

**NEBRASKA TELECOMMUNICATIONS INFRASTRUCTURE
AND PUBLIC SAFETY DEPARTMENT
(Nebraska Universal Service and Enhanced Wireless E-911 Funds)
On-Line Remittance Worksheet Instructions**

I. Filing Requirements and General Instructions:

Introduction

The Nebraska Telecommunications Universal Service Fund Act, signed into law on September 13, 1997, established the Nebraska Universal Service Fund (NUSF). The purpose of the NUSF is to ensure that all Nebraskans, without regard to their location, have comparable access to telecommunications services at affordable prices. The NUSF shall provide funding to telecommunications service providers that meet the state eligibility criteria.

Who Must File

The Nebraska Public Service Commission has determined that the NUSF shall be funded in a competitively neutral manner by all consumers of intrastate retail end-user telecommunication services within the state of Nebraska. All local exchange carriers, interexchange carriers, wireless companies, paging companies, operator service providers, resellers, payphone service providers, fixed voice over internet protocol providers, and other telecommunications service providers must bill and collect the surcharge and remit it to the NUSF.

The NUSF assessment collected from each carrier shall be calculated as a percentage of the total retail-billed Nebraska telecommunications revenues from both regulated and non-regulated services. To assist carriers in identifying these assessable revenues, the Commission is using the same definitions set forth on the Federal Communications Commission's (FCC) universal service worksheet, Form 499-A. The Form 499-A and accompanying instructions can be accessed through the FCC's website at: "<http://www.fcc.gov/Formpage.HTML>". Please note this form should be used to assist carriers in determining the definitions of assessable revenues and should not be used as a substitute to any instruction included within this document or NE Commission Orders. The Commission sets forth how the NUSF surcharge will be applied in its NUSF-1 order. This order can be accessed through the Commission's website at: <http://www.psc.nebraska.gov>.

When and Where to File

Companies with less than \$20,000 per year in revenues subject to the NUSF surcharge, may file on a quarterly basis. All other companies **must** file on a monthly basis. Worksheets and remittances must be filed on-line by the 15th day of each month. In the event the 15th day of the month falls on a weekend or holiday, the worksheets and remittances are due the next business day. **All worksheets filed with the Commission must be on-line. All remittances must be made electronically by EFT (electronic fund transfer), either by ACH Debit or ACH Credit. Please contact Brandy Zierott at (402) 471-0246 or, at brandy.zierott@nebraska.gov to discuss how your company will be remitting the surcharge payments.**

Compliance

Carriers failing to file a NUSF worksheet in a timely manner may be subject to late fees and administrative fines. Also, as set forth by Nebraska Statute, ETC carriers not meeting their obligations to the NUSF will not be eligible to receive payments and shall have their Certificate(s) of Authority subject to revocation.

II. Instruction for Completion of the NUSF Worksheet:

Beginning with the October, 2009 data period, companies will be required to file their Nebraska USF Worksheet on-line. This on-line form can be accessed on our website at www.psc.nebraska.gov by selecting the Universal Service icon. All data periods prior to October, 2009 must be completed in this format also. Hard copies (paper) of the worksheets prior to October, 2009 will no longer be accepted.

Company Carrier Code Identification, User Name and Password

Companies that have not previously submitted Nebraska USF worksheets, will be required to obtain a Company Carrier Code identification number. (If you have received this instruction sheet in a New Carrier Packet, the number assigned to your company has been placed on a label and affixed to the front of the Nebraska Universal Service Fund Rules and Regulations pamphlet.) If you have not received a New Carrier Packet, please contact Brandy Zierott at (402) 471-0246 to receive your assigned Company Carrier Code. The Company Carrier Code also acts as your company's User Name, which will be needed to file on-line.

Additionally, you will need a Password before on-line filing can occur. Passwords are a unique combination of alpha & numerical characters with a dash (-) in between: i.e., AaBb-Cc1D. Please note that Passwords are case sensitive and the dash (-) must be used. If you are unsure whether you have received your password, please call Brandy Zierott at the number above.

Now that you have your User Name and Password, you are ready to **sign-in!**

Welcome to User NE000xxx! You will see 4 options to click:

- * File for NUSF – must be filed separately from Wireless E-911
- * File for E911 – must be filed separately from Nebraska USF
- * Modify Info – to be used to update Company Contact Information.
- * Log Out

File for NUSF:

The worksheet will automatically populate with your Company Carrier Code and Company name. The mode of payment (either ACH Credit or ACH Debit) will be displayed under your Company name. If this form of payment is not correct, please contact Brandy Zierott at (402) 471-0246 or, at brandy.zierott@nebraska.gov .

****Note:** If this is the initial submission for your company, the NUSF assessment obligation applies to Nebraska retail revenues for all months of operations

beginning with the initial report month of July, 1999. The applicable surcharge rate will automatically populate for all previous data periods.

The system also tracks whether you are currently scheduled to file on a monthly or quarterly basis. A drop-down menu is provided to select the data period you are wishing to file. If you wish to switch from monthly filing to quarterly filing status, please contact Brandy Zierott at the number above.

Revenue and Assessment Data – Description

Note: All lines must be populated with a value. If you have no revenues to report for a particular revenue category, enter a \$0.00.

Line 1 - Fixed Local Exchange Service

Monthly service, local calling, connection charges, vertical features, and other local exchange services should include the basic local service revenues except for local private-line revenues, access revenues, revenues from providing mobile or cellular services, and revenues from providing fixed local voice over internet protocol services. For carriers required to use the USOA, these lines should include Account 5001 -- Basic area revenue; Account 5002 -- Optional extended area revenue; Account 5050 -- Customer premises revenue; Account 5060 -- Other local exchange revenue; and Account 5069 -- Other local exchange revenue settlements.

Line 2 - Fixed Local Private Line Service

Local private line and special access service should include revenues from providing local services that involve dedicated circuits, private switching arrangements, and/or predefined transmission paths. These lines should include amounts recorded in Account 5040 -- Local private line revenue.

Line 3 - Other Fixed Local Service Revenue

Other local telecommunications service revenues should include some revenues contained in Account 5200 -- Miscellaneous revenue—as well as other local telecommunications service revenues that reasonably would not be included with one of the other local service revenue categories. Line 4 should exclude: enhanced services; billing and collection; customer premises equipment sale, lease or insurance; published directory revenues; and any non-telecommunications revenues.

Lines 4 & 5 - Mobile Monthly Activation & Usage Charges

Data reported on these lines should contain mobile service revenues other than toll charges to mobile service customers and charges associated with customer premises equipment. Line 4 should contain monthly charges, activation fees, and service order processing charges, etc. Line 5 should contain message charges, including any roaming charges assessed for calls placed out of customers' home areas. Lines 4 and 5 should include amounts in Account 5004 -- Other mobile service revenue—that were derived from providing service directly to the public. End-user pre-paid wireless service revenues

attributable to activation and daily or monthly access charges should be reported on Line 4. End-user pre-paid wireless service revenues attributable to air time should be reported on Line 5. Toll charges to mobile service customers should be included in Line 8.

Line 6 - Prepaid Toll Calling Service

Pre-paid calling card should include revenues from pre-paid calling cards provided either to customers or to retail establishments. Gross billed revenues should represent the amounts actually paid by customers for the cards without any reduction or adjustment for discounts provided to retail establishments. All pre-paid card revenues are classified as end-user revenues.

Line 7 - Alt. Access & Directory Toll Service

Operator and toll calls with alternative billing arrangements should include all calling card or credit card calls, person-to-person calls, and calls with alternative billing arrangements such as third number billing, collect calls, and country-direct type calls that either originate or terminate in a U.S. point. These lines should include all charges from toll or long distance directory assistance. Line 8 should include revenues from all calls placed from all coin, public and semi-public, accommodation and prison telephones.

Line 8 - Intrastate Switched Toll Service

Switched toll services should include amounts from Account 5100 -- Long distance message revenue – except for amounts reported on Lines 7. Line 8 should include ordinary message telephone service, WATS, toll-free, 900, “WATS-like”, and similar switched services.

Line 9 - Toll Private-Line Services

Long distance private-line service should include revenues from dedicated circuits, private switching arrangements, and/or predefined transmission paths, extending beyond the basic service area. This category should include revenues from the resale of special access services. Line 9 should include Account 5120 -- Long distance private network revenue.

Line 10 - Other Toll Service Revenue

All other long distance should include all other revenues from providing long distance communications services. These lines should include Account 5160 -- Other long distance revenue.

Line 11 – Subtotal NE Intrastate Retail Revenues

Sum of the amounts of Lines 1 through Line 10 automatically populates. This represents the total intrastate retail revenues that you have entered for this data period. This is the subtotal, prior to any adjustments, that the Nebraska USF will be assessed on.

Line 12 – Authorized Adjustments to Retail Revenue

Adjustments to the retail revenues typically include the charge-off or write-off of bad

debt revenue for previous data period(s) prior to the surcharge rate being applied. Radio-button for reason must be selected.

Line 13 – Total NE Intrastate Retail Revenue

This will be the new subtotal that the surcharge rate will be applied to after any authorized adjustments to retail revenue claimed on Line #12.

Line 14 - NUSF Surcharge Rate

This rate represents the correct surcharge rate for the data period that you previously chose, at the top of the form.

Line 15 – NUSF Assessment for Data Period

This represents the amount of Line 13 (total NE Intrastate Retail Revenue) multiplied by Line 14 (NUSF Surcharge Rate).

Line 16 – Authorized Adjustments to NUSF Assessment

Any authorized adjustments to the NUSF Assessment may include:

- * Assessment adjustment due to a previous year’s audit review true-up
- * Monies owed for late-fees or administrative fines as a result of a Complaint
- * Amount owed: True-up or clerical corrections of errors (Carrier or PSC staff) of previous data period(s)
- * Credit due: True-up or clerical corrections of errors (Carrier or PSC staff) of previous data period(s)

Radio-button for reason must be selected.

Line 17 – Total NUSF Assessment Due

This is the amount of the NUSF surcharge that you will pay. (Line 15 minus Line 16, if applicable).

Review the information you have entered. If acceptable, click on SUBMIT.

BE SURE TO PRINT A COPY OF THE WORKSHEET AFTER YOU CLICK “SUBMIT”. YOU WILL NOT BE ABLE TO GO BACK TO PRINT LATER.

The worksheet as completed will populate. Enter your name, phone and e-mail address. An electronic version of the worksheet will be sent to your e-mail address. If a secondary person within your Company also needs this information (i.e., Treasury), an additional e-mail address insert is available for your convenience.

NOTE: Should you have any questions regarding this worksheet or ACH payment, please contact Brandy Zierott at (402) 471-0246; e-mail: brandy.zierott@nebraska.gov.