

FEDERAL ENERGY REGULATORY COMMISSION
Office of Enforcement
Washington, DC 20426

February 18, 2021

**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, 2020; FERC Form No. 1-F, Annual Report of Non-major Public Utilities and Licensees (FERC Form No. 1-F), for the reporting year ending December 31, 2020; and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees and Natural Gas Companies (FERC Form No. 3-Q), for the 2021 reporting year.

HIGHLIGHTS

- The deadline for filing the 2020 FERC Form No. 1 or 1-F is **April 19, 2021**.
- The 2021 FERC Form No. 3-Q due dates for **Major** Electric Utilities, Licensees and Others are:
 - Quarter 1 – June 1, 2021;
 - Quarter 2 – August 30, 2021; and
 - Quarter 3 – November 29, 2021.
- The 2021 FERC Form No. 3-Q filing deadlines for **Non-major** Public Utilities and Licensees are:
 - Quarter 1 – June 9, 2021;
 - Quarter 2 – September 8, 2021; and
 - Quarter 3 – December 9, 2021.
- 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. 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.
- 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.

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.¹ 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).²

Non-major Public Utilities and Licensees (Non-majors) must submit FERC Form No. 1-F annually.³ Non-major 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.⁴

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

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.⁶

¹ See 18 C.F.R. § 141.1.

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

³ See 18 C.F.R. § 141.2.

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

⁵ See 18 C.F.R. § 141.400.

⁶ 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

Companies required to file FERC Form Nos. 1 or 1-F must file electronically by April 19, 2021.

Majors must file FERC Form No. 3-Q within 60 days from the end of the reporting quarter and Non-majors must file FERC Form No. 3-Q within 70 days from the end of the reporting quarter. Specific dates for 2021 are listed below.

For Majors:

Quarter	Reporting Period	Filing Deadline
Q1	January 1-March 31, 2021	June 1, 2021
Q2	April 1-June 30, 2021	August 30, 2021
Q3	July 1-September 30, 2021	November 29, 2021

For Non-majors:

Quarter	Reporting Period	Filing Deadline
Q1	January 1-March 31, 2021	June 9, 2021
Q2	April 1-June 30, 2021	September 8, 2021
Q3	July 1-September 30, 2021	December 9, 2021

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: <https://www.ferc.gov/industries-data/electric/general-information/electric-industry-forms/form-1-electric-utility-0>.⁷ All questions about how to install or use the software should be referred to FERC Online Support at ferconlinesupport@ferc.gov.

⁷ The Commission's regulations require FERC Form No. 1 filers to submit the reports electronically. In contrast, for reporting year 2020, FERC 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 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.⁸

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.⁹

Companies should file their CPA Certification Statement using [eFiling](#). **When prompted for a docket number, enter ZZ21-1 and select the first option, "CPA Certification."** A copy of the CPA Certification Statement should also be emailed to the Office of Enforcement's Division of Audits and Accounting at form1@ferc.gov

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

⁹ See 18 C.F.R. § 41.11.

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.¹⁰ 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.**¹¹

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.

Sincerely,

Kristen Fleet,
Acting Chief Accountant and
Acting Director
Division of Audits and Accounting

¹⁰ *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.

¹¹ See 18 CFR § 385.2008(a).