



DO NOT SEND

Prepaid Wireless Return

(See form on page 2)

General Instruction

Who must file a return:

All retailers and sellers who sell prepaid wireless telecommunication services must collect a prepaid wireless 911 charge, a telecommunications relay service (TRS) charge, and a prepaid wireless 988 charge. The 911 and 988 charges are based on the number of transactions, and the TRS charge is based on the dollar amount of the telecommunication services sold. Lifeline-only providers who offer free prepaid lifeline services must pay the 911 and 988 charge on the number of transactions sold. An exemption is allowed on the TRS charge for the imputed value of 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. 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 transactions in the 911 charge and 988 charge columns, including transactions of federally supported lifeline services. Enter the dollar amount sold in the TRS charge column. Include wholesale, retail, on-line and recharge sales, and the imputed value of federally supported lifeline services. The imputed value of federally supported lifeline services is the total value of the services as reimbursed by the Federal Communications Commission (FCC).
- Line 2:** Enter the number of resale transactions in the 911 and 988 charge columns and the dollar amount sold 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:** Enter the 911 and 988 rates for the filing period. The TRS charge is already listed on this line.

- Line 7:** Multiply line 5 by rate on line 6. Enter 911, 988, and TRS charge due.
- Line 8:** Enter any additional 911, 988, and TRS 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 TRS 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 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.

Charge	2021	2022	2023
911	\$1.38	\$1.63	\$1.71
988	N/A	\$0.18	\$0.27

Mail return and payment to:

Colorado Department of Revenue
Denver, CO 80261-0009



230526 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.

Form with fields for Account Number, FEIN, SSN, Period, Business Name, First Name, Due Date, Address, City, State, ZIP, and a section for 'Check if amended return' with a checkbox and the number 0526-107.

Table with 5 columns: Description, 911 Charge, 988 Charge, TRS Charge, and Total. Rows include: 1. Number of prepaid wireless transactions... 2. Amount of line 1 sold to other licensed dealers... 3. Imputed value of federally supported lifeline services... 4. Total prepaid wireless telecommunication service not subject to the charge... 5. Net prepaid wireless telecommunication service subject to the charge... 6. 911 charge, 988 charge, and TRS charge rates... 7. 911, 988, and TRS charge due... 8. Excess 911, 988, and TRS charge collected... 9. Total 911, 988, and TRS charge collected... 10. Service fee... 11. Net 911, 988, and TRS charge due... 12. Total charge due... 13. Penalty... 14. Interest... 15. 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.

Form with fields for Signature, Date (MM/DD/YY), and Phone Number.