



DO NOT SEND

## Prepaid Wireless 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 prepaid wireless 911 charge and a telecommunications relay service (TRS) charge. The 911 charge is based on the number of transactions, and the TRS charge is based on the purchase price of the telecommunication services. Lifeline-only providers who offer free prepaid lifeline services must impute and pay the 911 charge based on the value of the federally supported lifeline services. The charge 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 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 on or before the 20th of the month. Mailed returns must be postmarked on or before the 20th of the month. EFT payments must be made before 4pm Mountain 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 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 telecommunication transaction in the 911 charge column and the dollar amount of sales in the TRS charge column for the period reported. Include wholesale, retail, on-line and recharge sales and the imputed value of the federally supported lifeline services.

**Line 2:** Enter number of transactions in the 911 column and the dollar amount of sales in the TRS column.

- Line 3:** Enter the imputed value of federally supported lifeline services included on line 1.
- Line 4:** Add lines 2 and 3. Enter total prepaid wireless telecommunication service not subject to the charge.
- Line 5:** Subtract line 4 from line 1. Enter net prepaid wireless telecommunication service subject to the charge.
- Line 6:** 911 charge rate and the telecommunication relay service (TRS) charge rate.
- Line 7:** Multiply line 5 by rate on line 6. Enter 911 and TRS charge collected.
- Line 8:** Enter additional 911 and TRS charge collected not included in 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 and TRS charge due - Subtract line 10 from line 9. Enter amount.
- Line 12:** Total charge due - Add both 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 FYI General 11. 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 by EFT. 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



200526 19999

Prepaid Wireless 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, 0526-106

Table with 15 rows and 4 columns: Description, 911 Charge Number of Transactions, TRS Charge, Amount. Includes items like Prepaid wireless telecommunications sold, 911 charge and TRS charge rates, and Total Remitted.

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