

## Form OP-153

### Prepaid Wireless E 9-1-1 Fee Return

#### Enhanced Emergency 9-1-1 Program

**Form OP-153 must be filed and paid electronically.** Do not send this paper return to the Department of Revenue Services (DRS) unless you have been granted a waiver by DRS. See *Electronic Filing Waiver*, on back.

Complete this form in blue or black ink only. See instructions on reverse.

For period beginning \_\_\_\_\_, \_\_\_\_\_, and ending ► \_\_\_\_\_, \_\_\_\_\_

►  Amended Return

Enter the address of the physical location where prepaid wireless telecommunications service is sold.

Taxpayer  Please type or print.	Entity name	This return MUST be filed electronically! DO NOT MAIL paper return to DRS.	►	CT Tax Registration Number
	Number and street		►	DRS use only — — 20
	City or town State ZIP code			Federal Employer ID Number (FEIN)

1.	Number of items of prepaid wireless telecommunications service sold.	►	1	
2.	E 9-1-1 fee per item sold.	►	2	\$0.47
3.	Total E 9-1-1 fees collected (Multiply Line 2 by Line 1.)	►	3	
4.	Vendor's retainage (Multiply Line 3 by 1% (.01). See instructions.)	►	4	
5.	Net E 9-1-1 fee due (Subtract Line 4 from Line 3.)	►	5	
6.	Penalty (See instructions.)	►	6	
7.	Interest (See instructions.)	►	7	
8.	Total amount due (Add Lines 5, 6, and 7.)	►	8	

If applicable, provide requested information below.

9. Final return: check here ►  and enter the last day of business: ► \_\_\_\_\_

10. Enter date business no longer sold prepaid wireless telecommunications services: \_\_\_\_\_

11. Enter a new mailing address: \_\_\_\_\_

12. Enter a new physical location (PO Box is not acceptable.): \_\_\_\_\_

13. Enter a new trade name: \_\_\_\_\_

14. Enter the business start date if this is the first return: \_\_\_\_\_

15. Enter new owner information:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Date sold: \_\_\_\_\_

**Taxpayer Service Center (TSC)**

The TSC allows taxpayers to electronically file, pay, and manage state tax responsibilities. To make electronic transactions or administer your tax account online, visit [www.ct.gov/TSC](http://www.ct.gov/TSC) and select *Business*.



**Declaration:** I declare under penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's signature	Title	Date
This return MUST be filed electronically! DO NOT MAIL paper return to DRS.		
Taxpayer's email address ►		Telephone number ( )
Preparer's signature	Preparer's address	Date

## Form OP-153 Instructions

### General Instructions

**Purpose:** Sellers of prepaid wireless telecommunications service must complete **Form OP-153, Prepaid Wireless E 9-1-1 Fee Return**, to remit Prepaid Wireless Enhanced 9-1-1 (E 9-1-1) fees. The Prepaid Wireless Enhanced 9-1-1 fee is collected from customers on each retail transaction for prepaid wireless telecommunications service.

Form OP-153 must be completed and filed even if no retail transactions for prepaid wireless telecommunications service were made and no fee is due.

If you are amending a prior return, check the *Amended Return* box on the return.

Enter the address of the physical location where prepaid wireless telecommunications service is sold.

**Electronic Filing Waiver:** Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the electronic filing requirement visit [www.ct.gov/drs/TSCfiling](http://www.ct.gov/drs/TSCfiling) and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

**Due Date:** Form OP-153 is due on or before the last day of the month following the end of the filing period. The filing period is the same as for sales and use tax except annual filers must file Form OP-153 quarterly. The return must be filed electronically through the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC). Visit the **TSC** to register and file electronically or print returns. If you file electronically you must also pay electronically.

**New Owners:** Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

**Signature:** You must sign the return.

### Line Instructions

**Line 1** - Enter total number of items of prepaid wireless telecommunications service sold at retail during the period. Each item of prepaid wireless telecommunications service sold is subject to the fee.

**Example:** If two prepaid phone cards are sold to a consumer the retailer must collect E 9-1-1 fees from the consumer in the amount of \$0.94 (\$0.47 for each item sold).

For the E 9-1-1 fee, prepaid wireless telecommunications service means wireless telephone service that a consumer pays for in advance, that allows the consumer to access the E 9-1-1 system by dialing 9-1-1, and that is sold in predetermined units or dollars that decline with use.

**Line 2** - The fee applies to each item of prepaid wireless telecommunications service sold. The amount of the fee is determined annually by the Public Utilities Regulatory Authority and effective July 1.

**Line 3** - Total fees collected from customers for retail transactions of prepaid wireless telecommunications service. Multiply Line 2 by Line 1.

**Line 4** - A prepaid wireless telecommunications service retailer may retain 1% (.01) of the fees collected on retail transactions of prepaid wireless telecommunications service. Multiply Line 3 by 1% (.01).

**Line 5** - Subtract Line 4 from Line 3.

**Line 6 - Late Payment Penalty:** If a fee is due, the penalty for underpayment of the fee is 15% (.15) of the fee due or \$50, whichever is greater.

Penalties for late electronic funds transfer (EFT) payments are:

- 2% of the tax due for EFT payments not more than 5 days late;
- 5% for EFT payments more than 5 days but not more than 15 days late; **and**
- 10% for EFT payments more than 15 days late.

**Late Filing Penalty:** If no fee is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

**Line 7 - Interest:** If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

**Line 8** - Add Lines 5, 6, and 7.

### Payment Options

**Pay Electronically:** Use the **TSC** to make a direct tax payment. After logging onto the **TSC**, select *Make Payment Only* and *Prepaid Wireless Fee* from the drop down box. Using this option authorizes DRS to electronically withdraw from your bank account (checking or savings) a payment on a date you select up to the due date. As a reminder, even if you pay electronically you must still file your return by the due date. Tax not paid on or before the due date will be subject to penalty and interest.

**Pay by Mail:** Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write your Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash.** DRS may submit your check to your bank electronically.

Mail paper returns and payment to:

Department of Revenue Services  
State of Connecticut  
PO Box 2973  
Hartford CT 06104-2973

**Additional Information:** If you have questions, call DRS at **1-800-382-9463** (within Connecticut) or **860-297-5962** (from anywhere). Preview and download forms and publications from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)