

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
PO BOX 942879  
SACRAMENTO, CA 94279-6091

YOUR ACCOUNT NUMBER
---------------------

EFFECTIVE DATE
----------------

FILING PERIOD
---------------

DUE ON OR BEFORE
------------------

AMENDED RETURN  
**READ INSTRUCTIONS  
BEFORE PREPARING**

**EMERGENCY TELEPHONE USERS SURCHARGE RETURN**

SEE 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.

1. Total number of wireline and postpaid wireless communication service lines subject to the surcharge	1.	
2. Total number of VoIP communication service lines subject to the surcharge	2.	
3. Total number of retail transactions of prepaid mobile telephony services subject to the surcharge	3.	
4. Total number of access lines and retail transactions subject to the surcharge <i>(add lines 1, 2, and 3)</i>	4.	
5. Rate of surcharge	5.	
6. Total amount of surcharge <i>(multiply line 4 by line 5)</i>	6.	\$ .00
7. Total surcharge which service users/prepaid consumers have refused to pay <i>(attach CDTFA-507-TEA)</i>	7.	\$ .00
8. Total surcharge related to prepaid MTS worthless accounts <i>(must be written off for income tax purposes)</i>	8.	\$ .00
9. Subtotal of surcharge <i>(subtract lines 7 and 8 from line 6)</i>	9.	\$ .00
10. Excess surcharge collected	10.	\$ .00
11. Total amount of surcharge due and payable <i>(add lines 9 and 10)</i>	11.	\$ .00
12. PENALTY: <i>(multiply line 11 by 10 percent [0.10] if you filed your return or your payment is made after the due date)</i>	PENALTY 12.	
13. INTEREST: One month's interest is due on the surcharge for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is . See our website for the Interest Calculator.	INTEREST 13.	
14. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 11, 12, and 13)</i>	14.	\$ .00

*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.*

EMAIL ADDRESS

SIGNATURE

PRINT NAME AND TITLE

TELEPHONE

DATE

Make a copy of this document for your records.

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**INSTRUCTIONS - EMERGENCY TELEPHONE USERS SURCHARGE RETURN**

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://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. Make your check or money order payable to the California Department of Tax and Fee Administration.

**GENERAL INFORMATION**

The California Department of Tax and Fee Administration (CDTFA) administers the Emergency Telephone Users Surcharge (ETUS) Law (Revenue and Taxation Code [R&TC] section 41001 et seq.). The ETUS surcharge (also known as 911 surcharge) is imposed on each wireline, postpaid wireless, and Voice over Internet Protocol (VoIP) access line that the service user subscribed to in this state, and on the purchase of prepaid MTS for each retail transaction in this state. The service supplier and/or seller (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and prepaid consumer and remit to the state the amount of the surcharge due.

**FILING REQUIREMENTS**

The return and associated schedules must be filed on or before the due date of this return (R&TC 41052). A remittance for the amount due must accompany the return (R&TC 41053). A service supplier must file this return regardless of whether a surcharge is due or a billing aggregator is utilized. Paying the surcharge or filing your return after the due date may result in penalty and interest charges.

**BILLING AGGREGATORS**

Service suppliers may contract with a billing aggregator who is registered with the CDTFA to collect some or all of their telecommunications service charges for California access lines, including VoIP service lines, and to remit the surcharge collected (Regulation 2406). The service supplier must have a CDTFA-392, *Power of Attorney*, on file with the CDTFA. The CDTFA-392 is available on our website at [www.cdtfa.ca.gov/formspubs/cdtfa392.pdf](http://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 the service supplier's behalf may be reported on a return filed by the billing aggregator using the service supplier's account number. A separate return is required for each service supplier. A billing aggregator may also file one return online by submitting a bulk file, utilizing the CDTFA's approved Excel template. For more information, please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

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

- Line 1.** Enter the total number of wireline and postpaid wireless communication service lines subscribed in this state subject to the surcharge.
- Line 2.** Enter the total number of VoIP service lines subscribed in this state subject to the surcharge.
- Line 3.** Enter the total number of retail transactions of prepaid MTS in this state subject to the surcharge.
- Line 4.** Enter the total number of access lines and retail transactions of prepaid MTS subject to the surcharge by adding lines 1, 2, and 3 and entering the total in line 4.
- Line 5.** Current rate of surcharge, as set pursuant to section 41030 of the ETUS Law.
- Line 6.** Enter the total amount of the surcharge by multiplying the total number of access lines and retail transactions subject to the surcharge on line 4 by the surcharge rate on line 5.
- Line 7.** Enter the amount of surcharge you were unable to collect from service users or prepaid consumers during the reporting period because of specific refusals to pay the surcharge. Attach a completed CDTFA-507-TEA, *Refusal to Pay Schedule*. Include on the schedule any service users or prepaid consumers who have refused to pay a cumulative total of three dollars (\$3.00) or more in surcharge. The schedule must include the name and address of each service user/prepaid consumer and the amount of surcharge not paid. Also provide each service user/prepaid consumer's stated reason for refusing to pay the surcharge if known (R&TC 41024). The CDTFA-507-TEA is available on our website at [www.cdtfa.ca.gov/formspubs/cdtfa507tea.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa507tea.pdf).
- Line 8.** Enter the amount of 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 (R&TC 42010). Do not include surcharge found to be worthless related to wireline, postpaid wireless line, and VoIP line reported.
- Line 9.** Enter the subtotal of surcharge by subtracting lines 7 and 8 from line 6.
- Line 10.** Enter the amount of excess surcharge collected which have not been refunded to the service user.
- Line 11.** Enter the total of surcharge due and payable by adding lines 9 and 10.
- Line 12.** If surcharge is paid or the return is filed after the due date of this return, additional amounts are due for penalty. The penalty is 10 percent (0.10) of the amount of surcharge owing or ten dollars (\$10.00), whichever is greater. Multiply line 11 by 10 percent (0.10) or enter \$10.00, whichever is greater, if payment is made or return filed after due date.
- Line 13.** If surcharge is paid after the due date of this return, additional amounts are due for interest charges. The interest rate 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 on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for calculating the interest due.
- Line 14.** Enter the total amount due and payable, including penalty and interest, if applicable, by adding lines 11, 12, and 13.

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call our Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.