

J2 GLOBAL COMMUNICATIONS INC
Form NT 10-K
March 17, 2006

OMB APPROVAL

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(Check One):

- Form 10-K
- Form 20-F
- Form 11-K
- Form 10-Q
- Form N-SAR
- Form N-CSR

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 12b-25

NOTIFICATION OF LATE FILING

For Period Ended: December 31, 2005

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended: _____

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates: _____

PART I — REGISTRANT INFORMATION

j2 Global Communications, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

6922 Hollywood Blvd., 5th Floor

Address of Principal Executive Office (*Street and Number*)

Los Angeles, CA 90028

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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PART III — NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report portion thereof, could not be filed within the prescribed time period.

j2 Global Communications, Inc. (the "Company") is unable to file its annual report on Form 10-K for the year ended December 31, 2005 by the deadline prescribed under Securities and Exchange Commission rules and regulations.

The delay is the result of an ongoing review of the pricing of services provided to j2 Global by one of its subsidiaries. This review by the Company and its independent auditor, Deloitte & Touche LLP, needs to be completed to finalize the Company's tax provision for fiscal 2005 and could not be completed by the filing deadline without unreasonable effort or expense.

The Company does not expect that there will be any changes to its previously released fiscal 2005 revenues of \$143.9 million and pre-tax income of \$74.6 million and is unaware of any other issues that would impact its previously announced 2005 financial results.

The work to date on the review indicates that the Company's provision for income taxes would need to be increased by \$1.9 million or more for fiscal 2005. This would result in an increase in the Company's tax rate for fiscal 2005 from 28.7% to 31.2% or more. This change would reduce the Company's previously announced fiscal 2005 net earnings per share of \$2.08, by \$0.07 or more. This change in the Company's tax provision would likely cause the Company to report a "material weakness" in its internal controls over financial reporting.

The Company has not yet determined what impact, if any, there will be to its previously announced estimated tax rate of 27% for fiscal 2006.

PART IV— OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

R. Scott Turicchi

323

860-9200

(Name)

(Area Code)

(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

j2 Global Communications, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date	<u>March 17, 2006</u>	By	<u>/s/ R. Scott Turicchi</u>
			R. Scott Turicchi, Co-President and Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

General Instructions

1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.
3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
5. *Electronic Filers*: This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit reports within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§232.201 or §232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§232.13(b) of this chapter).