

How to file

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 tax rate is \$1.25 for E911 and \$0.40 for 988 monthly per subscriber of telecommunications or interconnected Voice over Internet Protocol (VoIP) service with access to E911 and 988.

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 tax rate is \$1.25 for E911 and \$0.40 for 988 for prepaid wireless services 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 1 phone card with 150 minutes of service. Because Allen purchased three separate phone cards, he will pay E911 tax of \$3.75 and 988 tax of \$1.20 (3 cards x \$1.25 (E911) and \$0.40 (988) per card). Since Ilsa only bought 1 card, she will pay E911 tax of \$1.25 and 988 tax of \$0.40 (1 card x the tax rate for each tax).

Example 2. Aaron buys 150 minutes of service online for his phone, he will pay \$1.25 in E911 tax and \$0.40 in 988 tax (one purchase multiplied by the tax rate for each tax).

What is the applicable law? Oregon Revised Statute (ORS 403.200–403.250) and Oregon House Bill 2757 (2023).

Form instructions

Business

Oregon Public Utility Commission (OPUC) ID 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.

Businesses name. Enter your business name as you filed it with the Oregon Secretary of State.

Federal employer identification number (FEIN). This is a nine-digit number assigned by the IRS. Enter your FEIN in this box.

Organization type. Enter the code from the following list that matches your organization type for your business. If you are a sole proprietor, please move to the next section.

Code entity type	
CC	C corporation
SC	S corporation
PA	Partnership
LC	LLC organized as a corporation
LP	LLC organized as a partnership
LL	Limited liability partnership
AT	Association/trust
QS	Qualified subchapter
S	Subsidiary
SM	Single-member LLC
OF	Other foreign entity

Sole Proprietor

Individuals. Enter your legal name.

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

Social Security number (SSN). If you don't have a FEIN, enter your SSN.

First time filers. If this is your first time filing, 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 and FEIN.

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.

Owners, officers, and partner information. List all owners, officers, or partners and their information. Please print clearly, (use additional sheets if necessary).

Due date.

Quarterly filing due dates		
Quarter	Quarter ending date	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
<i>Note: If the due date is a weekend or holiday, the return is due the next business day.</i>		

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 can be found on our website.

List A
Entities exempt from E911 and 988 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.

Additional exemption for 988

The 988 tax allows an additional exemption for Oregon Lifeline transactions. This exemption is not available for E911.

Line instructions

Part I—Tax for prepaid transactions (retail sales)

Line 1. Enter the total number of retail transactions for the quarter for both E911 and 988.

Line 2. Exempt transactions. Exempt transactions for 2a. E911 and 2b. 988 should be the same (See list A in instructions).

Line 2a. Enter the total number of retail transactions that qualify for E911 exemption.

Line 2b. Enter the total number of retail transactions that qualify for 988 exemption.

Line 3. Enter exempt Oregon Lifeline transactions for 988 only.

Line 4. Add lines 2b and 3.

Line 5. Eligible transactions.

Line 5a. For E911, subtract line 2a from line 1.

Line 5b. For 988, subtract line 4 from line 1.

Line 6. Tax.

Line 6a. For E911, multiply line 5a by \$1.25.

Line 6b. For 988, multiply line 5b by \$0.40.

Line 7. Add lines 6a and 6b.

Part II—Tax for telecom providers

Section A. Complete columns A through D providing total number of subscribers for each type of accesses you offer for the quarter. 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 8. Enter the total number of telecommunications accesses for the quarter from column E in section A.

Line 9. Exempt accesses. Exempt transactions for 9a. E911 and 9b. 988 should be the same. (See list A in instructions).

Line 9a. Enter the total number of accesses that qualify for E911 exemption.

Line 9b. Enter the total number of accesses that qualify for 988 exemption.

Line 10. Enter exempt Oregon Lifeline accesses for 988 only.

Line 11. Add lines 9b and 10.

Line 12. Eligible accesses.

Line 12a. For E911, subtract line 9a from line 8.

Line 12b. For 988, subtract line 11 from line 8.

Line 13. Tax.

Line 13a. For E911, multiply line 12a by \$1.25.

Line 13b. For 988, multiply line 12b by \$0.40.

Line 14. Add lines 13a and 13b.

Method 2

Line 15. Enter the total number of telecommunications accesses for the quarter from column E in section A.

Line 16. Exempt accesses. Exempt transactions for 16a. E911 and 16b. 988 should be the same. (See list A in instructions).

Line 16a. Enter the total number of accesses that qualify for E911 exemption.

Line 16b. Enter the total number of accesses that qualify for 988 exemption.

Line 17. Enter exempt Oregon Lifeline accesses for 988 only.

Line 18. Add lines 16b and 17.

Line 19. Eligible accesses.

Line 19a. For E911, subtract line 16a from line 15.

Line 19b. For 988, subtract line 18 from line 15.

Line 20. Gross amount of tax billed.

Line 20a. For E911, enter the gross amount billed for each tax for the quarter.

Line 20b. For 988, enter the gross amount billed for each tax for the quarter.

Line 21. Total adjustments.

Line 21a. For E911, Enter the adjustments noncollectable accounts, refunds, incorrect billings, and other appropriate adjustments (retain documentation for audit purposes).

Line 21b. For 988, Enter the adjustments noncollectable accounts, refunds, incorrect billings, and other appropriate adjustments (retain documentation for audit purposes).

Line 22. Tax.

Line 22a. Line 20a minus line 21a.

Line 22b. Line 20b minus line 21b.

Line 23. Add line 22a and line 22b.

Part III—Total due

Line 24. Calculate your total due by adding line 7 from Part I and line 14 (method 1), or line 23 (method 2) in Part II.

Do you have questions or need help?

Oregon Special Business Programs

www.oregon.gov/dor/business

503-945-8120

osbp.help.dor@dor.oregon.gov

General information:

www.oregon.gov/dor

503-378-4988 or 800-356-4222

questions.dor@dor.oregon.gov

Contact us for ADA accommodations or assistance in other languages.