



Oregon Emergency Communications Tax

Quarterly Return

Tax Year 2011

FOR OFFICE USE ONLY	
Date received	
Payment received	

4	Quarter 10/01/11 to 12/30/11	Due date January 31, 2012 <i>Please do not send monthly</i>	Business identification number (BIN) *	Program code	Year	Period	Liability
4th Quarter		STOP! REQUIRED FIELD See instructions.					

*** REQUIRED FIELD**

Name *		
Address *		
		Telephone number ()
City *	State *	ZIP code *

Federal employer identification number (FEIN)	
Amended return?	Yes <input type="checkbox"/>
Mailing address change?	Yes <input type="checkbox"/>
First return?	Yes <input type="checkbox"/>
If first return , indicate	
<input type="checkbox"/>	New business, or
<input type="checkbox"/>	Successor to previous business
Name of previous business: _____	
Final return? Yes <input type="checkbox"/>	
If final return , indicate	
<input type="checkbox"/>	Withdrawn,
<input type="checkbox"/>	Dissolved, or
<input type="checkbox"/>	Merged or reorganized
Name of merged or reorganized corporation: _____	

Use either Method 1 or Method 2 [ORS 403.215]

Method 1

()
\$ x 0.75
\$

1. Total accesses
2. (Less exemptions)
3. Eligible accesses
4. Tax rate
5. **TOTAL TAX DUE**

Method 2

()
\$
(\$)
\$

1. Total accesses
2. (Less exemptions)
3. Eligible accesses
4. Gross amount billed
5. (Less adjustments)
6. **TOTAL TAX DUE**

Approximate percentage of tax attributable to: Landlines _____% Cell _____% Other _____%

Under penalty of false swearing, I declare that the information in this return and any attachments is true, correct, and complete.

Signature X	Date
PRINT name signed above	Title
	Telephone number ()

Mail this return on or before the due date shown above.

Mail to: **Emergency Communications Tax, Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910**

DO NOT DETACH VOUCHER

DO NOT DETACH VOUCHER



Oregon Emergency Communications Tax

150-603-001-4 (Rev. 03-11)

For Tax Year

2011

Date received at Revenue

Program:
Due date: January 31, 2012

BIN:

Is this an **amended** return? Yes

\$

Payment amount

INSTRUCTIONS

General information

BIN (Oregon business identification number)* required. Your BIN is a unique identification number issued by us. To avoid having your tax return and payment rejected, you must enter your correct BIN. This is *not* your FEIN (Federal employer identification number). If you don't know your BIN, call us at the numbers listed below.

Each telecommunications provider is required to file a return and pay the E911 tax **quarterly**. **PLEASE DO NOT SEND RETURNS OR PAYMENTS MONTHLY.** You must file a return even if there was no E911 tax collected for the reporting period. The E911 tax is imposed on each retail subscriber who has telecommunications service with access to the 911 emergency reporting system.

Penalty. A penalty is imposed if you mail your return and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If a return is not filed within one month of the due date, an additional penalty of 20 percent of the unpaid tax is due.

Interest. Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is 5 percent annually.

Final return. If this business is closed or sold, a "final return" must be filed immediately and the tax due must be paid. Check the "Final return" box.

Due date

Your tax return and payment are due quarterly on April 30, July 31, October 31, and January 31.

List A

Entities exempt from E911 tax

- Federal, state, and municipal government bodies or public corporations.
- Counties and political subdivisions.
- Federally chartered corporations specifically exempt from state excise taxes by federal law.
- Regional housing authorities (under ORS 307.092).
- Federally recognized American Indian Tribes and tribal members who live within federally recognized Indian country and are enrolled members of the tribe with sovereignty over that Indian country.
- Foreign government offices and representatives that are exempt from state taxation by treaty provisions.

Retain documentation for audit purposes.

Instructions—Use either Method 1 or Method 2

Method 1

Line 1. Enter the total number of telecommunications accesses for the quarter.

Line 2. Subtract qualifying exemptions (See List A).

Line 3. Total number of eligible accesses.

Line 5. Multiply the eligible number of telecommunications accesses by the tax rate (Line 4) and enter the amount of tax due.

Method 2

Line 1. Enter the total number of telecommunications accesses for the quarter.

Line 2. Subtract qualifying exemptions (See List A).

Line 3. Total number of eligible accesses.

Line 4. Enter gross amount of E911 tax billed.

Line 5. Subtract adjustments for uncollectible accounts, refunds, incorrect billings, and other appropriate adjustments (retain documentation for audit purposes).

Sign and date your return. Please do not use red ink or staple your check or money order to this return.

Mail original return with your check payable to:

**Emergency Communications Tax
Oregon Department of Revenue
PO Box 14110
Salem OR 97309-0910**

What is the applicable law?

Chapter 533, Oregon laws. Chapter 403, Oregon Revised Statutes.

Questions?

Emergency Communications Tax.....SPA.help@state.or.us

Fax (Salem) 503-947-2255

Please don't e-mail your confidential information. We can't guarantee e-mail security. Your general tax or policy questions may be e-mailed.

General tax informationwww.oregon.gov/dor

Salem 503-378-4988

Toll-free from an Oregon prefix1-800-356-4222

Asistencia en español:

Salem 503-378-4988

Gratis de prefijo de Oregon..... 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 0503-945-8617

Toll-free from an Oregon prefix..... 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.