

I HEREBY CERTIFY THAT I DO NOT MAKE ANY RETAIL SALES OF PREPAID WIRELESS TELECOMMUNICATIONS SERVICE. IF I LATER MAKE SUCH SALES, I WILL IMMEDIATELY NOTIFY THE DIVISION OF TAXATION OF THIS CHANGE AND I WILL COLLECT AND REMIT THIS CHARGE TO THE DIVISION OF TAXATION.

Federal Identification Number

Signature

Print Name

Phone Number

Date

TEAR HERE

TEAR HERE



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
Department of Revenue – Division Of Taxation
One Capitol Hill
Providence, RI 02908-5800

NOTICE

Prepaid Wireless E911 Charge Act of 2010

The 2010 Rhode Island General Assembly enacted into law Article 9 of House Bill 7397 Sub A as Amended, to ensure equitable contributions to fund 911 systems from consumers of prepaid wireless telecommunications service. Effective August 1, 2010, a prepaid wireless E911 charge is imposed upon a consumer's retail purchase of prepaid wireless telecommunications service at a rate of two and one-half percent (2.5%) per retail transaction, and shall be collected by the seller. Prepaid wireless telecommunications service means "a wireless telecommunications service that allows a caller to dial 911 to access the 911 system, which service must be paid for in advance and is sold in predetermined units or dollars of which the number declines with use in a known amount." This charge would apply to sales of prepaid wireless telecommunications services such as but not limited to prepaid wireless phone cards.

Regarding bundled transactions, when prepaid wireless telecommunications service is sold with other products or services for a single non-itemized price, the rate (2.5%) shall apply to the entire non-itemized price unless the seller identifies the portion of the price attributable to the prepaid wireless service. It is noted that the E911 charge is not subject to sales/use tax, however the sale of prepaid phone cards is subject to tax.

Prepaid wireless E911 charges collected by the seller shall be remitted to the Division of Taxation in the same manner as sales tax. The seller shall be permitted to deduct and retain one percent (1%) of the prepaid wireless E911 charges that are collected from consumers. Temporary returns are enclosed, with booklets containing returns to follow. If you are not a seller of prepaid wireless telecommunications service, please check the box above, sign and return immediately.

If you have any questions, please call the Excise Tax Section at (401) 574-8955.