M E M O R A N D U M

TO: ALL TELECOMMUNICATIONS CARRIERS OFFERING INTRASTATE SERVICES IN THE STATE OF NEBRASKA

FROM: CULLEN ROBBINS, DIRECTOR
NEBRASKA UNIVERSAL SERVICE FUND,
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RE: NEBRASKA UNIVERSAL SERVICE FUND REMITTANCE,
TELECOMMUNICATIONS RELAY SERVICES,
AND WIRELESS 911 INFORMATION FOR NEW CARRIERS

Nebraska has a state universal service fund, a telecommunications relay service fund, and a wireless 911 fund. This memorandum explains these funds and your responsibility to collect and remit surcharge revenue associated with these funds to the Nebraska Public Service Commission ("Commission").

NEBRASKA UNIVERSAL SERVICE FUND (NUSF)

The Nebraska Universal Service Fund ("NUSF") administers programs to ensure that all Nebraskans have access to quality telecommunications and information services at affordable and comparable rates. The NUSF is funded through a surcharge on every telephone bill, including residential and business customers.

Every telecommunications company in Nebraska is required to contribute to any universal service mechanism established by the Commission pursuant to state law.[1] As related to the NUSF remittance obligation, all end-user telecommunications carriers with Nebraska intrastate commerce must collect and remit the NUSF surcharge.[2]

For specific categories that are considered assessable by the NUSF, please refer to Section 002 in the enclosed NUSF Rules and Regulations. This surcharge should be explicitly shown on customer bills and should be displayed as "NE Universal Service". The surcharge should not, by definition, be confused as a tax; therefore, it should not be displayed with state and/or federal taxes.

In the Commission's May 21, 2021 Order in NUSF-119/PI-233, the Commission determined that beginning January 1, 2022, residential and business customers will be assessed on a connection-based contribution mechanism, this includes wireline, post-paid wireless, and voice over internet protocol ("VOIP"). Certain revenue types remain on a revenues-based

[1] Neb. Rev. Stat. § 86-324(2)(e).

[2] 291 Neb. Admin. Code § 10-002.

mechanism, including prepaid wireless services,[3] fixed local private line, radio paging, alternative access and directory, switched toll, toll private line, and other toll private services. A link to this Commission Order can be found here: https://www.nebraska.gov/psc/orders/telecom/2021-05-11%20NUSF-119%20PI-233%20Order.pdf

The level of the surcharge for NUSF takes effect each July 1. Following a public hearing, the Commission makes an annual determination regarding the surcharge for the upcoming fiscal year. For the July 1, 2024 thru June 30, 2025 fiscal year, the Commission retained the surcharge at $1.75 per connection and all other services at 6.95% of assessable revenues. A link to this Commission Order can be found here: https://www.nebraska.gov/psc/orders/telecom/2024-06-04%20NUSF-4%20PO%20NO%2030%20Order%20Setting%20Surcharge.pdf

If your company has end-user retail telecommunications services in Nebraska to report for prior data period(s), the remittance filing process and remittance methodology may be different. Please contact the NUSF department at psc.nusf@nebraska.gov or at (402) 471-3101 for additional instructions.

TELECOMMUNICATIONS RELAY SERVICE

The Telecommunications Relay Service ("TRS") surcharge began on January 1, 1991, and is assessed on a fiscal year basis.

The level of the surcharge for TRS takes effect each July 1. Following a public hearing, the Commission makes an annual determination regarding the surcharge for the upcoming fiscal year. For FY 2025/2026, the Commission adjusted the surcharge to $.04 per telephone number or functional equivalent, by Commission order C-5625, entered on April 15, 2025. A link to that order is here: https://www.nebraska.gov/psc/orders/telecom/2025-04-15%20C-5625%20Order%20Setting%20Surcharge.pdf

If you have questions about the TRS program, including assessment of the surcharge, please contact the Commission at psc.trs@nebraska.gov or at (402) 471-3102.

****NOTE** Quarterly or annual filing/payment election is only available to carriers with a monthly liability less than twenty-five dollars ($25.00).**

The following carriers should file the TRS: local service providers (LECs) and communications providers, such as wireless/cellular, satellite or VOIP. This does not include one-way services like paging services.

The following carriers should NOT file the TRS: Interexchange providers ("IXC") providing long distance services only, data transmission lines or Internet Service Providers (unless such

[3] Prepaid wireless surcharges are required to be collected by retailers at the point-of-sale and remitted to the Department of Revenue in accordance with the Prepaid Wireless Surcharge Act in Neb. Rev. Stat. § 86-901.

companies provide VOIP services). Prepaid wireless providers should be filing the TRS with the Department of Revenue.

ENHANCED WIRELESS 911 SURCHARGE ("911 SURCHARGE")

The Enhanced Wireless 911 Services Act, Neb. Rev. Stat. §§ 86-442 to 86-470, requires each wireless carrier to collect a monthly 911 surcharge on all active telephone numbers (and functional equivalents) with Nebraska billing addresses. The wireless 911 surcharge must appear as a separate line-item charge on the user's billing statement, labeled as "Enhanced Wireless 911 Surcharge" or a reasonable abbreviation of such phrase. (The Commission refers to this surcharge as the "911 Surcharge.")

Each year, the Commission holds a public hearing to determine the monthly rate for the 911 Surcharge. The surcharge rate is currently set at 50 cents ($0.50) in Douglas County and 70 cents ($0.70) in the other 92 counties of Nebraska, per month for each active wireless telephone number (or functional equivalent). This surcharge rate was set for the 2025 calendar year by Commission Order 911-002, dated October 29, 2024. That Order can be found here: https://www.nebraska.gov/psc/orders/state911/2024-10-29%20911-002%20Order%20Setting%20Surcharge.pdf.

911 Surcharges collected by wireless carriers must be remitted to the Public Service Commission no later than sixty days after the last day of the month of collection. 911 surcharges remitted to the Commission are credited to the 911 Service System Fund and used to support 911 service across the State of Nebraska.

The 911 surcharge described above does not apply to prepaid wireless service, which is governed instead by the Prepaid Wireless Surcharge Act, Neb. Rev. Stat. §§ 86-901 to 86-905. All applicable **pre-paid** wireless telecommunications service surcharges (NUSF, TRS and 911), are required to be collected by retailers at the point-of-sale.

Wireless carriers that offer both post-paid and pre-paid wireless services will continue to remit only the applicable **post-paid** wireless surcharges for NUSF, TRS and 911 to the Nebraska Public Service Commission.

Wireless carriers are required to file quarterly reports with the Commission, including postpaid and prepaid subscriber counts, and tower location information. The quarterly reporting form is available at: https://psc.nebraska.gov/state-911/forms-state-911-department.

Nebraska Telephone Assistance Program/Lifeline Program

The Nebraska Telephone Assistance Program ("NTAP") provides supplemental state support to the federal Lifeline Program and is intended to assist qualifying low-income individuals with keeping telephone services affordable by lowering monthly service rates. Individuals can qualify by participating in Medicaid, Supplemental Nutrition Assistance Program ("SNAP"), Children's Health Insurance Programs ("CHIP"), Supplemental Security Income ("SSI"), Veterans Pension Benefit/Survivors Pension Benefit, Federal Public Housing, or if household income is at or below 135 percent of the poverty level and be approved via National Verifier process.

Citizenship Attestation Requirement

The PSC requires anyone enrolled in the Lifeline program to have a completed citizenship attestation form on file to receive the NTAP state benefit. Citizenship attestation forms can be found on the PSC website at: https://psc.nebraska.gov/telecommunications/nebraska-telephone-assistance-programlifeline

Carriers can direct enrollees to this form, collect it from the enrollee and submit it to the PSC themselves, or have copies available for enrollees to complete. We would encourage carriers to request that new enrollees complete the attestation form and submit it to the PSC. Forms can be submitted via email to psc.ntap@nebraska.gov, or to the mailing address: NTAP, PO Box 94927, Lincoln NE 68509-4927. We will notify carriers of any enrollees for which a form has not been completed, and the carrier will have until the 15th of the following month to get the form submitted and still be reimbursed.

Existing enrollees in the program have already been checked for the necessary form, and if they subscribe to a service that includes voice, should be eligible for reimbursement for the state portion of the subsidy. New enrollees, however, are unlikely to have a completed form on file, unless they had previously participated in the program.

Claim Submission Process

Carriers are required to submit reimbursement requests by the **15th of each month** for the previous month using the NTAP Claims Template which should be submitted via e-mail to psc.ntap@nebraska.gov. Although the NTAP claims process is separate from the Universal Service Administrative Company ("USAC") claims process, the information provided in the NTAP claim should align with the claims information submitted to USAC, specifically for customers that received voice service.

The PSC will use the NLAD "Snapshot" report, which details existing subscribers for each carrier enrolled prior to the 1st of each month, as the baseline for what will be reimbursed. The PSC will review requests and reimburse carriers for the NTAP support provided to eligible voice or bundled customers that have the necessary attestations on file.

Setting Up Direct Deposit for Reimbursement

Carriers that do not already have a direct deposit set up must establish a direct deposit account before receiving reimbursement. The W9/ACH form can be accessed at: https://das.nebraska.gov/accounting/forms/ACH__W9_Fillable.pdf. Once the form is completed, please submit it to psc.ntap@nebraska.gov. The PSC staff will then coordinate the process to set up ACH payments for the carrier.

Remittance Obligation

In terms of the Remittance obligation, in accordance with 291 Neb. Admin. Code § 10-002.04(A) and Neb. Rev. Stat. § 86-329(3), customers receiving NTAP support are exempt from paying the NUSF surcharge. This exemption applies to all services provided over a single line that receives NTAP support. While the Commission does not collect surcharges on NTAP eligible post-paid or free-to-the-customer services, non-NTAP eligible services and prepaid wireless services that are not otherwise exempt remain subject to applicable surcharges, including the Prepaid Wireless Surcharge collected by the Nebraska Department of Revenue. Questions regarding this should be directed to psc.nusf@nebraska.gov.

Additional information

For more information about the Nebraska Telephone Assistance subsidy program, you can access the PSC website at: https://psc.nebraska.gov/telecommunications/nebraska-telephone-assistance-programlifeline

SUBMISSION OF WORKSHEETS/SURCHARGE PAYMENTS

****NOTE** Before making payments, please check with your financial institution/bank regarding their policy on ACH Debit Blocking. If they require a passcode or other security information, contact the Commission to obtain that code.**

Worksheets and payments should be submitted to the PSC via the NPSC remittance system. Carriers that need to get access to the remittance system should contact the NUSF Department at psc.nusf@nebraska.gov or at (402) 471 3101.

Before contacting the NUSF Department, please have the following information ready:

- A list of funds to which you will remit
- Expected revenues and line counts
- First data period with remittance obligation
- If you will be filing on your own, a list of users who will need access, including for each user their full name, email address, and phone number
- If you will file remittances through a third-party filer, please include a remittance system authorization form (attached)

The remittance website may be accessed at: https://nebraska-common.caseapp.tylerapp.com

ADDITIONAL INFORMATION IN THIS PACKET

1. Notice Regarding Third Party Filers

2. FAQs for the following:

   - Nebraska.gov Subscription Information
   - Filing Worksheets – General Questions
   - NUSF Worksheets
   - 911 Worksheets
   - TRS Worksheets
   - Payments

3. Commission Late-Filed Fining Policy

4. Remittance system authorization form

5. Rules and Regulations: The Rules and Regulations for NUSF, TRS, and 911 are enclosed. These can also be found on our website at: https://psc.nebraska.gov/administration/rules-regulations

NOTE: **It is the responsibility of each telecommunications carrier operating in Nebraska to update the Commission should any of its contact information change.** The information we are specifically seeking is the company address, contact name, and e-mail address. This information should be the carrier's ACTUAL information – *not that of a designated third party*.

A form to update contact information is available on our website at: https://psc.nebraska.gov/sites/psc.nebraska.gov/files/doc/Change%20of%20Address%20Contact%20Information.pdf.

Updates to a carrier's contact information **must** be provided by the carrier, not a third-party filer.

NOTICE REGARDING THIRD PARTY FILERS

Some telecommunications carriers elect to hire a third party to file required remittances on their behalf. A company that wishes to utilize a third-party filer to submit remittances must submit a remittance system authorization form. A third party listed on the filer authorization form will have full access to the remittance system and all remittance data of the carrier that was filed through the system. It is the sole responsibility of the carrier to timely notify the Commission of a change in a third-party filer authorization.

The Commission wishes to remind carriers that **it is the responsibility of the carrier to ensure filings are made accurately and on time.** Failure to submit required remittances may result in penalties leveled against the carrier, up to and including administrative fines and/or the revocation of the carrier's operating authority in Nebraska.

Carriers are responsible for ensuring their direct contact information is up to date with the Commission. Carriers who wish to have third party filers respond to communications from the Commission must forward those communications themselves. The Commission does not assume responsibility for providing communications to third party filers. Specifically, carriers must ensure that the Commission is provided with an up-to-date company address, company contact name, direct phone number, and email address.

Frequently Asked Questions (FAQs)

Remittance system user accounts:

How do I get a new login and password information?

Please send a request to psc.nusf@nebraska.gov. If you are a representative of a third-party filer, the request will need to come from the contact listed on the remittance system authorization form.

How do I reset my password?

You can reset your password by going to the login page, and selecting "reset password," then follow the steps to do so. You do not need to contact our office to reset your password.

Can I have multiple user accounts that have access to the system?

Yes, multiple accounts can be associated with a company.

I file for multiple companies. Can I have multiple accounts associated with the same email address?

Yes, multiple accounts can be associated with the same email address.

If I file for my company and a sister company or subsidiary, can I just have one sign-on?

A user account can be only associated with a single company. You can however have multiple users associated with the same email address.

I am newly operating in Nebraska, what steps do I need to take to file worksheets?

If you are filing for the first time in the system, you will need to contact our office to receive a packet with all required information to set up the primary account for your company. Please contact our office at 402-471-3101 or psc.nusf@nebraska.gov to receive instructions on getting set up to file remittance worksheets.

How do I set up my user account if I am a 3rd party filer for multiple companies?

You will need to ask the telecommunications company for which you are filing to submit a remittance system authorization form. The telecommunications company must email it to the Commission directly, at psc.nusf@nebraska.gov.

Filing Worksheets – General Questions:

What worksheets can be filed in this system?

Companies can file the required remittance worksheets for the Nebraska Universal Fund (NUSF), the Wireless 911 fund and the Telecommunications Relay System Fund (TRS).

PLEASE NOTE: THIS SITE IS NOT FOR FILING ANY LANDLINE 911 SURCHARGES REMITTED TO COUNTIES OR MUNICIPALITIES.

When are worksheets due?

Please refer to the table below for filing deadlines by fund and filing frequency.

FUND	Filing Frequency	Due Date – All Remittances
NUSF	Monthly	15th Day after end of Data Period
NUSF	Quarterly	15th Day after end of Data Period
911	Monthly	60 Days after end of Data Period
TRS	Monthly	30 Days after end of Data Period
TRS	Quarterly	30 Days after end of Data Period
TRS	Annually	July 30

What filing frequency option pertains to our company?

NUSF: Generally, all telecommunications companies shall remit the NUSF surcharge monthly, except with respect to prepaid wireless revenues. If a company in good faith estimates the NUSF annual remittance obligation to be less than $1,400 per year, the company may elect to remit the NUSF surcharge on a quarterly basis. However, companies must notify the Commission of their intent to change from a monthly to a quarterly remittance filer and vice versa as the Commission must initiate that change for the carrier in the remittance system. NUSF remittance worksheets are due no later than the 15th day following the end of the remittance period. If the 15th day falls on a weekend or holiday, the remittance worksheet is due the next business day.

911: Each wireless carrier, except with respect to prepaid wireless revenues, shall remit the 911 surcharge to the Commission monthly no later than 60 days from the last day of the month.

TRS: Generally, all telecommunications companies shall remit the TRS surcharge monthly, except with respect to prepaid wireless revenues. If a company has TRS remittance obligation of less than $25 per month, the company may elect to remit on either a quarterly or annual basis. However, companies must notify the Commission in writing if electing to remit quarterly or annually prior to the remittance period. TRS remittance worksheets are due 30 days after the end of the remittance period. If the 30th day falls on a weekend or holiday, the remittance worksheet is due the next business day.

How do I know if I have worksheets due that have not been filed?

After a filer signs into the system they will see a listing of worksheets that are due and worksheets that have previously been filed. The system will create appropriate worksheets as necessary. For example, if you are set up to file NUSF monthly, on July 1st there will be a NUSF worksheet line for the June data period labeled as incomplete. To complete the worksheet, click on the worksheet, complete all required information, and save the worksheet. You must then select navigate to the payment screen, select "Pending Worksheets," and complete the checkout process to finish submission. Your remittance worksheet is not final until payment has been made.

Why don't I see an option to file for a fund that I believe I am required to file for? For example, I file NUSF but also need to file for 911, but see no record to do so?

Please contact our office so we can review the company details to ensure the system is creating the correct worksheets for your company.

What do the different statuses mean? (Incomplete, Pending, Submitted)?

Incomplete - You have a remittance record due and no information has been completed.

Pending - You have started filling out (or completed) the remittance record but it has not gone through the payment process.

Submitted - The remittance record was completed and paid.

How early can I file my remittance worksheets?

The system will automatically place worksheets due in your tray on your main page. This will occur as soon as the data period ends. For example: A monthly filed NUSF worksheet for the data period of April 2019 would include information from April 1 – April 30, so on

May 1, 2019, a worksheet for the April 2019 data period will appear in your tray and be listed as 'incomplete'.

When are late fees assessed? Can I request a waiver of the late fee?

The system will automatically assess a late fee for a worksheet past the due date. Department policy grants companies the ability to request **ONE** waiver of a late fee. If you have not yet used your one-time waiver, you will have an option to check a box to apply the one-time waiver. If you have already used your one-time waiver request, you will not see a box to apply a waiver. If you have extenuating circumstances, you can contact our office to inquire about the ability to request from the Commission a waiver based on extreme circumstances. Please note that the review threshold for additional waivers is a high bar; however, the Commission has the ability to approve additional late fee waivers for situations that are extreme and completely outside of the control of the company.

Can I see previously submitted worksheets?

Yes, previously submitted worksheets are accessible in the system.

How can I filter my data?

To filter worksheets, navigate to the individual inbox with worksheets and click on the 'Column Filters' button. Enter filter parameters and click 'Apply'. To sort the records, you can press on the column header.

I misreported a previous month, what do I do to correct it?

You will need to file a revised record for the data period that was misreported by selecting the worksheet and pressing the blue revise button. You may then update the worksheet and save it. In your fund inbox you will now see the two records for that particular data period. Regardless of whether the revision results in a credit or an amount due, the revised worksheet must be taken through the checkout process to be considered submitted. If further revisions are required for a data period, you can only revise the most recently submitted record.

NOTE: Director approval is required when a revised NUSF worksheet produces a variance of more than 10% from the originally reported information.

I need to file a revision. Do I have to take it through checkout separately or can I combine it with regular worksheets?

You can check out a revised worksheet at any time and you can combine it with other worksheets. If you owe an additional amount on a revision, it will be added to the total due at checkout. However, if a revision results in a credit, this credit will be applied to the next payment. If you want to use a revision credit right away, then complete checkout of revisions resulting in a credit first, before paying for any other worksheets.

I filled out my data and the bottom of the worksheet does not show the subtotal or total amount or the top of the worksheet shows validation errors. How can I fix that?

All fields must be filled out to complete a worksheet. If you have nothing to report for a specific line, then you must enter a zero. The worksheet will not show an amount due if the fields are not complete or have any validation errors. If you see a validation error, please address the issue described in the error.

Can I pay my remittance due by check?

You cannot pay remittances by check. You are required to pay the amounts due through the checkout page in the system. Your remittance is not considered submitted until it is paid.

Can I pay my administrative fines with a check?

If administrative fines have been assessed as a result of a Commission proceeding, it will appear during checkout. You can choose to pay the administrative fines with your ACH or click a box to note that you will be paying it by check.

I need to file a worksheet for a data period prior to April 2019, how do I do so?

You can file worksheets or worksheet revisions for data periods prior to April 2019 by obtaining the pdf/excel electronic copy from the Commission via email at: psc.nusf@nebraska.gov. Data periods after April 2019 must be filed in the new remittance system.

Where do I include prepaid revenues?

Prepaid wireless revenues should not be included on worksheets filed in this system. Per Nebraska Revised Statute § 86-903, prepaid revenues for NUSF, 911, and TRS are to be collected at the point of sale and filed with the Department of Revenue. Please see here for more information:

http://revenue.nebraska.gov/wireless/wireless.html

How do I print a copy of my remittance worksheet?

You can print a summary of the remittance worksheet month subtotals and the individual month worksheets.

Will a copy of the remittance worksheet be e-mailed to me after I file?

Yes, an e-mail will be sent to the e-mail address on file once the worksheet has been completed and payment has been made.

Who do I contact if I have other questions?

You can reach our office at 402-471-3101. You can also email us at the following addresses:
Communications/NUSF Department: psc.nusf@nebraska.gov
TRS Department: PSC.TRS@nebraska.gov
State 911 Department: psc.state911@nebraska.gov

NUSF Worksheets:

Who can I contact if I have questions regarding how to appropriately assess the type of revenues for my company?

Please e-mail: psc.nusf@nebraska.gov with details of your question, and include a phone number where you can be contacted.

What are authorized adjustments to lines or revenues for NUSF?

Companies are able to take an adjustment on their worksheets for bad debt or lines that were uncollectible, as applicable. This should not be used to correct revenues or line counts reported for any prior period.

How do I deduct for bad debt lines on any of the worksheets?

Use the uncollectible/adjustments line for bad debt reporting. The worksheet will use the information to calculate the total assessment due.

If I have an amount due or credit owed as a result of my annual remittance audit, how do I pay that in the system?

The Commission will place any credits or amounts due in the system as a result of NUSF remittance audit agreed-upon procedure report findings. However, the Commission reserves the right to require companies to file revised worksheets based on the exceptions reported in 3rd party agreed upon procedure reports.

How do I include residential lines that were only in service for a partial month?

The system will allow you to enter fractional line counts. For example, if you have a residential customer that only had service for half of the billing period you may add that into your line count as .5 line count.

911 Worksheets:

What is the difference between lines served versus lines collected?

Companies must report total lines served when completing the worksheet, then enter any adjustment for lines that were uncollectible. The worksheet will then calculate the number of lines collected. If a company is taking an adjustment to their line counts, it must be explicitly stated on that line. Companies should not enter their lines collected number in both the lines served and lines collected fields.

What are authorized adjustments to lines or revenues for 911?

Companies are able to take an adjustment on their worksheets for bad debt revenues or lines that were uncollectible, as applicable. This should not be used to correct revenues or line counts reported for any prior period.

If I have an amount due or credit owed as a result of my annual remittance audit, how do I pay that in the system?

The Commission will place any credits or amounts due in the system as a result of 911 remittance audit agreed upon procedures report findings. However, the Commission reserves the right to require companies to file revised worksheets based on the exceptions reported in 3rd party agreed upon procedure reports.

How do I deduct for bad debt lines on any of the worksheets?

Use the uncollectible/adjustments line for bad debt reporting. The worksheet will use the information to calculate the total assessment due.

How do I include lines that were only in service for a partial month?

The system will allow you to enter fractional line counts. For example, if you have a customer that only had service for half of the billing period you may add that into your line count as .5 line count.

TRS Worksheets

What are "Authorized Adjustments to Line Counts for TRS"?

The following types of adjustments should be entered on this line;

- Adjustments mandated by statute. Neb. Rev. Stat. § 86-313 states that all telecommunications companies are required to collect the surcharge per month on each telephone number or functional equivalent in Nebraska: "*Except for wireless service, the surcharge shall be only collected on the first one hundred telephone numbers or functional equivalents per subscriber.*" This minus (-) adjustment would be used to account for the lines that are over the l00-per-subscriber that was included in the initial counts;

- Adjustments for bad debts. This minus (-) adjustment would be used for uncollectibles;

- Other adjustments for partial month billing, one-month minimum billing, removals from service;

Do not use the adjustment line to account for prior period adjustments.

Payments:

Can I pay for separate fund worksheets separately (for example, can I pay my TRS remittance separately from my NUSF remittance)?

Users can file and pay all required worksheets at once, or select them separately during the checkout process to allow use of different payment methods if needed.

What are the options for paying the surcharge amounts due?

Once you select what worksheets you would like to pay and go to the checkout page, you will have to enter a routing number and account number to make the payment, which will process as an ACH. You also have the option of paying with a Gov2Go payment account if you have an account set up.

How do I setup a Gov2Go Pay account?

Go to https://gov2gopay.egov.com/ to set up a Gov2Go Pay account.

Am I required to have a Gov2Go Pay account?

You are not required to have a Gov2Go Pay account to make remittance payments. A Gov2Go Pay account will allow you to save your payment information so you do not have to enter it each month to pay your remittance records. The Gov2Go Pay sign in is connected to a user, not a specific company, so you would also have the ability to store multiple forms of payment for use if you file for multiple companies.

My company requires a Block ID or Originator ID to make these ACH payments, where can I obtain this information?

Please contact our office at 402-471-3101.

My treasury department is handling payments, how can they pay the surcharge?

You should create a user account in CDB for the individual in your treasury department that will handle the payment. They will be able to use that sub-user account to login into the website and proceed to payment.

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NEBRASKA PUBLIC SERVICE COMMISSION

LATE REMITTANCE POLICY

The Nebraska Public Service Commission ("Commission") hereby sets forth the following policies and procedures for its Departments to address late and unpaid remittances owed to its Nebraska Universal Service Fund ("NUSF"), Telecommunications Relay System ("TRS") fund, and 911 Service System fund.

The Commission reserves the right to exercise discretion in applying these policies and procedures, to grant waivers where appropriate, and to levy additional fines and fees if necessary.

1. <u>Due Dates:</u>
    a. All remittances must be submitted through the Commission's online remittance system ("Remittance System").
    b. **NUSF:** NUSF remittances are due on the 15th day of each month following the remittance period in which the surcharges were collected. If the 15th day falls on a weekend or holiday, the remittance will be due on the next business day after the 15th.
    c. **TRS:** TRS surcharge remittances are due thirty (30) calendar days after the end of the reported data period. If the 30th day falls on a weekend or holiday, the remittance will be due on the next business day after the 30th day.
    d. **911:** 911 remittances are due sixty (60) calendar days after the end of the reported data period. If the 60th day falls on a weekend or holiday, the remittance will be due on the next business day after the 60th day.

2. <u>Monthly, Quarterly, and Annual Filing:</u> Carriers are generally required to submit their remittances to each fund on a monthly basis, with the following exceptions:
    a. **NUSF:** Carriers who qualify to remit on a quarterly basis to the NUSF under Commission regulations must notify the Telecom/NUSF Department in writing, at least ten (10) business days prior to the beginning of the next remittance period, of their election to remit on a quarterly basis.
    b. **TRS:** Carriers whose monthly TRS remittances total less than $25.00 may submit their TRS remittances on either a quarterly or annual basis.
        i. The period for annual remittances shall begin on July 1 of each year and end on June 30.
        ii. A carrier must notify the Telecom/NUSF Department in writing, at least ten (10) business days prior to the beginning of the next remittance period, of its election to remit quarterly or annually for the following remittance period.
    c. **911:** 911 remittances must be submitted on a monthly basis.

3. Waiver: Carriers are eligible for a waiver of late fees relating to one late filing. This waiver is available one time only, for one remittance period, for the duration of the carrier's authority in Nebraska for each of the three remittance systems.
    a. Carriers wishing to use their one-time waiver may elect to do so through the Commission's online Remittance System.
    b. A carrier making its initial filing to any of the three funds may be granted, at the Commission's discretion, a one-time waiver of late fees and fines for more than one remittance period. If granted, this waiver will be the only waiver for that fund for which the carrier is eligible for the duration of its authority in Nebraska.
    c. The Commission reserves the right to deny the waiver if it has reason to believe the carrier willfully violated filing requirements.

4. Late Filed Remittances: If a carrier files a remittance late and is not eligible for a one-time waiver, the following penalties will apply:
    a. A late handling fee of $100 will be automatically assessed for each late remittance.
    b. Late handling fees will support the fund for which the late remittance was filed.

5. Complaint Procedure:
    a. In the following circumstances, the relevant department of the Commission will open a complaint against the carrier, seeking an administrative fine of at least $50 per violation and/or revocation of the carrier's operating authority:
        i. If a carrier files on a monthly basis and files any single type of remittance late three or more times in a twelve-month period;
        ii. If a carrier files on a quarterly basis and files a remittance late two or more times within a twelve-month period; or
        iii. If a carrier files on an annual basis and files late for two consecutive remittance periods.
    b. If the Commission has opened two or more complaints against a carrier within eighteen (18) months due to late remittance filings, regardless of the department bringing the complaint, that carrier will be considered a repeat offender.
        i. Repeat offenders will be required to pay an additional administrative fine of at least one thousand dollars ($1,000) for each subsequent late filing.
        ii. The Commission reserves the right to increase the amount of the fine for willful or egregious offenses.
    c. Complaints will be handled pursuant to the Commission's Rules of Procedure, 291 Neb. Admin. Code, Chapter 1. If a complaint has not been resolved within ninety (90) days of being opened, the Commission will schedule it for hearing.
    d. Administrative fines will be assessed in accordance with Commission statutes, including Neb. Rev. Stat. § 75-156. All administrative fines collected pursuant to this policy will support the common school fund.

6. Commission Approval:
    a. The opening of any formal complaints will be brought before the Commission for approval.
    b. The departments of the Commission shall have the ability to seek settlement of complaints with respondent carriers prior to hearing, provided that the assessed fines and fees agreed upon are not less than the minimum amounts set forth in the policies above.
    c. A complaint, once filed, may only be dismissed by the Commission.