

New for 4th Quarter 2015

Oregon Emergency Communications (E911) Tax Worksheet

You will need to file your E911 tax return online to report your prepaid wireless sales and subscription service income. This worksheet will help you prepare the information you'll need for your online return.

Change in Filing

First time filers

Indicate if this is a: <input type="checkbox"/> New business, or <input type="checkbox"/> Successor to previously existing business.		Additional information (required) : <input type="checkbox"/> Attach a list of owners, partners, or corporate officers.	
Name of previous business		Non-retail filers: I elect to report and pay tax based on the method checked below: <input type="checkbox"/> Method 1—Amount of tax collected. <input type="checkbox"/> Method 2—Net amount billed during quarter (gross amount billed less adjustments).	
FEIN	BIN		

Final filing

If final filing, indicate: <input type="checkbox"/> No longer doing business in Oregon. <input type="checkbox"/> Merged or reorganized business.	
Name of merged or reorganized business:	FEIN

Calculating the tax on retail sales

Calculate the total tax due that applies to each retail transaction for prepaid wireless telecommunications service.

1. Number of transactions.....	1.	
2. Exemptions	2.	()
3. Subtotal (subtract line 2 from line 1)	3.	
	Tax rate	\$ X <u>0.75</u>
4. Tax (multiply line 3 by the tax rate).....	4.	
	Retailer discount	\$ X <u>2.00%</u>
5. Allowable discount (multiply line 4 by the retailer discount)	5.	()
6. Total tax due for prepaid transactions (subtract line 5 from line 4).....	6.	

Calculating the tax for telecom providers

Determine the accesses

Telecom access allocation by service type

Description	A	B	C	D	E (Add A+B+C+D)
	Landline	Subscriber wireless	Voice over Internet Protocol (VoIP)	Other	Total accesses
Number of access lines					

Enter total accesses on line 7 below.

Calculating the tax

Check the box for either Method 1 or Method 2. This must be the same method used on your initial return.

Method 1

7. Total accesses	
8. (Less exemptions)	()
9. Eligible accesses	
Tax rate	\$ X 0.75
10. Total tax due	\$

Or **Method 2**

7. Total accesses	
8. (Less exemptions)	()
9. Eligible accesses	
10. Gross amount E911 billed	\$
11. (Less adjustments)	()
12. Total tax due	\$

Only telecom providers offering both subscription services and prepaid wireless will report for both types of tax.

File your return on Revenue Online by the last day of the month following the end of the tax quarter.

Go to Revenue Online at www.oregon.gov/dor/bus.

For more information:

Visit our page at www.oregon.gov/dor/bus
or email us at spa.help@oregon.gov.

**Avoid duplicate filing, do not mail this worksheet.
Keep for your records.**

Additional information

Retailer Prepaid Wireless Services

The E911 tax rate for prepaid wireless services is \$0.75 per retail transaction. A retail transaction is a purchase associated with an individual phone unless purchased for resale.

Example 1. Allen buys three phone cards with 50 minutes of service each and Ilsa buys 1 phone card with 150 minutes of service. Because Allen purchased 3 separate phone cards, he will pay E911 tax of \$2.25 (3 cards x \$0.75 per card). Since Ilsa only bought 1 card, she will pay E911 tax of \$0.75 (1 card x \$0.75).

Example 2. Aaron buys 150 minutes of service online for his phone, he will pay \$0.75 in E911 tax (one sale x \$0.75).

Telecommunications Provider Services

The E911 tax rate is \$0.75 monthly per subscriber of telecommunications or interconnected Voice over Internet Protocol (VoIP) service with access to 911.

VoIP enables people to use the internet to make and receive phone calls by sending voice data in packets using Internet Protocol (IP). It means service that:

- Enables real-time, two-way voice communications;
- Requires a broadband connection from the user's location;
- Requires internet protocol-compatible customer-premises equipment; and
- Permits users to receive calls from and terminate calls to the public switched phone network.

First Time Filers. If this is your first time filing an E911 form, complete the "First time filer" section.

- Indicate whether this is a new business or a successor to a previously existing business. If this is a successor business, enter the name, FEIN, and BIN of the previous business.
- Include a listing of the names, addresses, and SSNs of each current owner, partner, or corporate officer.
- If you're a telecommunications provider, select which method you'll use to determine your tax. Method 1 reports accesses for which the tax has been collected. Method 2 reports accesses for which the tax has been billed. **Once selected, the method of reporting can only be changed by contacting us in advance.**

Final Filing. Select whether this business is closed or has been merged or reorganized. If this business has been merged or reorganized, enter the name and FEIN of the merged or reorganized business.

150-603-001-4 (Rev. 10-15)

Due date.

Filing Due Dates for Quarterly Reports		
Quarter	Quarter Ending Date	Report Due Date
1st: Jan–Feb–Mar	March 31, 2015	April 30, 2015
2nd: Apr–May–Jun	June 30, 2015	July 31, 2015
3rd: Jul–Aug–Sep	Sept 30, 2015	Oct 31, 2015
4th: Oct–Nov–Dec	Dec 31, 2015	Jan 31, 2016
If the due date is on a weekend or holiday, the report is due the next business day.		

Penalty. If you don't pay the tax by the due date, you'll be charged 5 percent of the unpaid tax. If you fail to file within 30 days of the due date, an additional penalty of 20 percent of the unpaid tax will be due.

Interest. Interest is charged on any unpaid tax from the due date until the date payment in full is received. The current interest rate for 2015 is 4 percent annually. If your tax isn't paid within 60 days of the date on our billing notice, the interest rate increases to 8 percent per year.

List A—Entities exempt from E911 tax

- Federal, state, and municipal government bodies or public corporations.
- Counties and political subdivisions.
- Federally chartered corporations specifically exempt from state excise taxes by federal law.
- Regional housing authorities (ORS 307.092).
- Federally recognized American Indian Tribes and tribal members who live within federally recognized American Indian country and are enrolled members of the tribe with sovereignty over that American Indian country.
- Foreign government offices and representatives that are exempt from state taxation by treaty provisions.

Retain documentation for audit purposes.

Have questions? Need help?

Emergency Communications Tax

Email SPA.help@oregon.gov

Fax (Salem) (503) 947-2255

Don't email your confidential information. We can't guarantee email security. Your general tax or policy questions may be emailed.

General tax information www.oregon.gov/dor

Salem (503) 378-4988

Toll-free from an Oregon prefix 1 (800) 356-4222

Asistencia en español:

En Salem o fuera de Oregon (503) 378-4988

Gratis de prefijo de Oregon 1 (800) 356-4222

TTY (hearing or speech impaired; machine only):

Salem area or outside Oregon (503) 945-8617

Toll-free from an Oregon prefix 1 (800) 886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers above for information in alternative formats