

Publication 559, *Prepaid Mobile Telephony Services (MTS) Surcharge*, is no longer available.

The prepaid Mobile Telephony Services (MTS) surcharge no longer applies to retail sales of prepaid MTS. If you are a seller of prepaid MTS, please see our [*Tax Guide for Sellers of Prepaid Mobile Telephony Services \(MTS\) and Telecommunication Service Suppliers*](#) for more information on your current collection requirements.