

Prepaid Wireless E911 Surcharge Return (See form on page 2)

General Instructions

Who must file a return:

All retailers and sellers who sell prepaid wireless telecommunication services must collect a fee of 1.4% of the purchase price. The fee must be collected at the time a consumer purchases prepaid wireless service either at a retail location in Colorado, from a seller who delivers the service to Colorado or any purchase made to 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 fee is due. If no fee 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 Executive Director, Colorado Department of Revenue.

Specific Instructions for completing the return

- Line 1:** Enter the dollar amount of prepaid wireless telecommunication sales for the period reported. Include wholesale, retail, online and recharge sales.
- Line 2:** Enter the wholesale sales of prepaid wireless to other licensed dealers for resale. Keep records of these sales.
- Line 3:** Subtract Line 2 from Line 1. This is the total sales.
- Line 4:** E911 Rate.
- Line 5:** E911 Surcharge Amount Collected. Multiply Line 3 times Line 4. Enter amount.
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- Line 6:** **Service fee**— Multiply Line 5 times 3.3% (.033). Enter amount.
- Line 7:** **Net due**— Subtract Line 6 from Line 5. Enter amount.
- Line 8:** **Penalty**— If return and/or payment remitted after due date. Line 7 times .10.
- Line 9:** **Interest**— If return and/or payment remitted after due date. Line 7 times interest rate listed.
- Line 10:** **Total Remitted**— Add Lines 7, 8 and 9. 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 E911 Surcharge Return

Mail to: Colorado Department of Revenue, Denver, CO 80261-0009

Make checks or money orders payable to: Colorado Department of Revenue. Be sure to write your account number, SSN or FEIN on your check.

Photocopy for your records.

Account Number	FEIN	SSN	Period (MM/YY - MM/YY) —
Check if amended return • <input type="checkbox"/>			0526-104
Business Name or Taxpayer Last Name		First Name	Due Date (MM/DD/YY)
Address	City	State	Zip
1. Sales of prepaid wireless telecommunication service sold			● 1 00
2. Sales of prepaid wireless telecommunication service to other licensed dealers for resale			● 2 00
3. Total sales of prepaid wireless telecommunication service (subtract line 2 from 1)			3 00
4. E911 Rate			4 .014
5. Total E911 wireless surcharge collected (multiply line 3 by rate on line 4)			5 00
6. Service fee (multiply line 5 times .033, only if paid on or before due date)			6 00
7. Net due (Subtract line 6 from line 5)			● 7 00
8. Penalty (Line 7 times .10)			8 00
9. Interest (Line 7 times	Interest Rate		9 00
10. Total Remitted (Total of lines 7, 8 & 9)			\$.00
<input type="checkbox"/> Paid by EFT			
<small>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.</small>			
Signed under penalty of perjury in the second degree.			
Signature		Date (MM/DD/YY)	Phone Number ()