

EMERGENCY TELEPHONE USERS SURCHARGE RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
RETURN PROCESSING BRANCH
PO BOX 942879
SACRAMENTO CA 94279-6091

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) administers the Emergency Telephone Users Surcharge (ETUS) Law (Revenue and Taxation Code (RTC) section 41001 et seq.) and the Prepaid Mobile Telephony Services (MTS) Surcharge Collection Act (RTC 42001 et seq.). The ETUS surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services (postpaid charges). The prepaid MTS surcharge is imposed on the selling price of prepaid MTS sold in a retail transaction (prepaid charges). The service supplier/direct seller (or billing aggregator authorized by a service supplier) shall collect the surcharges from each service user or retail consumer and remit to the state the amount of the surcharges due.

FILING REQUIREMENTS

The return and associated schedules must be filed on or before the date shown on the front of this return (RTC 41052). A remittance for the amount due must accompany the return (RTC 41053). A service supplier must file this return regardless of whether a surcharge is due or a billing aggregator is utilized. Direct sellers of prepaid MTS are required to file this return online with the CDTFA (RTC 42010), even if no surcharge is due. Paying the surcharges or filing your return after the due date may result in penalty and interest charges.

SEE ADDITIONAL INSTRUCTIONS REGARDING SPECIFIC FILING REQUIREMENTS ON THE REVERSE SIDE OF THIS FORM.
Round up or down to the nearest whole dollar for all amounts reported in column A and column B.

	A Postpaid Charges	B Prepaid Charges
<input type="checkbox"/> If you are a billing aggregator filing on behalf of a service supplier on your account, check here.		
<input type="checkbox"/> If you use a billing aggregator for some or all of your charges, check here and complete the billing aggregator information below.		
1. Total charges for all intrastate telecommunication services subject to the surcharge excluding charges for VoIP services <i>(see instructions)</i>	\$.00	
2. Total charges for VoIP intrastate telecommunication services subject to the surcharge <i>(see instructions)</i>	\$.00	
3. Total charges for all sales of prepaid mobile telephony services subject to the surcharge <i>(see instructions)</i>		\$.00
4. Total charges for services subject to the surcharges. <i>(Add lines 1 and 2 in column A and enter the total on line 4. Enter amount from line 3 on line 4 for column B)</i>	\$.00	\$.00
5. Rate of surcharges		
6. Total amount of surcharges <i>(multiply line 4 by line 5 and enter the totals in both columns)</i>	\$.00	\$.00
7. Total surcharges which service users/retail consumers have refused to pay <i>(attach CDTFA-507-TEA)</i>	\$.00	\$.00
8. Total surcharge related to worthless accounts <i>(must be written off for income tax purposes)</i>		\$.00
9. Subtotal of surcharges <i>(subtract line 7 from line 6 in column A, lines 7 and 8 from line 6 in column B, and enter the totals)</i>	\$.00	\$.00
10. Excess surcharge collected	\$.00	\$.00
11. Subtotal of surcharges due and payable <i>(add lines 9 and 10 and enter the total in both columns)</i>	\$.00	\$.00
12. Total amount of surcharges due or refund claimed <i>(add together the amounts entered on line 11 for both columns and enter the total)</i>	\$.00
13. Penalty <i>[multiply line 12 by 10% (0.10) or enter \$10.00, whichever is greater, if payment is made or return filed after due date shown above]</i>	PENALTY \$.00
14. INTEREST: One month's interest is due on the surcharges for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST \$.00
15. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED <i>(add lines 12, 13, and 14 and enter the total)</i>	\$.00

BILLING AGGREGATOR'S NAME	ACCOUNT NUMBER	TELEPHONE ()
ADDRESS		EMAIL ADDRESS
<i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.</i>		EMAIL ADDRESS
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ()
		DATE

Make check or money order payable to California Department of Tax and Fee Administration.
Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS

EMERGENCY TELEPHONE USERS SURCHARGE RETURN

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select "Make a Payment." You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

AMOUNTS REMITTED BY BILLING AGGREGATOR TO BE CREDITED TO SERVICE SUPPLIER ACCOUNT

Service suppliers may contract with a billing aggregator who is registered with the CDTFA to collect some or all of their intrastate telephone communication charges, including Voice over Internet Protocol (VoIP) charges, and to remit the surcharges collected (Regulation 2406). The service supplier must have a CDTFA-392, *Power of Attorney* form on file with the CDTFA. The CDTFA-392 is available on our website at www.cdtfa.ca.gov/formspubs/cdtfa392.pdf. If you revoke the authority of the billing aggregator to remit the surcharge on your behalf, you must notify the CDTFA in writing. Please include any new or updated CDTFA-392 with this return.

Amounts collected on your behalf may be reported on a return filed by the billing aggregator using your account number or may be filed on the billing aggregator's return under their account number. To receive credit for the payment of the surcharge, the service supplier must provide the name of the billing aggregator authorized to make payment, their address, phone number, ETUS account number, and email address in the space provided on the front of this return. If the billing aggregator files a return under their account number, the billing aggregator is required to submit a CDTFA-507-TE, *Billing Aggregator Schedule*, with the return. The CDTFA-507-TE is available on our website at www.cdtfa.ca.gov/formspubs/cdtfa507te.pdf.

SERVICE SUPPLIERS: REPORT ALL ETUS AMOUNTS COLLECTED BY YOU ON THIS RETURN PREPARATION OF THE RETURN

- Line 1.** Enter in Column A the total charges due from service users for all postpaid intrastate telecommunication services subject to the surcharge other than charges for VoIP services. Postpaid charges include all charges for intrastate telecommunication services in this state, other than amounts paid for prepaid MTS and subject to the prepaid MTS surcharge.
- Line 2.** Enter in Column A the total charges due from service users for all postpaid intrastate telecommunication services subject to the surcharge for VoIP services.
- For Column A, lines 1 and 2, if you have contracted with a billing aggregator to collect some or all of your telephone charges, include only the charges that you billed to the customers. Surcharge amounts on charges billed by an authorized billing aggregator will be reported by the billing aggregator. If a billing aggregator remits only a portion of your surcharge liability, you remain responsible for remitting the balance of the surcharge due.
- Line 3.** Enter in Column B the total charges due from consumers for all prepaid mobile telephony services subject to the surcharge. Prepaid charges includes mobile services/cards sold where the use is required to be paid for, in predetermined units or dollars, in advance of actual use of the services/cards.
- Line 4.** Enter the total charges for postpaid services subject to the surcharge by adding lines 1 and 2 in Column A and entering the total in line 4. Enter the total charges for prepaid services from line 3 in Column B on line 4.
- Line 5.** Current rate of surcharges, as set pursuant to section 41030 of the Emergency Telephone Users Surcharge Law, for both Columns A and B.
- Line 6.** Enter the total amount of the surcharges by multiplying the charges for services subject to the surcharges on line 4 by the surcharge rates on line 5 for both Columns A and B.
- Line 7.** Enter the amount of surcharges you were unable to collect from service users or retail consumers during the reporting period because of specific refusals to pay the surcharge in Column A and B. Attach a completed CDTFA-507-TEA, *Refusal to Pay Schedule*. Include on the schedule any service users/retail consumers who have refused to pay a cumulative total of \$3.00 or more in surcharges. The schedule must include the name and address of each service user/retail consumer and the amount of surcharge not paid. Also provide each service users/retail consumer's stated reason for refusing to pay the surcharge if known (RTC 41024). The CDTFA-507-TEA is available on our website at www.cdtfa.ca.gov/formspubs/cdtfa507tea.pdf.
- Lines 8.** Enter in Column B the amount of the surcharge on prepaid MTS that you previously paid to CDTFA on accounts that have been found to be worthless and have been charged off for income tax purposes (RTC 42010).
- Lines 9.** Enter the subtotal of each surcharge due for each column by subtracting line 7 from line 6 in Column A and lines 7 and 8 from line 6 in Column B.
- Line 10.** Enter the amount of excess surcharges collected which have not been refunded to the service user/retail consumer for both Columns A and B.
- Line 11.** Enter the subtotal of surcharges due by adding lines 9 and 10 for both Columns A and B.
- Line 12.** Enter the combined total of the surcharges due or refund claimed by adding together the amounts reported on line 11 in both Column A and Column B.
- Line 13 and 14.** If surcharges are paid or the return is filed after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the amount of surcharge owing or ten dollars (\$10.00), whichever is greater. The interest rate is noted on line 14 on the front of this form and applies for each month or portion of a month payment is delayed after the due date. Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely. You may use the Interest Calculator (go to www.cdtfa.ca.gov/interest/) on our website for help calculating the interest due.
- Line 15.** Enter the total amount due and payable, including penalty and interest, if applicable, by adding lines 12, 13, and 14. If claiming a refund, enter the amount of refund claimed from line 11 as a negative number.