



DO NOT SEND

DR 0526 (05/27/26)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
Tax.Colorado.gov

Prepaid Wireless Return

General Instructions

What's New:

Effective January 1, 2026, the prepaid wireless Telecommunications Relay Service (TRS) charge that was a percentage of the purchase price is replaced with the prepaid Telephone Disability Access (TDA) charge that is a flat amount per transaction. To file for prior periods with the TRS charge, use a prior version of this form.

Who must file a return:

All retailers and sellers who sell prepaid wireless telecommunications service must collect the prepaid wireless 911, 988, and Telephone Disability Access (TDA) charges. All three charges are based on the number of transactions. Providers who offer free prepaid lifeline services must pay the 911 and 988 charges on the number of transactions. An exemption is allowed on the TDA charge for federally supported lifeline services. The charges must be collected at the time a consumer purchases prepaid wireless service at a retail location in Colorado or on any purchase made by a consumer who has a Colorado address or whose mobile phone number is associated with a Colorado location.

When returns must be filed:

Returns are due on the same day as the Colorado Sales/Use Tax Return. A return must be filed even if no balance is due. If no charge is due, enter zero on the total remitted line. This return must be filed or postmarked on or before the 20th of the month. If the due date falls on a holiday or weekend, the return and payment are considered due on the next business day.

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 sales tax reports. Records must be available for inspection by authorized representatives of the Colorado Department of Revenue.

Return Instructions

- Line 1:** Enter the number of prepaid wireless transactions in the 911, 988, and TDA charge columns, including transactions of federally supported lifeline services.
- Line 2:** Enter the number of resale transactions in the 911, 988, and TDA charge columns.
- Line 3:** Enter the number of federally supported lifeline service transactions included on line 1.
- Line 4:** Add lines 2 and 3. Enter total prepaid wireless transactions not subject to the charge.
- Line 5:** Subtract line 4 from line 1. Enter net prepaid wireless transactions subject to the charge.
- Line 6:** Enter the 911, 988, and TDA charge rates for the filing period. To file for prior periods with the TRS charge, use a prior version of this form.

Charge	January 1 - December 31, 2026
911	\$2.23
988	\$0.30
TDA	\$0.08



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- Line 7:** Multiply line 5 by rate on line 6. Enter 911, 988, and TDA charge due.
- Line 8:** Enter any additional 911, 988, and TDA charge collected from your customers not included on line 7.
- Line 9:** Total charge collected. Add lines 7 and 8.
- Line 10:** Service fee - If return is filed and paid on or before the due date, multiply line 9 by 3.3% (0.033). Enter amount.
- Line 11:** Net 911, 988, and TDA charge due - Subtract line 10 from line 9. Enter amount.
- Line 12:** Total charge due - Add all columns of line 11. Enter amount.
- Line 13:** Penalty - If return and/or payment are filed after the due date, multiply line 12 by 10% (.10), plus 1/2% (.005) for each additional month, not to exceed 18%. Enter amount.
- Line 14:** Interest - If return and/or payment is remitted after the due date, multiply line 12 by interest rate listed in Tax Topics: Penalties and Interest. Enter amount.
- Line 15:** Total Remitted - Add lines 12, 13, and 14. Enter the total amount to remit with return. Check box if payment is made electronically. Make check or money order payable to the Colorado Department of Revenue. Write the account number on your check.

Mail return and payment to:

Colorado Department of Revenue
Denver, CO 80261-0009



250526 19999

Prepaid Wireless Return

Make checks or money orders payable to:
Colorado Department of Revenue

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

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 ● ☐						0526-109	
				● 911 Charge		● 988 Charge	
1. Number of prepaid wireless transactions. ● 1							
2. Amount of line 1 sold to other licensed dealers for resale ● 2							
3. Number of federally supported lifeline service transactions reported on line 1 ● 3							
4. Total prepaid wireless transactions not subject to the charge (add lines 2 and 3) 4							
5. Net prepaid wireless transactions subject to the charge (subtract line 4 from line 1) 5							
6. 911, 988, and TDA charge rates 6							
7. 911, 988, and TDA charge due (multiply line 5 by rate on line 6) 7				\$	00	\$	00
8. Excess 911, 988, and TDA charge collected ● 8				\$	00	\$	00
9. Total 911, 988, and TDA charge collected (add lines 7 and 8) 9				\$	00	\$	00
10. Service fee (multiply line 9 by 3.3% (.033)) 10				\$	00	\$	00
11. Net 911, 988, and TDA charge due (subtract line 10 from line 9) 11				\$	00	\$	00
12. Total charges due (add all columns of line 11) ● 12				\$			00
13. Penalty (multiply line 12 by 10% (0.1), plus 1/2% (.005) for each additional month, not to exceed 18%.) 13				\$			00
14. Interest (multiply line 12 by interest rate found in Tax Topics: Penalties and Interest). 14				\$			00
15. Total Remitted (add lines 12, 13, and 14) Paid Electronically ☐							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

