



DO NOT SEND

Prepaid Wireless Return (See form on page 3) 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.

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.

Charge	2022	2023	2024	2025
911	\$1.63	\$1.71	\$1.88	\$2.09
988	\$0.18	\$0.27	\$0.14	\$0.07



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DR 0526 (10/17/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0009
Tax.Colorado.gov

- 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 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



240526 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 checkbox for amended return.

Table with 5 columns: Description, 911 Charge, 988 Charge, TRS Charge, and Total. Rows 1-15 detailing charges and remittance.

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), and Phone Number fields.

