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?

<u>NUSF:</u> 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.
- USF 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.

<u>911:</u> 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.

<u>TRS:</u> 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 sign 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 the 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 extremely 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 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.

- <u>You are required to pay the amounts due through the checkout page in the system.</u>

- 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.
- Email: 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 monthly 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 NUSF office at 402-471-0246; Communications Office: 402.471-

Remittance Questions for TRS & NUSF Send Email to: psc.nusf@nebraska.gov

State 911 Department: psc.state911@nebraska.gov