

**§ 36.501**

(b) Equal access expenses are apportioned between the jurisdictions by first segregating them from all other expenses in the primary accounts and then allocating them on the same basis as equal access investment.

**Subpart E—Reserves and Deferrals**

**§ 36.501 General.**

For separations purposes, reserves and deferrals include the following accounts:

Other Jurisdictional Assets—Net.	Account 1500.
Accumulated Depreciation.	Account 3100.
Accumulated Depreciation—Property Held for Future Telecommunications Use.	Account 3200.
Accumulated Amortization—Capital Leases.	Account 3400.
Net Current Deferred Operating Income Taxes.	Account 4100.
Net Noncurrent Deferred Operating Income Taxes.	Account 4340.
Other Jurisdictional Liabilities and Deferred Credits—Net.	Account 4370.

[69 FR 12553, Mar. 17, 2004, as amended at 83 FR 63587, Dec. 11, 2018]

**§ 36.502 Other jurisdictional assets—Net—Account 1500.**

(a) Amounts in this account are separated based upon analysis of the specific items involved.

**§ 36.503 Accumulated depreciation—Account 3100.**

(a) Amounts recorded in this account shall be separated on the basis of the separation of the associated primary Plant Accounts or related categories, excluding amortizable assets.

**§ 36.504 Accumulated depreciation—Property held for future telecommunications use—Account 3200.**

(a) Amounts in this account are apportioned among the operations on the basis of the separation of the costs of the related items carried in Account 2002—Property Held for Future Telecommunications Use.

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**§ 36.505 Accumulated amortization—Tangible—Account 3400.**

Amounts in these accounts are apportioned among the operations on the basis of the separation of the related accounts.

[52 FR 17229, May 6, 1987, as amended at 83 FR 63587, Dec. 11, 2018]

**§ 36.506 Net current deferred operating income taxes—Account 4100, Net noncurrent deferred operating income taxes—Account 4340.**

(a) Amounts in these accounts are maintained by plant account and are apportioned among the operations on the basis of the separations of the related plant accounts.

**§ 36.507 Other jurisdictional liabilities and deferred credits—Net—Account 4370.**

(a) Amounts in this account are separated based upon an analysis of the specific items involved.

**Subparts F–G [Reserved]**

**APPENDIX TO PART 36—GLOSSARY**

The descriptions of terms in this glossary are broad and have been prepared to assist in understanding the use of such terms in the separation procedures. Terms which are defined in the text of this part are not included in this glossary.

*Access Line*

A communications facility extending from a customer's premises to a serving central office comprising a subscriber line and, if necessary, a trunk facility, e.g., a WATS access line.

*Book Cost*

The cost of property as recorded on the books of a company.

*Cable Fill Factor*

The ratio of cable conductor or cable pair kilometers in use to total cable conductor or cable pair kilometers available in the plant, e.g., the ratio of revenue producing cable pair kilometers in use to total cable pair kilometers in plant.

*Category*

A grouping of items of property or expense to facilitate the apportionment of their costs among the operations and to which, ordinarily, a common measure of use is applicable.