

Nebraska Universal Service Fund Department – Audit Extension Request Policy

As part of the Nebraska Universal Service Fund Department (“Department”) audit program, carriers have the ability to request an extension of time to file their required reports. The Department acknowledges there are legitimate instances where carriers would need additional time to engage a third party to perform the agreed upon procedures. The Department puts forth this policy to clarify the parameters related to filing an extension request for NUSF Remittance Audit Reports. The policy below applies to each audit cycle.

Length of Time Requested

Reports are due December 31 of the year in which a carrier receives a Notice of Audit. Carriers can request an extension of time **no later than August 1st** of the following year of which their report is due. Requests seeking an extension of time past this date will not be recommended for approval. This is the final date to which an extension can be requested regardless of the number of extension requests. Carriers shall take careful consideration assessing their situation and the availability of their CPA/auditing firm and file their extension request to allow ample time to complete and file the required procedures by the extended date.

Number of Extension Requests allowed

Carriers will be **limited to two extension requests** within the same audit period for the same report. Any extension requests beyond this will not be recommended for approval.

Required Information for Extension Request

Extension requests must be submitted on company letterhead and signed by an individual within the company. The request cannot be submitted by a third party filer of remittance worksheets or the CPA/auditing firm engaged. Extension requests must include a detailed reason and a specific date that the carrier is requesting for the extension (i.e. March 1st not 60 days).

Approval Process

This policy provides the required guidelines put forth by the department. Notwithstanding this policy or the Department’s guidance to a carrier or firm, the approval of an extension request lies solely within the Commission’s discretion. No carrier or firm should assume an extension will be granted by the Commission. A letter will be mailed to the carrier informing it if the extension request was approved or denied.

Fines and Penalties

Carriers should not rely on an extension being granted and must be aware missing either the December 31st filing due date or any previously granted extended due date(s) could make them subject to the department’s fining policy for late filed audit reports.

Supplemental Information

The Department will provide the Commission with any information provided by the carrier relating to extenuating circumstances with regard to the request for an audit extension.