphia Office
For Deposit Only

CREDITED TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
ABSENCE OF ENDORSEMENT GUARANTEED
US BANK NATIONAL ASSOCIATION

Credited to Acct
173103781832 101000
Return Acct 173103781832

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2018 through June 30, 2019

M-2018-2640814

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending	SEPT	2019
Number of Residential access lines	0	
X \$0.08 per line		0.00
Allocated:		
TRs Relay 85.0 percent		0.00
TDDP 10.0 percent		0.00
PMASP 5.0 percent		0.00
Number of Business access lines		383074
X \$0.08 per line		\$30,645.88
Allocated:		
TRs Relay 85.0 percent		\$26,049.00
TDDP 10.0 percent		\$3,064.59
PMASP 5.0 percent		\$1,532.29
Total Remittance		\$30,645.88

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	<i>Wire Instructions:</i>
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri

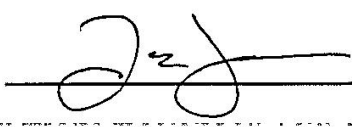
Remittance for:

Company Name: EvolveIP c/o EvolveIP
 Utility Code: _____
 Contact Person: Brian Kelley
 Voice Phone Number: (484)395-5905
 FAX: ()
 E-mail address: bkelley@gtmtax.com

Authorized Signature:  Date: 10/15/2019

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

Date: 10/30/2019
Amount: 30,645.88
Check Number: 122698
Account Number: 9865883558

Evolve IP 656 E Swedesford Rd Suite 200 Wayne, PA 19087	M&T Bank M&T Bank	122698 60-295/313
Pay to the order of	DATE	AMOUNT
US Bank Institutional Trust & Custody	10/18/2019	\$30,645.88
50 S. 16th Street, Suite 2000 Philadelphia, PA 19102	Exactly	Thirty Thousand Six Hundred Forty Five Dollars and 88/100 *****
MEMO Evolve IP208562435		
⑈ 122698 ⑈ ⑆031302955⑆ 9865883558 ⑈ 0003064588⑈		

U.S. Bank Trust & Wealth Mgmt
Philadelphia Office
For Deposit Only

CREDITED TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
ABSENCE OF ENDORSEMENT GUARANTEED
US BANK NATIONAL ASSOCIATION

Credited to Acct
173103781832 101000
Return Acct 173103781832

THIS CHECK CONTAINS THE SECURITY FEATURES LISTED BELOW:
 1. Microprint
 2. Color Shifting Ink
 3. Watermark
 4. Security Thread
 5. Security Glitter
 6. Security Hologram
 7. Security Window
 8. Security Strip
 9. Security Markings
 10. Security Features

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2018 through June 30, 2019

M-2018-2640814

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending	OCT	2019
Number of Residential access lines	0	
X \$0.08 per line		0.00
Allocated:		
TRS Relay 85.0 percent		0.00
TDDP 10.0 percent		0.00
PMASP 5.0 percent		0.00
Number of Business access lines		402906
X \$0.08 per line		\$32,232.46
Allocated:		
TRS Relay 85.0 percent		\$27,397.59
TDDP 10.0 percent		\$3,223.25
PMASP 5.0 percent		\$1,611.62
Total Remittance		\$32,232.46

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	Wire Instructions:
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri

Remittance for:

Company Name: EvolveIP c/o EvolveIP
 Utility Code: _____
 Contact Person: Brian Kelley
 Voice Phone Number: (484)395-5905
 FAX: ()
 E-mail address: bkelley@gtmtax.com

Authorized Signature:  Date: 11/14/2019


Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

Date: 12/05/2019


Amount: 32,232.46

Check Number: 123090

Account Number: 9865883558

<p>Evolve IP 656 E Swedesford Rd Suite 200 Wayne, PA 19087</p> <p>Pay to the order of</p> <p>US Bank Institutional Trust & Custody</p> <p>50 S. 16th Street, Suite 2000 Philadelphia, PA 19102</p> <p>MEMO Evolve IP208562435</p>	<p>M&T Bank M&T Bank</p>	<p>123090 60-295/313</p>				
		<table border="1"> <thead> <tr> <th>DATE</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>11/19/2019</td> <td>\$32,232.46</td> </tr> </tbody> </table>	DATE	AMOUNT	11/19/2019	\$32,232.46
DATE	AMOUNT					
11/19/2019	\$32,232.46					
	<p>Exactly</p>	<p>Thirty Two Thousand Two Hundred Thirty Two Dollars and 46/100 *****</p>				
						

⑈ 123090 ⑈ ⑆ 031302955⑆ 9865883558 ⑈ 0003223246⑈

<p>THIS CHECK CANNOT BE CASHED AT ANY ATM OR DEPOSITED INTO ANY ACCOUNT OTHER THAN THE ACCOUNT OF THE CHECK PAYEE.</p> <p>IF YOU ARE THE CHECK PAYEE, YOU MAY DEPOSIT THIS CHECK INTO ANY OF YOUR ACCOUNTS AT ANY OF OUR BRANCHES OR AT AN ATM.</p> <p>IF YOU ARE NOT THE CHECK PAYEE, YOU MAY DEPOSIT THIS CHECK INTO YOUR ACCOUNT AT ANY OF OUR BRANCHES OR AT AN ATM.</p> <p>IF YOU ARE NOT THE CHECK PAYEE AND YOU WANT TO CASH THIS CHECK, YOU MUST BRING IT TO ONE OF OUR BRANCHES.</p> <p>IF YOU ARE NOT THE CHECK PAYEE AND YOU WANT TO DEPOSIT THIS CHECK INTO AN ACCOUNT OTHER THAN YOUR OWN, YOU MUST BRING IT TO ONE OF OUR BRANCHES.</p> <p>IF YOU ARE NOT THE CHECK PAYEE AND YOU WANT TO DEPOSIT THIS CHECK INTO AN ACCOUNT OTHER THAN YOUR OWN, YOU MUST BRING IT TO ONE OF OUR BRANCHES.</p> <p>IF YOU ARE NOT THE CHECK PAYEE AND YOU WANT TO DEPOSIT THIS CHECK INTO AN ACCOUNT OTHER THAN YOUR OWN, YOU MUST BRING IT TO ONE OF OUR BRANCHES.</p>	<p>U.S. Bank Trust & Wealth Mgmt Philadelphia Office For Deposit Only</p> 
<p>Credited to Acct 173103781832 101000 Return Acct 173103781832</p>	

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2018 through June 30, 2019

M-2018-2640814

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending	NOV	2019
Number of Residential access lines	0	
X \$0.08 per line		0.00
Allocated:		
TRR Relay 85.0 percent		0.00
TDDP 10.0 percent		0.00
PMASP 5.0 percent		0.00
Number of Business access lines		406343
X \$0.08 per line		\$32,507.45
Allocated:		
TRR Relay 85.0 percent		\$27,631.33
TDDP 10.0 percent		\$3,250.75
PMASP 5.0 percent		\$1,625.37
Total Remittance		\$32,507.45

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	Wire Instructions:
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri


Remittance for:

Company Name: EvolveIP c/o EvolveIP
 Utility Code: _____
 Contact Person: Brian Kelley
 Voice Phone Number: (484)395-5905
 FAX: ()
 E-mail address: bkelly@gtmtax.com

Authorized Signature:  Date: 12/17/2019

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

Date: 12/30/2019
Amount: 32,507.45
Check Number: 123287
Account Number: 9865883558

Evolve IP 656 E Swedesford Rd Suite 200 Wayne, PA 19087	M&T Bank M&T Bank	123287 60-295/313
Pay to the order of	DATE	AMOUNT
US Bank Institutional Trust & Custody	12/13/2019	\$32,507.45
50 S. 16th Street, Suite 2000 Philadelphia, PA 19102	Exactly	Thirty Two Thousand Five Hundred Seven Dollars and 45/100 *****
MEMO Evolve IP208562435		


⑈ 123287⑈ ⑆031302955⑆ 9865883558⑈ 0003250745⑈

THIS CHECK CARRIES THE SECURITY FEATURES LISTED BELOW
AND EXCEEDS MOST OTHER CHECKS

1. Microprint - The words "EVOLVE IP" are printed in tiny characters throughout the check.
2. Watermark - A watermark of the number "123287" is visible when held up to the light.
3. Smart Security - A security feature that helps prevent fraud.
4. Tear-resistant - The check is made of a special material that is difficult to tear.
5. Diagonal Dividers - The check has diagonal lines that help prevent fraud.

Credited to Acct
173103781A32 101000
Return Acct 173103781A32

U.S. Bank Trust & Wealth Mgmt
Philadelphia Office
For Deposit Only TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
ASSENSE OFE 507581070897NEED
US BANK NATIONAL ASSOCIATION



REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2018 through June 30, 2019

M-2018-2640814

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending	DEC	2019
Number of Residential access lines	0	
X \$0.08 per line		0.00
Allocated:		
TRR Relay 85.0 percent		0.00
TDDP 10.0 percent		0.00
PMASP 5.0 percent		0.00
Number of Business access lines	393904	
X \$0.08 per line		\$31,512.31
Allocated:		
TRR Relay 85.0 percent	\$26,785.47	
TDDP 10.0 percent	\$3,151.23	
PMASP 5.0 percent	\$1,575.62	
Total Remittance		\$31,512.31

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	<i>Wire Instructions:</i>
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri

Remittance for:

Company Name: EvolveIP c/o EvolveIP
 Utility Code: _____
 Contact Person: Brian Kelley
 Voice Phone Number: (484)395-5905
 FAX: ()
 E-mail address: bkelly@gtmtax.com

Authorized Signature:  Date: 1/9/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

Date: 02/05/2020
Amount: 31,512.31
Check Number: 144290
Account Number: 9865883558

Evolve IP 656 E Swedesford Rd Suite 200 Wayne, PA 19087 Pay to the order of	M&T Bank M&T Bank	144290 60-295/313
	DATE	AMOUNT
	01/21/2020	\$31,512.31
US Bank Institutional Trust & Custody 50 S. 16th Street, Suite 2000 Philadelphia, PA 19102	Exactly	Thirty One Thousand Five Hundred Twelve Dollars and 31/100 *****
MEMO Evolve IP208562435	ELECTRONICALLY DEPOSITED	

⑈ 144 290 ⑈ ⑆ 03 130 2955 ⑆ 9865883558 ⑈ 0003 151 23 1 ⑈

U.S. Bank Trust & Wealth Mgmt
Philadelphia Office CREDITED TO THE ACCOUNT OF
For Deposit Only
FEB 11 2020 10:50 AM
750 MARKET STREET, PHILADELPHIA, PA 19106
U.S. BANK INSTITUTIONAL TRUST & CUSTODY

Credited to Acct
173103761832 101000
Return Acct 173103761832

THIS CHECK IS THE SECURITY FEATURE REGISTERED...
EXCLUDED FROM THE SECURITY STANDARDS
1. Depositor's signature is required...
2. The check must be signed by the depositor...
3. The check must be signed in blue or black ink...
4. The check must be signed in the presence of the depositor...
5. The check must be signed in the presence of the depositor...
6. The check must be signed in the presence of the depositor...

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2018 through June 30, 2019

M-2018-2640814

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending	Jan	2020
Number of Residential access lines	0	
X \$0.08 per line		0.00
Allocated:		
TRS Relay 85.0 percent		0.00
TDDP 10.0 percent		0.00
PMASP 5.0 percent		0.00
Number of Business access lines		383858
X \$0.08 per line		\$30,708.66
Allocated:		
TRS Relay 85.0 percent		\$26,102.36
TDDP 10.0 percent		\$3,070.87
PMASP 5.0 percent		\$1,535.43
Total Remittance		\$30,708.66

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	Wire Instructions:
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri

Remittance for:

Company Name: EvolveIP c/o EvolveIP

Utility Code: _____

Contact Person: Brian Kelley

Voice Phone Number: (484)395-5905

FAX: ()

E-mail address: bkelly@gtmtax.com

Authorized Signature:  Date: 2/12/2020


Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

Date: 03/13/2020

Amount: 30,708.66

Check Number: 144953

Account Number: 9865883558

Evolve IP 656 E Swedesford Rd Suite 200 Wayne, PA 19087	M&T Bank M&T Bank	144953 60-295/313
Pay to the order of	DATE	AMOUNT
US Bank Institutional Trust & Custody	02/20/2020	\$30,708.66
50 S. 16th Street, Suite 2000 Philadelphia, PA 19102	Exactly	Thirty Thousand Seven Hundred Eight Dollars and 66/100 *****
MEMO Evolve IP208562435		

⑈ 144953 ⑈ ⑆031302955⑆ 9865883558 ⑈ 0003070866 ⑈

U.S. Bank Trust & Wealth Mgmt
Philadelphia Office
For Deposit Only
CREDITED TO THE ACCOUNT OF
THE WITHIN NAMED PAYEE
ABSENCE OF ENDORSEMENT GUARANTEED
U.S. BANK NATIONAL ASSOCIATION

Credited to Acct
173103781832 101000
Return Acct 173103781832

THIS CHECK IS NOT VALID UNLESS IT IS CASHED AT THE BANK OF THE ISSUING INSTITUTION. ANY OTHER BANK CASHING THIS CHECK MAY BE SUBJECT TO A FEE. THE BANK OF THE ISSUING INSTITUTION IS NOT RESPONSIBLE FOR THE CASHING OF THIS CHECK AT ANY OTHER BANK.

Evolve IP, LLC.
FEIN: 20-8562435

Exhibit IV

Service Description	08-2019	09-2019	10-2019	11-2019	12-2019	01-2020
Cloud Based Software	1,325,204.99	1,524,697.45	1,540,203.23	1,585,747.88	1,614,501.40	1,496,438.20
Colocation	3,580.00	5,885.00	5,885.00	5,885.00	5,885.00	4,955.00
Credit	(10,836.37)	(18,438.57)	(26,113.96)	(14,848.86)	(42,270.41)	(23,255.64)
Support	6,500.67	10,361.50	10,461.17	10,326.50	10,326.50	8,993.17
Total	1,324,449.29	1,522,505.38	1,530,435.44	1,587,110.52	1,588,442.49	1,487,130.73

Evolve IP, LLC.
FEIN: 20-8562435

Exhibit V

AMENDED RETURN

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2019 through June 30, 2020

M-2019-3006851

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending

August 2019

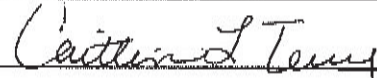
Number of Residential access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Number of Business access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Total Remittance	<u><u>0.00</u></u>

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to: U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	Wire Instructions: BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri
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Remittance for:

Company Name: Evolve IP, LLC
 Utility Code: _____
 Contact Person: Caitlin Terry
 Voice Phone Number: (610) 263-7415 FAX: ()
 E-mail address cterry@evolveip.net

Authorized Signature:  Date: 12/15/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

AMENDED RETURN

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2019 through June 30, 2020

M-2019-3006851

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending

September 2019

Number of Residential access lines	0
X \$0.08 per line	<u>0.00</u>

Allocated:

TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>

Number of Business access lines	0
X \$0.08 per line	<u>0.00</u>

Allocated:

TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>

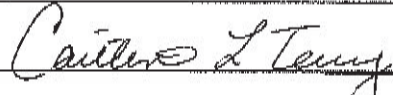
Total Remittance	<u>0.00</u>
-------------------------	-------------

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to:	Wire Instructions:
U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri

Remittance for:

Company Name: Evolve IP, LLC
 Utility Code: _____
 Contact Person: Caitlin Terry
 Voice Phone Number: (610) 263-7415 FAX: ()
 E-mail address cterry@evolveip.net

Authorized Signature:  Date: 12/15/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

AMENDED RETURN

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2019 through June 30, 2020

M-2019-3006851

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending

October 2019

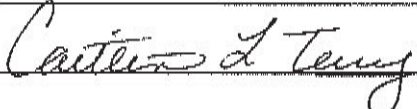
Number of Residential access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Number of Business access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Total Remittance	<u><u>0.00</u></u>

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to: U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	Wire Instructions: BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri
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Remittance for:

Company Name: Evolve IP, LLC
 Utility Code: _____
 Contact Person: Caitlin Terry
 Voice Phone Number: (610) 263-7415 FAX: ()
 E-mail address cterry@evolveip.net

Authorized Signature:  Date: 12/15/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

AMENDED RETURN

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2019 through June 30, 2020

M-2019-3006851

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending

November 2019

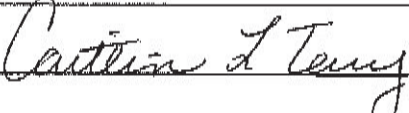
Number of Residential access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Number of Business access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Total Remittance	<u><u>0.00</u></u>

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to: U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	Wire Instructions: BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri
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Remittance for:

Company Name: Evolve IP, LLC
 Utility Code: _____
 Contact Person: Caitlin Terry
 Voice Phone Number: (610) 263-7415 FAX: ()
 E-mail address cterry@evolveip.net

Authorized Signature:  Date: 12/15/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

AMENDED RETURN

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2019 through June 30, 2020

M-2019-3006851

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending

December 2019

Number of Residential access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Number of Business access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Total Remittance	<u>0.00</u>

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to: U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	Wire Instructions: BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri
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Remittance for:

Company Name: Evolve IP, LLC
 Utility Code: _____
 Contact Person: Caitlin Terry
 Voice Phone Number: (610) 263-7415 FAX: () _____
 E-mail address cterry@evolveip.net

Authorized Signature: *Caitlin L Terry* Date: 12/15/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.

AMENDED RETURN

REMITTANCE FORM FOR MONTHLY TRS SURCHARGE COLLECTIONS

Effective July 1, 2019 through June 30, 2020

M-2019-3006851

All local exchange carriers are required to collect and remit the TRS surcharge revenue monthly, by the 20th of each month using the following format for the monthly remittance:

Pennsylvania TRS Surcharge

For the Month Ending

January 2020

Number of Residential access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Number of Business access lines	0
X \$0.08 per line	<u>0.00</u>
Allocated:	
TRS Relay 85.0 percent	<u>0.00</u>
TDDP 10.0 percent	<u>0.00</u>
PMASP 5.0 percent	<u>0.00</u>
Total Remittance	<u><u>0.00</u></u>

Make check payable to: **Pennsylvania TRS Fund**

Mail Report and payment to: U.S. Bank Institutional Trust & Custody Attn: Dina Buccieri 50 S. 16 th Street, Suite 2000 Philadelphia, PA 19102	Wire Instructions: BANK U.S. Bank N.A ADDRESS 60 Livingston Avenue, St Paul MN 55107-2292 ABA 091 000 022 BNF ITC Depository South & East ACCOUNT 173 103 781 832 OBI PA Relay ATTN: Dina Buccieri
---	--

Remittance for:

Company Name: Evolve IP, LLC
 Utility Code: _____
 Contact Person: Caitlin Terry
 Voice Phone Number: (610) 263-7415 FAX: () _____
 E-mail address cterry@evolveip.net

Authorized Signature: *Caitlin L Terry* Date: 12/15/2020

Please direct any questions regarding the TRS Surcharge remittance to Mr. Eric Jeschke at (717) 783-3850 or ejeschke@pa.gov.