

**Telecommunications Service Providers****Determine Services Subject to E-911 Fee**

Review the enclosed **Taxability Chart**, and examine your records from July 1, 2010 through September 30, 2013 to determine if any of your company's telecommunications services are subject to the E-911 Fee. The monthly fee on each telephone line is \$0.76 for all taxing jurisdictions during the review period. See the **Other Tax Rates & Fees** charts at tax.utah.gov/sales/rates for any future rate changes.

Delivery Location

The delivery location for telecom service is the place of primary use. This is usually the buyer's residential or business address. The Tax Commission provides an online database (ZIP+4 Boundaries for Telecom Tax Rates) that ties ZIP+4 addresses to taxing jurisdictions. This database helps you to determine the correct taxing jurisdiction for each of your delivery locations. You can download this database at tax.utah.gov/other/telecom-download and use it to determine the taxing jurisdiction for each of your delivery locations. Taxing jurisdiction boundaries are the same for the E-911 fee, municipal telecom tax, and sales tax.

E-911 Fee Worksheets and Summary

Go to tax.utah.gov/selfreview/telecomE911 to download the **E-911 Fee Worksheets and Summary** Excel file. The file has a spreadsheet tab for the Summary, and Worksheet tabs for each month in the review (Jul-10, Aug-10, etc.) The file has shaded fields as follows: yellow shaded fields are required information; green shaded fields should be completed where applicable; white fields will automatically populate based on information provided in the shaded fields. Begin by filling in the date and the contact information in Section A of the Summary.

If E-911 Fees are Due

If the review of your records shows telecom services that are subject to E-911 fees, you will need to complete a Worksheet for each month in which E-911 fees are due. In Column B of each Worksheet, enter the county/city code for each jurisdiction in which you have telephone lines for that month. The city or county name will automatically populate in Column A. Refer to the **Other Tax Rates & Fees** charts at tax.utah.gov/sales/rates, if needed, for the county/city codes. In Column C, enter the total number of land lines in each jurisdiction, and in Column D, enter the total number of cell lines. The fee rate and fee amount due will automatically calculate for each jurisdiction. The total fees and interest due for the month will automatically calculate at the bottom of the Worksheet. If you have any months with no phone lines to report, leave the Worksheets blank for those months.

After you have entered the information on the Worksheets, return to the Summary tab. The total fees and interest due for all the months will have been calculated in Section B. Complete Section B by indicating your preferred method of payment.



If E-911 Fees are Not Due

If the review of your records shows that none of your company's telecom services are subject to E-911 fees, please check the small box in Section C, and in the large box provide a description of the services provided by the company, or any other reasons the E-911 fee does not apply.

Complete the E-911 Fee Worksheets and Summary Form

When you have finished all the other sections of the Summary and any applicable Worksheets, check the box in Section D to indicate your completion of the review. Submit the **E-911 Fee Worksheets and Summary** file by email to selfreview@utah.gov when it is complete. You also have the option of printing the Summary and Worksheet pages and mailing them to:

Master File Maintenance
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-2200

Payment Methods

If E-911 fees and interest are due, you have the option of making an online payment to your sales tax account or mailing a check for the amount due.

- To make an online payment, use **Taxpayer Access Point (TAP)** at taxexpress.utah.gov, and follow the instructions there under the "Make a Payment" heading. Apply the payment as an "Audit Payment" to the period 30-Sep-2013.
- If you prefer mailing a check, please include your sales tax account number on the memo line of the check, as well as writing "Audit Payment, 30-Sep-2013". You may use the return envelope provided if you choose this payment option.

Set Up an Account to Report Ongoing E-911 Fees

If you had E-911 fees to report for past periods in this review, and you are providing similar services after September 30, 2013, you will need to set up an E-911 Emergency Services (SEM) account. You should use **Form TC-69C**, Notice of Change for a Business and/or Tax Account, available online at tax.utah.gov/forms/current/tc-69c.pdf, and complete sections 1a-1d, 4e, and 6. Please note the following:

- Section 1b – Use the first 11 digits of your current sales tax account number.
- Section 1d – Check the box "E-911 emergency srvcs." under the Sales Tax heading.
- Section 4e – Write "Add SEM profile to the account" as the explanation.

After setting up the SEM account, you will need to file an "E-911 Telephone Fee" Return (form TC-62Y), using the same filing frequency and due date as your Sales and Use Tax Return and Municipal Telecom License Tax Return. The E-911 return is filed through **Taxpayer Access Point (TAP)** using a template similar to the Worksheets provided in this review. Current forms are located on our website at tax.utah.gov/forms-pubs/forms.