

How to file

You can complete your return electronically using Revenue Online at www.oregon.gov/dor.

Revenue Online will calculate the tax you owe, allow for payment, and verify when we receive your filing and payment. Revenue Online also provides convenient tools for managing your E911 tax account.

You can register with Revenue Online after completing your return. If this is **not** your first time filing an Oregon E911 tax return, you'll need the following information to register:

- An email address.
- Your federal employer identification number (FEIN) [or Social Security number (SSN) if you file your business on a Schedule C].
- Your business ZIP code.
- Your business identification number (BIN).
- A letter identification number or recent payment amount.

You can also file online for older quarters.

Retailers

Include the sales that were reported on your Oregon income or excise tax return. A transaction should be reported on this form if:

- The purchase is made in person at an Oregon location; or
- The buyer's address is in Oregon; or
- The buyer's phone number is associated with a location in Oregon.

Telecommunications providers

Include sales if the subscriber's place of primary use is within Oregon.

General information

Telecommunications provider services

The E911 tax rate is \$0.75 monthly per subscriber of telecommunications or interconnected Voice over Internet Protocol (VoIP) service with access to 911.

VoIP enables people to use the internet to make and receive phone calls by sending voice data in packets using Internet Protocol (IP). It means service that:

- Enables real-time, two-way voice communications;

- Requires a broadband connection from the user's location;
- Requires internet protocol-compatible customer-premises equipment; and
- Permits users to receive calls from and terminate calls to the public switched phone network.

Retailer prepaid wireless services

The E911 tax rate for prepaid wireless services is \$0.75 per retail transaction.

A retail transaction is a purchase associated with an individual phone unless purchased for resale.

Example 1. Allen buys three phone cards with 50 minutes of service each and Ilsa buys one phone card with 150 minutes of service. Because Allen purchased three separate phone cards, he will pay E911 tax of \$2.25 (three cards x \$0.75 per card). Since Ilsa only bought one card, she will pay E911 tax of \$0.75 (one card x \$0.75).

Example 2. Aaron buys 150 minutes of service online for his phone, he will pay \$0.75 in E911 tax (one sale x \$0.75).

What is the applicable law? Oregon Revised Statute (ORS) 403.200–403.250

Form instructions

Name.

- **Businesses**—Enter your business name as you filed it with the Oregon Secretary of State.
- **Individuals**—Enter your legal name.

Business name. If you're doing business under a different name than the name above, enter that name in this box.

FEIN. This is a nine-digit number assigned by the IRS. Enter your FEIN in this box.

SSN. If you don't have an FEIN, enter your SSN.

Oregon Public Utility Commission (OPUC) identification number. This is for telecommunications providers only. OPUC assigns a unique identification number, which doesn't change when the company's ownership or name changes. Enter this number in this box.

First time filers. If this is your first time filing an E911 form, complete the "First time filer" section.

- Indicate whether this is a new business or a successor to a previously existing business. If this is a successor business, enter the name, FEIN, and BIN of the previous business.

- Include a listing of the names, addresses, and SSNs of each current owner, partner, or corporate officer.
- If you're a telecommunications provider, select which method you'll use to determine your tax. Method 1 reports accesses for which the tax has been collected. Method 2 reports accesses for which the tax has been billed. **Once selected, the method of reporting can only be changed by contacting us in advance.**

Final filing. Select whether this business is closed or has been merged or reorganized. If this business has been merged or reorganized, enter the name and FEIN of the merged or reorganized business.

Due date.

Filing due dates for quarterly reports		
Quarter	Quarter ending date	Report due date
1st: Jan–Mar	March 31	April 30
2nd: Apr–Jun	June 30	July 31
3rd: Jul–Sep	September 30	October 31
4th: Oct–Dec	December 31	January 31

If the due date is on a weekend or holiday, the report is due the next business day.

Penalty. If you don't pay the tax by the due date, you'll be charged 5 percent of the unpaid tax. If you fail to file within 30 days of the due date, an additional penalty of 20 percent of the unpaid tax will be due.

Interest. Interest is charged on any unpaid tax from the due date until the date payment in full is received. The current interest rate for 2015 is 4 percent annually. If the tax isn't paid within 60 days of the date on our billing notice, the interest rate increases to 8 percent per year.

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 (ORS 307.092).
- Federally recognized American Indian Tribes and tribal members who live within federally recognized American Indian country and are enrolled members of the tribe with sovereignty over that American Indian country.
- Foreign government offices and representatives that are exempt from state taxation by treaty provisions.

Retain documentation for audit purposes.

Line instructions

Part I—Tax for prepaid transactions (retail sales)

Line 1. Enter the total number of retail transactions for the quarter.

Line 2. Enter the total number of retail transactions that qualify for exemption (see list A).

Line 3. Subtract line 2 from line 1.

Line 4. Multiply line 3 by \$0.75.

Line 5. Multiply line 4 by 2 percent.

Line 6. Calculate the total tax for prepaid wireless due by subtracting line 5 from line 4.

Part II—Tax for telecom providers

Section A. Complete columns A through D providing total number of subscribers for each type of access you offer. Total all accesses in column E.

Section B. Select either Method 1 or 2. **Once selected, the method of reporting can only be changed by contacting us in advance.**

Method 1

Line 7. Enter the total number of telecommunications accesses for the quarter from column E in section A.

Line 8. Enter the total number of accesses that qualify for exemption (see list A).

Line 9. Subtract line 8 from line 7.

Line 10. Multiply line 9 by \$0.75 and enter the total.

Method 2

Line 7. Enter the total number of telecommunications accesses for the quarter from column E in section A.

Line 8. Enter the total number of accesses that qualify for exemption (see list A).

Line 9. Subtract line 8 from line 7.

Line 10. Enter the gross amount of E911 tax billed for the quarter.

Line 11. Enter adjustments for uncollectible accounts, refunds, incorrect billings, and other appropriate adjustments (retain documentation for audit purposes).

Line 12. Subtract line 11 from line 10 and enter the total.

Part III—Total due

Line 13. Calculate your total due by adding line 6 and line 10 (method 1) or line 12 (method 2).

If you have questions about how to file, contact us at spa.help@oregon.gov or 503-945-8247.

Do you have questions or need help?

Emergency Communications Tax

spa.help@oregon.gov
(503) 945-8247
(503) 947-2255, fax

Don't email your confidential information. We can't guarantee email security. Your general tax or policy questions may be emailed.

General

www.oregon.gov/dor
(503) 378-4988 or 1 (800) 356-4222
questions.dor@oregon.gov

Contact us for ADA accommodations or assistance in other languages.