

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 100-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.