



DO NOT SEND

## Prepaid Wireless Surcharge Return (See form on page 3)

### General Instructions

#### Who must file a return:

All retailers and sellers who sell prepaid wireless telecommunication services must collect a prepaid wireless E911 surcharge of 1.4% and a telecommunications relay service (TRS) surcharge of 0.1% of the purchase price of the telecommunication services. Lifeline-only providers who offer free prepaid lifeline services must impute and pay the E911 surcharge of 1.4% based on the value of the federally supported lifeline services. The surcharge must be collected at the time a consumer purchases prepaid wireless service at a retail location in Colorado, from a seller who delivers the service to Colorado or on any purchase made by a consumer who has a Colorado address or mobile phone number associated with a Colorado location.

#### When you must file:

Returns are due on the same day as the Colorado Sales/Use Tax Return. A return must be filed even if no surcharge is due. If no surcharge is due, enter zero on the total remitted line. This return must be filed on or before the 20th of the month. Mailed returns must be postmarked the 20th of the month or prior thereto. EFT payments must be made before 4pm Mountain Standard Time on the due date.

#### Records:

A copy of this return and records of both purchases and sales including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of the sales tax reports. Records must be open for inspection by authorized representatives of the Colorado Department of Revenue.

### Specific Instructions for completing the return

- Line 1:** In both columns, enter dollar amount of prepaid wireless telecommunication sales for the period reported. Include wholesale, retail, on-line and recharge sales and the imputed value of the federally supported lifeline services.
- Line 2:** In both columns enter the sales of prepaid wireless telecommunication service to other licensed dealers for resale.
- Line 3:** Enter the imputed value of federally supported lifeline services included on line 1.
- Line 4:** Add line 2 and line 3. Enter total prepaid wireless telecommunication service not subject to the surcharge.
- Line 5:** Subtract line 4 from line 1. Enter net prepaid wireless telecommunication service subject to the surcharge.
- Line 6:** E911 surcharge rate and the telecommunication relay service (TRS) surcharge rate.
- Line 7:** Multiply line 5 by rate on line 6. Enter total E911 and TRS surcharge collected.
- Line 8:** Service fee - If return is filed and paid on or before the due date, multiply line 7 by 3.3% (0.033). Enter amount.
- Line 9:** Net E911 and TRS surcharge due - Subtract line 8 from line 7. Enter amount.
- Line 10:** Total surcharge due - Add both columns of line 9. Enter amount.
- Line 11:** Penalty - If return and/or payment is filed after the due date, multiply line 10 by 10% (.10) Enter amount.



**DO NOT SEND**

DR 0526 (08/25/16)  
**COLORADO DEPARTMENT OF REVENUE**  
Denver, CO 80261-0009  
[www.TaxColorado.com](http://www.TaxColorado.com)

**Line 12:** Interest - If return and/or payment is remitted after the due date, multiply line 10 by interest rate listed 0.25% (.0025). Enter amount.

**Line 13:** Total Remitted - Add lines 10, 11 and 12. Enter the total amount to remit with return. Check box if payment is by EFT. Make check or money order payable to the Colorado Department of Revenue. Be sure to write your account number on your check.

**Mail return and payment to:**

**Colorado Department of Revenue**  
Denver, CO 80261-0009

## Prepaid Wireless Surcharge Return



**Mail to:** Colorado Department of Revenue, Denver, CO 80261-0009  
**Make checks or money orders payable to:** Colorado Department of Revenue.  
 Write your account number on your check and make a copy of the return for your records.

Account Number		FEIN	SSN	Period (MM/YY-MM/YY)
				-
Business Name or Taxpayer Last Name			First Name	Due Date (MM/DD/YY)
Address	City	State	Zip	
Check if amended return <input type="checkbox"/>				0526-105
		● E911 Surcharge		● TRS Surcharge
1. Sales of prepaid wireless telecommunications sold, including federal subsidies. ● 1	\$	00	\$	00
2. Sales of prepaid wireless telecommunication service to other licensed dealers for resale ● 2	\$	00	\$	00
3. Imputed value of federally supported lifeline services reported on line 1 ● 3			\$	00
4. Total prepaid wireless telecommunication service not subject to the surcharge (add lines 2 and 3) 4	\$	00	\$	00
5. Net prepaid wireless telecommunication service subject to the surcharge (subtract line 4 from line 1) 5	\$	00	\$	00
6. E911 surcharge and TRS surcharge rates 6		0.014		0.001
7. Total E911 and TRS surcharge collected (multiply line 5 by rate on line 6) 7	\$	00	\$	00
8. Service fee (multiply line 7 by 3.3% (.033)) 8	\$	00	\$	00
9. Net E911 and TRS surcharge due (subtract line 8 from line 7) 9	\$	00	\$	00
10. Total surcharge due (add both columns of lines 9) ●10	\$			00
11. Penalty (multiply line 10 by 10% (0.1)) 11	\$			00
12. Interest (multiply line 10 by Interest Rate 0.0025) 12	\$			00
13. Total Remitted (add lines 10, 11, and 12) Paid by EFT <input type="checkbox"/> 13	\$			.00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Signed under penalty of perjury in the second degree.

Signature	Date (MM/DD/YY)	Phone Number
		( )