

How to File the Quarterly Statement of Account and Royalty Fee

Manufacturing or importing parties must file a separate quarterly statement of account for quarters 1, 2, and 3, corresponding to the calendar or fiscal year elected.

FIRST: Make sure that you are using the right form and read the instructions in the form. Collect all the necessary information.

SECOND: Access fill-in statement of account form at http://www.copyright.com/for_mfrs/for_mfrs_statement_of_account.pdf on a personal computer and print it out or hand print the information in dark ink. Give all the required information.

THIRD: Sign in space H. The statement of account is not acceptable unless it bears the original handwritten signature of an officer, principal, or agent authorized to certify it pursuant to the Audio Home Recording Act of 1992 (Chapter 10, Section 1003(c)(2) of title 17 *USC*).

FOURTH: Royalty fees must be paid by an electronic payment, pursuant to Section 201.28 (h)(1) of Title 37, *CFR*. Make an electronic payment in the amount of the royalty fee due as calculated in space C.

For detailed instructions, see circulars 74A (on payments by wire), 74B (on payments by Automated Clearing House credit), or 74C (on payments using *ACH*), available at www.copyright.com/circulars/circular74.

FIFTH: Send the completed statement of account to:

Librarian of Congress
Copyright Office-LS
101 Independence Avenue SE
Washington, DC 20557-6400

SIXTH: Retain a copy of the entire statement, as filed, in case it is needed for future reference.

For Copyright Office regulations, forms, or additional information, visit www.copyright.com or contact the Licensing Section between 8:30 AM and 5:00 PM eastern: (202) 707-8150 (phone); (202) 707-0905 (fax); or licensing@copyright.com (email).



UNITED STATES COPYRIGHT OFFICE

Quarterly Statement of Account for Digital Audio Recording Products

FILING DEADLINE: The statement of account must be filed within 45 days after the close of the quarter covered by the statement.

Instructions appear at the end of this form (pages i–iii).

FORM DART/Q

Re: n.o:

Library of Congress
Copyright Office-LS
101 Independence Avenue SE
Washington, DC 20557-6400

CONFIDENTIAL

FOR COPYRIGHT OFFICE USE ONLY

Date received:

Amount:

Remittance number:

A

ACCOUNTING PERIOD COVERED BY THIS QUARTERLY STATEMENT OF ACCOUNT

- 1 Check the applicable box. If your accounting period is the *calendar year*, enter the year; if it is a *calendar year*, enter the 12-month period and years.
☐ Calendar year: January 1 through December 31, 20_____
☐ Fiscal year: beginning_____, 20____ and ending_____, 20____
☐ Check here if this is the manufacturer's/importer's first filing. If not, enter the ID number assigned by the Licensing Section _____
- 2 Check the applicable box, and enter the three-month period and year(s) of the quarter for which this filing applies.
☐ Quarter 1 ☐ Quarter 2 ☐ Quarter 3
Beginning_____, 20____ and ending_____, 20_____

B

NAME, ADDRESS, AND FILING STATUS

Give the full legal name of the “manufacturing or importing party” and any other name used for the purpose of conducting the business of manufacturing and distributing or importing and distributing digital audio recording products.

- 1 Legal name _____
- 2 Mailing address _____

Give other business name(s), if different from line 1.
- 3 Business name _____

- 4 Check the applicable box to identify your filing status.
☐ Manufacturer ☐ Importer ☐ Manufacturer and importer

Privacy Act Notice: Chapter 10 of title 17, *United States Code*, authorizes the Copyright Office 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 contact an individual, such as names, addresses, and telephone numbers. The Copyright Office collects this PII in order to identify the entities making the royalty fee payments. By providing your PII, you are agreeing to this routine use of it. The effects of not providing the PII requested are that it may delay processing of your statement of account, and it may affect the legal sufficiency of the filing, a determination that would be made by a court of law.



COMPUTATION OF ROYALTY FEE

	1 Product categories	2 Technologies	3 Series or model no.	4 Fee code	5 Source code	6 Transfer price	7 No. of units distributed
EXAMPLE	Portable personal recorder	DCC	001	B	M	\$275.00	25,000

Do not
include
original fee
from this
example
in your
computation.

NOTE: If you need more space, photocopy page C and attach the additional page(s) to the背面 of account.

COMPUTATION OF ROYALTY FEE: The formula to compute the royalty fee involves 14 components combined on pages 2–3. There are two different formulas for computing the royalty fee: (1) a formula for audio recording devices that are identified by the letters A, B, C, or D in column 4; and (2) a formula for audio recording media that are identified by the letter E in column 4. For further explanation of the information required for each column, see pages i–ii of the instructions.

COMPUTING THE ROYALTY FEE FOR DIGITAL AUDIO RECORDING DEVICES: On a line-by-line basis, enter the information in columns 1–8, 10, and 12 and compute the royalty fee:

Step 1: Multiply column 7 by column 8 and enter the result in column 9.

Step 2: Multiply column 7 by column 12 and enter the result in column 13.

Step 3: Multiply column 6 first by column 7, then by column 10, and enter the result in column 11.

Step 4: Select the appropriate royalty fee from column 9, 11, or 13 as explained in the instructions, page ii, and enter that figure in column 14.

COMPUTING THE ROYALTY FEE FOR DIGITAL AUDIO RECORDING MEDIUM: On a line-by-line basis, enter the information in columns 1–7 and 10 and compute the royalty fee:

Step 1: Multiply column 6 first by column 7, then by column 10.

Step 2: Enter the result of Step 1 in column 14.

COMPUTING THE TOTAL ROYALTY FEE: Complete Lines 1–7 on page 3.

ROUNDING OFF DOLLARS: You may not round off cents to whole dollars when calculating the royalty fee on a line-by-line basis in space C. However, you may round cents to whole dollars for the total fee due on line 7, space C.

Line 1: Total column 14 and enter the figure here \$ _____

Line 2: Reduction: Enter the amount from space D, page 3 \$ _____

Line 3: Credits: Enter the amount from space E, page 4 \$ _____

Line 4: Add lines 2 and 3 and enter total here \$ _____

[illegible]

Line 5: Subtract line 4 from line 1 and enter the amount here \$ _____

Line 6: Interest charge: Enter the amount from line 6, space F, page 4 \$ _____

Line 7: Add lines 5 and 6 and enter total here.
THIS IS YOUR TOTAL ROYALTY FEE DUE \$ _____

Remit this amount in the form of an *electronic payment* payable to *Registre of Companies*.

NOTE: Rental fee, as applicable, to be paid by electronic payment. See page 1 of the invoice for details.

REDUCTION OF ROYALTY FEE

Section 1004 (a)(2)(A) of the Audio Home Recording Act of 1992 provides for a royalty payment to be reduced in one specific case. This section reads: *If, he digital audio recording device and, the device is a, of a, which is, and, the, the, shall be based on, the, an, of, the, shall be based on, the, made on, an digital audio recording device included in, the, has, a, of, the, in combination with, the, the.*

Is this provision applicable to any "Fee Code A" item listed in column 4, space C?

☐ No ☐ Yes. Enter the total here and on line 2, space C, page 2. \$ _____

E CREDITS FOR RETURNED PRODUCTS

If a royalty payment has already been made by the manufacturer or importer for digital audio recording devices and media that are returned as unsold or defective, or exported, the manufacturing or importing party may take a credit during the period when the products are returned. You may deduct the amount of the royalty payment within two years after the date royalties were paid.

During this quarterly period, do you claim a credit for products returned as unsold or defective, or exported, *and* were they returned or exported within two years after the date royalties were paid on them?

☐ No ☐ Yes. Enter the total amount here and Line 3, Space C, page 2. \$ _____

F WORKSHEET FOR COMPUTING INTEREST

You must complete this worksheet for royalty payments submitted as a result of a late payment or underpayment.

Line 1: Enter the amount of late payment or underpayment \$ _____

Line 2: Enter interest rate* × _____ %

Line 3: Multiply line 1 by line 2 and enter here \$ _____

Line 4: Enter number of days late × _____ days

Line 5: Multiply line 3 by line 4 and enter the result here \$ _____

Line 6: Multiply line 5 by .00274** and enter here and on line 6 in space C (interest charge) \$ _____

* To use the online calculator, click on copyright.gov/licensing/index.cfm. For further assistance, contact the Licensing Section at (202) 707-8150 or licensing@copyright.gov.

** This is the decimal equivalent of 1/365, which is the number of days in a year.

G INDIVIDUAL TO BE CONTACTED FOR MORE INFORMATION

(Identify an individual who can contact about this account.)

Name _____ Phone _____ Fax _____

Title of individual _____ Email (optional) _____

Address _____

H CERTIFICATION

This statement of account must be certified as accurate, and must be signed in accordance with the Audio Home Recording Act of 1992, Pub. L. 102-563, 106 Stat. 4237 and Chapter 10, Section 1003(c)(2) of title 17 *USC*.

I, the undersigned, hereby certify that I am an authorized officer, principal, or agent of the manufacturing or importing party identified in space B. I have examined the statement of account and hereby declare under penalty of law that all statements of fact contained herein are true, complete, and correct to the best of my knowledge, information, and belief, and are made in good faith. [18 *USC*, Section 1001]

HANDWRITTEN SIGNATURE _____

TYPED OR PRINTED NAME _____

DATE _____

Privacy Act Notice: Chapter 10 of title 17, *United States Code*, authorizes the Copyright Office 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 contact an individual, such as names, addresses, and telephone numbers. The Copyright Office collects this PII in order to identify the entities making the royalty fee payments. By providing your PII, you are agreeing to this routine use of it. The effects of not providing the PII requested are that it may delay processing of your statement of account, and it may affect the legal sufficiency of the filing, a determination that would be made by a court of law.

Column 1: Product Categories

(. and . are acceptable), and may include a comma (,) and a slash (/). Do not use a hyphen (-), a percent sign (%), or a dollar sign (\$).

Column 2: Technologies • Do not include technologies that are not used in the recording medium. For example, if the recording medium is a CD-ROM, do not include technologies such as MP3, AAC, or others that are not used in the recording medium. Do not include technologies that are not used in the recording medium, such as MP3, AAC, or others that are not used in the recording medium. Do not include technologies that are not used in the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 3: Series or Model Number • Do not include the series or model number of the recording medium. For example, if the recording medium is a CD-ROM, do not include the series or model number of the CD-ROM. Do not include the series or model number of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 4: Fee Code • Do not include the fee code of the recording medium. For example, if the recording medium is a CD-ROM, do not include the fee code of the CD-ROM. Do not include the fee code of the recording medium, such as MP3, AAC, or others that are not used in the recording medium. Do not include the fee code of the recording medium, such as MP3, AAC, or others that are not used in the recording medium. Do not include the fee code of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

IMPORTANT: When computing the royalty fee for the recording medium, do not complete columns 8, 9, 12, or 13.

Column 5: Source Code • Do not include the source code of the recording medium. For example, if the recording medium is a CD-ROM, do not include the source code of the CD-ROM. Do not include the source code of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 6: Transfer Price • Do not include the transfer price of the recording medium. For example, if the recording medium is a CD-ROM, do not include the transfer price of the CD-ROM. Do not include the transfer price of the recording medium, such as MP3, AAC, or others that are not used in the recording medium. Do not include the transfer price of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 7: Number of Units Distributed • Do not include the number of units distributed of the recording medium. For example, if the recording medium is a CD-ROM, do not include the number of units distributed of the CD-ROM. Do not include the number of units distributed of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 8: Minimum Fee Per Unit • Do not include the minimum fee per unit of the recording medium. For example, if the recording medium is a CD-ROM, do not include the minimum fee per unit of the CD-ROM. Do not include the minimum fee per unit of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 9: Minimum Fee • Do not include the minimum fee of the recording medium. For example, if the recording medium is a CD-ROM, do not include the minimum fee of the CD-ROM. Do not include the minimum fee of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 10: Rate • Do not include the rate of the recording medium. For example, if the recording medium is a CD-ROM, do not include the rate of the CD-ROM. Do not include the rate of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 11: Rate Fee • Do not include the rate fee of the recording medium. For example, if the recording medium is a CD-ROM, do not include the rate fee of the CD-ROM. Do not include the rate fee of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 12: Maximum Fee Per Unit • Do not include the maximum fee per unit of the recording medium. For example, if the recording medium is a CD-ROM, do not include the maximum fee per unit of the CD-ROM. Do not include the maximum fee per unit of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 13: Maximum Fee • Do not include the maximum fee of the recording medium. For example, if the recording medium is a CD-ROM, do not include the maximum fee of the CD-ROM. Do not include the maximum fee of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Column 14: Royalty Fee • Do not include the royalty fee of the recording medium. For example, if the recording medium is a CD-ROM, do not include the royalty fee of the CD-ROM. Do not include the royalty fee of the recording medium, such as MP3, AAC, or others that are not used in the recording medium. Do not include the royalty fee of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Space D • Reduction of Royalty Payment

Do not include the reduction of royalty payment of the recording medium. For example, if the recording medium is a CD-ROM, do not include the reduction of royalty payment of the CD-ROM. Do not include the reduction of royalty payment of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Space E • Credits for Returned Products

Do not include the credits for returned products of the recording medium. For example, if the recording medium is a CD-ROM, do not include the credits for returned products of the CD-ROM. Do not include the credits for returned products of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Space F • Interest Worksheet

Do not include the interest worksheet of the recording medium. For example, if the recording medium is a CD-ROM, do not include the interest worksheet of the CD-ROM. Do not include the interest worksheet of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Do not include the interest worksheet of the recording medium. For example, if the recording medium is a CD-ROM, do not include the interest worksheet of the CD-ROM. Do not include the interest worksheet of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Space G • Contact

Do not include the contact information of the recording medium. For example, if the recording medium is a CD-ROM, do not include the contact information of the CD-ROM. Do not include the contact information of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

Space H • Certification

Do not include the certification of the recording medium. For example, if the recording medium is a CD-ROM, do not include the certification of the CD-ROM. Do not include the certification of the recording medium, such as MP3, AAC, or others that are not used in the recording medium.

a) f) m) n) o) p) q) r) s) t) u) v) w) x) y) z) A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

Filing Dates

[illegible]

Corrections and Refunds

[illegible]

Q. And you're not a doctor, are you?
A. No, I'm not. I'm a nurse. I'm a nurse.

NOTE: The annual statement of account (Form DART/A) incorporates your entire accounting year's distribution of devices and media. The annual statement permits you to reconcile your year's accounting of activities to what was actually distributed or adjusted based on your company's accounting records. However, delayed payment of royalties does not affect the copyright owner's right to any remedy that is available under the law.

Confidentiality of Statements of Account

[illegible]