



CFR 47 PART 32  
CHART OF ACCOUNTS  
Balance Sheet Accounts



Account title	Class A account	Class B account
<b>Current Assets</b>		
<b>Cash and equivalents:</b>		
Cash and equivalents.....	.....	1120
Cash.....	1130	.....
Special cash deposits.....	1140	.....
Working cash advances.....	1150	.....
Temporary investments.....	1160	.....
<b>Receivables and allowances for doubtful accounts:</b>		
Telecommunications accounts receivable.....	1180	1180
Accounts receivable allowance-- telecommunications.....	1181	1181
Other accounts receivable.....	1190	1190
Accounts receivable allowance--other.....	1191	1191
Notes receivable.....	1200	1200
Notes receivable allowance.....	1201	1201
Interest and dividends receivable.....	1210	1210
<b>Supplies:</b>		
Material and supplies.....	1220	1220
<b>Prepayments:</b>		
Prepayments.....	.....	1280
Prepaid rents.....	1290	.....
Prepaid taxes.....	1300	.....
Prepaid insurance.....	1310	.....
Prepaid directory expenses.....	1320	.....
Other prepayments.....	1330	.....
<b>Other current assets:</b>		
Other current assets.....	1350	1350
<b>Noncurrent Assets</b>		
<b>Investments:</b>		
Investment in affiliated companies.....	1401	1401
Investments in nonaffiliated companies.....	1402	1402
Nonregulated investments.....	1406	1406
Unamortized debt issuance expense.....	1407	1407
Sinking funds.....	1408	1408
Other noncurrent assets.....	1410	1410
<b>Deferred charges:</b>		
Deferred tax regulatory asset.....	1437	1437
Deferred maintenance and retirements.....	1438	1438
Deferred charges.....	1439	1439
<b>Other:</b>		
Other jurisdictional assets--net.....	1500	1500

Account title	Class A account	Class B account
REGULATED PLANT		
Property, plant and equipment:		
Telecommunications plant in service.....	\1\ 2001	\1\ 2001
Property held for future telecommunications use.....	2002	2002
Telecommunications plant under construction-- short term.....	2003	2003
Telecommunications plant under construction-- long term.....	2004	2004
Telecommunications plant adjustment.....	2005	2005
Nonoperating plant.....	2006	2006
Goodwill.....	2007	2007
TELECOMMUNICATIONS PLANT IN SERVICE (TPIS)		
TPIS--General support assets:		
Land and support assets.....	.....	2110
Land.....	2111	.....
Motor vehicles.....	2112	.....
Aircraft.....	2113	.....
Tools and other work equipment.....	2114	.....
Buildings.....	2121	.....
Furniture.....	2122	.....
Office equipment.....	2123	.....
General purpose computers.....	2124	.....
TPIS--Central Office assets:		
Central Office--Switching.....	.....	2210
Analog electronic switching.....	2211	.....
Digital electronic switching.....	2212	.....
Electro-mechanical switching.....	2215	.....
Operator systems.....	2220	2220
Central Office--Transmission.....	.....	2230
Radio systems.....	2231	.....
Circuit equipment.....	2232	.....
TPIS--Information origination/termination assets:		
Information origination/termination.....	.....	2310
Station apparatus.....	2311	.....
Customer premises wiring.....	2321	.....
Large private branch exchanges.....	2341	.....
Public telephone terminal equipment.....	2351	.....
Other terminal equipment.....	2362	.....
TPIS--Cable and wire facilities assets:		
Cable and wire facilities.....	.....	2410
Poles.....	2411	.....
Aerial cable.....	2421	.....
Underground cable.....	2422	.....
Buried cable.....	2423	.....
Submarine cable.....	2424	.....
Deep Sea cable.....	2425	.....
Intrabuilding network cable.....	2426	.....
Aerial wire.....	2431	.....
Conduit systems.....	2441	.....
TPIS--Amortizable assets:		
Amortizable tangible assets.....	.....	2680
Capital leases.....	2681	.....
Leasehold improvements.....	2682	.....
Intangibles.....	2690	2690

Account title	Class A account	Class B account
<b>Depreciation and amortization:</b>		
Accumulated depreciation.....	3100	3100
Accumulated depreciation--Held for future telecommunications use.....	3200	3200
Accumulated depreciation--Nonoperating.....	3300	3300
Accumulated amortization--Tangible.....	.....	3400
Accumulated amortization--Capitalized leases....	3410	.....
Accumulated amortization--Leasehold improvements	3420	.....
Accumulated amortization--Intangible.....	3500	3500
Accumulated amorization--Other.....	3600	3600
<b>Current liabilities:</b>		
Accounts payable.....	4010	4010
Notes payable.....	4020	4020
Advance billing and payments.....	4030	4030
Customer's deposits.....	4040	4040
Current maturities--long-term debt.....	4050	4050
Current maturities--capital leases.....	4060	4060
Income taxes--accrued.....	4070	4070
Other taxes--accrued.....	4080	4080
Net Current Deferred Operating Income Taxes.....	4100	4100
Net Current Deferred Nonoperating Income Taxes..	4110	4110
Other accrued liabilities.....	4120	4120
Other current liabilities.....	4130	4130
<b>Long-term debt:</b>		
Funded debt.....	4210	4210
Premium on long-term debt.....	4220	4220
Discount on long-term debt.....	4230	4230
Reacquired debt.....	4240	4240
Obligations under capital leases.....	4250	4250
Advances from affiliated companies.....	4260	4260
Other long-term debt.....	4270	4270
<b>Other liabilities and deferred credits:</b>		
Other long-term liabilities.....	4310	4310
Unamortized operating investment tax credits-- net.....	4320	4320
Unamortized nonoperating investment tax credits-- net.....	4330	4330
Net noncurrent deferred operating income taxes..	4340	4340
Net deferred tax liability adjustments.....	4341	4341
Net noncurrent deferred nonoperating income taxes.....	4350	4350
Other deferred credits.....	4360	4360
Deferred tax regulatory liability.....	4361	4361
Other jurisdictional liabilities and deferred credits--net.....	4370	4370
<b>Stockholders' equity:</b>		
Capital stock.....	4510	4510
Additional paid-in capital.....	4520	4520
Treasury stock.....	4530	4530
Other capital.....	4540	4540
Retained earnings.....	4550	4550

Income Statement	Account title	Class A account	Class B account
<b>Local Network Services Revenues:</b>			
	Basic local service revenue.....	\1\ 5000	5000
	Basic area revenue.....	5001	.....
	Optional extended area revenue.....	5002	.....
	Cellular mobile revenue.....	5003	.....
	Other mobile services revenue.....	5004	.....
	Local private line revenue.....	5040	.....
	Customer premises revenue.....	5050	.....
	Other local exchange revenue.....	5060	.....
	Other local exchange revenue settlements.....	5069	.....
<b>Network Access Services Revenues:</b>			
	Network access revenue.....	\1\ 5080	5080
	End user revenue.....	5081	5081
	Switched access revenue.....	5082	5082
	Special access revenue.....	5083	5083
	State access revenue.....	5084	5084
<b>Long Distance Network Services Revenues:</b>			
	Long distance message revenue.....	5100	5100
	Unidirectional long distance revenue.....	\1\ 5110	.....
	Long distance inward-only revenue.....	5111	.....
	Long distance outward-only revenue.....	5112	.....
	Long distance private network revenue.....	\1\ 5120	.....
	Subvoice grade long distance private network revenue.....	5121	.....
	Voice grade long distance private network revenue.....	5122	.....
	Audio program grade long distance private network revenue.....	5123	.....
	Video program grade long distance private network revenue.....	5124	.....
	Digital transmission long distance private network revenue.....	5125	.....
	Long distance private network switching revenue.....	5126	.....
	Other long distance private network revenue...	5128	.....
	Other long distance private network revenue settlements.....	5129	.....
	Other long distance revenue.....	5160	.....
	Other long distance revenue settlements.....	5169	.....
<b>Miscellaneous Revenues:</b>			
	Miscellaneous revenue.....	.....	5200
	Directory revenue.....	5230	.....
	Rent revenue.....	5240	.....
	Corporate operations revenue.....	5250	.....
	Miscellaneous revenue.....	\1\ 5260	.....
	Special billing arrangements revenue.....	5261	.....
	Customer operations revenue.....	5262	.....
	Plant operations revenue.....	5263	.....
	Other incidental regulated revenue.....	5264	.....
	Other revenue settlements.....	5269	.....
	Carrier billing and collection revenue.....	5270	.....
<b>Nonregulated Revenues:</b>			
	Nonregulated operating revenue.....	5280	5280
<b>Uncollectible Revenues:</b>			
	Uncollectible revenue.....	\1\ 5300	5300
	Uncollectible revenue--Telecommunications.....	5301	.....
	Uncollectible revenue--Other.....	5302	.....

Account title	Class A account	Class B account
<b>Income Statement Accounts</b>		
<b>Plant specific operations expense:</b>		
Network support expense.....	\1\2\6110	6110
Motor vehicle expense.....	\1\ 6112	.....
Aircraft expense.....	\1\ 6113	.....
Tools and other work equipment expense.....	\1\ 6114	.....
General support expenses.....	\1\2\6120	6120
Land and building expenses.....	\1\ 6121	.....
Furniture and artworks expense.....	\1\ 6122	.....
Office equipment expense.....	\1\ 6123	.....
General purpose computers expense.....	\1\ 6124	.....
Central office switching expense.....	\1\2\6210	6210
Analog electronic expense.....	\1\ 6211	.....
Digital electronic expense.....	\1\ 6212	.....
Electro-mechanical expense.....	\1\ 6215	.....
Operators system expense.....	\1\ 6220	6220
Central office transmission expenses.....	\1\2\6230	6230
Radio systems expense.....	\1\ 6231	.....
Circuit equipment expense.....	\1\ 6232	.....
Information origination/termination expense...	\1\2\6310	6310
Station apparatus expense.....	\1\ 6311	.....
Large private branch exchange expense.....	\1\ 6341	.....
Public telephone terminal equipment expense...	\1\ 6351	.....
Other terminal equipment expense.....	\1\ 6362	.....
Cable and wire facilities expenses.....	\1\2\6410	6410
Poles expense.....	\1\ 6411	.....
Aerial cable expense.....	\1\ 6421	.....
Underground cable expense.....	\1\ 6422	.....
Buried cable expense.....	\1\ 6423	.....
Submarine cable expense.....	\1\ 6424	.....
Deep sea cable expense.....	\1\ 6425	.....
Intrabuilding network cable expense.....	\1\ 6426	.....
Aerial wire expense.....	\1\ 6431	.....
Conduit systems expense.....	\1\ 6441	.....

Account title	Class A account	Class B account
<b>Plant nonspecific operations expense:</b>		
Other property plant and equipment expenses...	\1\2\6510	6510
Property held for future.....	.....	.....
Telecommunications use expense.....	\1\ 6511	.....
Provisioning expense.....	\1\ 6512	.....
Network operations expenses.....	\1\2\6530	6530
Power expense.....	\1\ 6531	.....
Network administration expense.....	\1\ 6532	.....
Testing expense.....	\1\ 6533	.....
Plant operations administration expense.....	\1\ 6534	.....
Engineering expense.....	\1\ 6535	.....
Access expense.....	\1\ 6540	6540
Depreciation and amortization expenses.....	\2\ 6560	6560
Depreciation expense--telecommunications plant in service.....	6561	.....
Depreciation expense--property held for future telecommunications use.....	6562	.....
Amortization expense--tangible.....	6563	.....
Amortization expense--intangible.....	6564	.....
Amortization expense--other.....	6565	.....
<b>Customer operations expense:</b>		
Marketing.....	\1\2\6610	6610
Product management.....	\1\ 6611	.....
Sales.....	\1\ 6612	.....
Product advertising.....	\1\ 6613	.....
Services.....	\1\2\6620	6620
Call completion services.....	\1\ 6621	.....
Number services.....	\1\ 6622	.....
Customer services.....	\1\ 6623	.....
<b>Corporate operations expense:</b>		
Executive and planning.....	\1\2\6710	6710
Executive.....	\1\ 6711	.....
Planning.....	\1\ 6712	.....
General and administrative.....	\1\2\6720	6720
Accounting and finance.....	\1\ 6721	.....
External relations.....	\1\ 6722	.....
Human resources.....	\1\ 6723	.....
Information management.....	\1\ 6724	.....
Legal.....	\1\ 6725	.....
Procurement.....	\1\ 6726	.....
Research and development.....	\1\ 6727	.....
Other general and administrative.....	\1\ 6728	.....
Provision for uncollectible notes receivable..	6790	6790

\1\ Subsidiary record categories required in accordance with Sec. 32.5999(f) of this subpart.

\2\ To be used by Class A telephone companies to summarize accounts for reporting purposes.

Account title	Class A account	Class B account
<b>Other operating income and expense:</b>		
Other operating income and expense.....	\1\ 7100	7100
Income from custom work.....	7110	.....
Return from nonregulated use of regulated facilities.....	7130	.....
Gains and losses from foreign exchange.....	7140	.....
Gains or losses from disposition of land and artwork.....	7150	.....
Other operating gains and losses.....	7160	.....
<b>Operating taxes:</b>		
Operating taxes.....	\1\ 7200	7200
Operating investment tax credits--net.....	7210	.....
Operating Federal income taxes.....	7220	.....
Operating State and local income taxes.....	7230	.....
Operating other taxes.....	7240	.....
Provision for deferred operating income taxes--net.....	7250	.....
<b>Nonoperating income and expense:</b>		
Nonoperating income and expense.....	\1\ 7300	7300
Dividend income.....	7310	.....
Interest income.....	7320	.....
Income from sinking and other funds.....	7330	.....
Allowance for funds used during construction..	7340	.....
Gains or losses from the disposition of certain property.....	7350	.....
Other nonoperating income.....	7360	.....
Special charges.....	7370	.....
<b>Nonoperating taxes:</b>		
Nonoperating taxes.....	\1\ 7400	7400
Nonoperating investment tax credits--net.....	7410	.....
Nonoperating Federal income taxes.....	7420	.....
Nonoperating State and local income taxes.....	7430	.....
Nonoperating other taxes.....	7440	.....
Provision for deferred nonoperating income taxes--net.....	7450	.....
<b>Interest and related items:</b>		
Interest and related items.....	\1\ 7500	7500
Interest on funded debt.....	7510	.....
Interest expense--capital Leases.....	7520	.....
Amortization of debt issuance expense.....	7530	.....
Other interest deductions.....	7540	.....
<b>Extraordinary items:</b>		
Extraordinary items.....	\1\ 7600	7600
Extraordinary income credits.....	7610	.....
Extraordinary income charges.....	7620	.....
Current income tax effect of extraordinary items--net.....	7630	.....
Provision for deferred income tax effect of extraordinary items--net.....	7640	.....
<b>Jurisdictional Differences and nonregulated income items:</b>		
Income effect of jurisdictional ratemaking difference--net.....	7910	7910
Nonregulated net income.....	7990	7990