

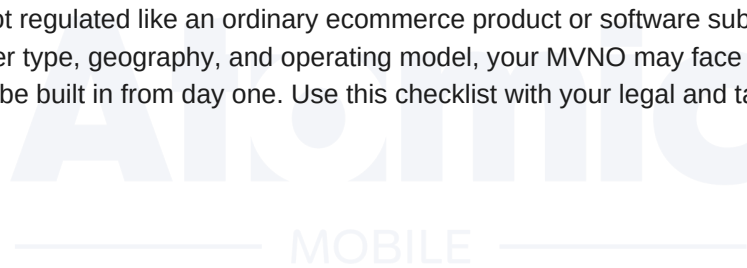


The MVNO Compliance and Tax Readiness Checklist

Know Your Obligations Before You Launch

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Wireless service is not regulated like an ordinary ecommerce product or software subscription. Depending on your service, customer type, geography, and operating model, your MVNO may face federal, state, and local obligations that must be built in from day one. Use this checklist with your legal and tax advisors to confirm you are ready.



Important: This checklist is general information, not legal, tax, or regulatory advice. Obligations depend on your specific services, customers, geography, and operating model. Work with qualified telecommunications attorneys, tax professionals, and regulatory advisors to determine the requirements that apply to your business before you launch.

Section 1: Registrations and Reporting

Atomic Tip: Compliance cannot be treated as something to solve after the service launches. Build it into the operating model, customer experience, and billing environment from the beginning.

✓	Item	Task	Notes
■	1	Determine your regulatory classification How your service is classified drives most other obligations.	
■	2	Complete federal registrations FCC registrations and filings that apply to your offering.	
■	3	Complete state registrations Requirements vary by state and by the services you sell.	
■	4	Establish regulatory reporting processes Recurring filings need owners and calendars, not one time effort.	
■	5	Understand Universal Service Fund obligations USF contributions apply to many wireless services.	

Section 2: Taxes and Fees

Atomic Tip: Wireless service is not taxed like an ordinary ecommerce product or software subscription.

✓	Item	Task	Notes
■	6	Map federal, state, and local telecom taxes Obligations depend on service, customer type, and geography.	
■	7	Set up tax calculation in billing Taxes must be calculated correctly on every invoice from day one.	
■	8	Establish remittance processes Collected taxes and fees must reach the right agencies on time.	
■	9	Include taxes and fees in your pricing model They materially change margins if ignored.	
■	10	Keep records that survive an audit Recordkeeping requirements apply to taxes, fees, and filings.	

Section 3: Consumer Protections

Atomic Tip: Customer trust obligations are also legal obligations in wireless.

✓	Item	Task	Notes
■	11	Implement 911 requirements Emergency calling and location obligations apply to voice services.	
■	12	Establish CPNI protections Customer proprietary network information has specific privacy rules.	
■	13	Follow number porting regulations Customers have the right to take their numbers with them.	
■	14	Meet accessibility requirements Services and support must be accessible to customers with disabilities.	
■	15	Prepare required customer disclosures Pricing, terms, and service disclosures must be clear and accurate.	
■	16	Implement privacy and security controls Protect customer data across every system and vendor.	

Section 4: Operations

Atomic Tip: A compliance program only works if someone owns it day to day.

✓	Item	Task	Notes
■	17	Build fraud prevention processes Fraud controls protect both your customers and your margins.	
■	18	Establish lawful process procedures You need a defined way to handle lawful requests from authorities.	
■	19	Assign compliance ownership Name the person or partner responsible for staying current.	
■	20	Review vendor and carrier obligations Understand which obligations your partners cover and which remain yours.	
■	21	Schedule periodic compliance reviews Rules change. Review your obligations at least annually.	

Compliance is one of the areas where an experienced operating partner makes the biggest difference. Atomic Mobile supports tax calculation and remittance, regulatory reporting, and compliant billing operations for the MVNOs we serve. Learn more at atomicmobile.com.