



## 911 User Fee/Wireless Telecom Charge | ST-406

Revised 12/18/2024

File online at [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov)

Taxpayers are required to file and pay their 911 User Fee/Wireless Telecom Charge Return electronically. File and pay on [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov), our secure online tax portal. Create a MyDORWAY account or login to get started. If you do not file and pay electronically, you will receive a penalty.

This document provides general information about the 911 User Fee/Wireless Telecom Charge Return.

### WHO NEEDS TO FILE

- Commercial Mobile Radio Service (CMRS) providers
- Prepaid wireless sellers
- Voice over Internet Protocol (VoIP) service providers

### WHEN TO FILE

- **Due date:** The 911 User Fee/Wireless Telecom Charge Return is due by the 20<sup>th</sup> day of the second month following the period covered by the return. (For example, your January return is due by March 20.)
- You must file a 911 User Fee/Wireless Telecom Charge Return for each filing period even if you have no tax liability for the period.

### WHAT YOU WILL NEED WHEN YOU FILE

You will need the following information for the filing period:

- Your File Number, Federal Employer ID Number (FEIN), and South Carolina ID (SID)
- Number of mobile identification numbers assigned to a South Carolina area code (CMRS and VoIP providers)
- Number of outward voice transmission paths activated (CMRS and VoIP providers)
- Number of prepaid wireless retail transactions sold (prepaid wireless sellers)
- Number of wireless telecommunications services sold for resale (prepaid wireless sellers)

### SPECIAL INSTRUCTIONS

- Most transactions that are subject to Dual Party Relay (DPR) Charge or Universal Service Fund (USF) Charge are also subject to the Prepaid Wireless 911 Charge. The South Carolina Office of Regulatory Staff may review your return if you list a transaction for DPR or USF charge and don't include the Prepaid Wireless 911 Charge.
- MyDORWAY automatically calculates charges due from CMRS/VoIP providers; charges due for 911, DPR, and USF; and Reimbursement/Administrative Fees.

### QUESTIONS? WE'RE HERE TO HELP

- [SalesTax@dor.sc.gov](mailto:SalesTax@dor.sc.gov)
- 1-844-898-8542
- Find tutorials and instructions for using MyDORWAY at [dor.sc.gov/MyDORWAY](https://dor.sc.gov/MyDORWAY).

Learn more about 911 User Fees/Wireless Telecom Charges at [dor.sc.gov/tax/911-user-fees](https://dor.sc.gov/tax/911-user-fees).