



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
2015 WIRELESS 911 CHARGE RETURN

Mail To: SC Department of Revenue, Sales Tax, Columbia, SC 29214-0106

ST-406
(Rev. 3/30/15)
5097

Place an X in all boxes that apply. **USE BLACK INK ONLY.**

- AMENDED** Change of Address Business Permanently Closed
- Return (Make changes to address below) Date _____ (Complete form C-278 and return your license)

If the area below is blank, fill in name, address, SSN/Federal Identification No. (FEIN)

FEIN

SID NO.

RETAIL LICENSE OR USE TAX REGISTRATION

FOR OFFICE USE ONLY

Period Ended

File Return On or By

Part A: Computation of CMRS 911 Charge

- 1. Total CMRS 911 Charges Collected (Number of mobile identification numbers x .62)..... 1 \$ _____ .
- 2. CMRS Provider Reimbursement (line 1 x 2%) 2 \$ _____ .
- 3. Net Amount Due (Subtract line 2 from line 1) 44-2714. 3 ▶ \$ _____ .

Part B: Computation of Prepaid Wireless 911 Charge

- 4. Total Prepaid Wireless 911 Charges Collected 4 \$ _____ .
(Number of prepaid wireless retail transactions sold x .62)
- 5. Prepaid Wireless Provider Reimbursement (line 4 x 3%) 5 \$ _____ .
- 6. Net Amount Due (Subtract line 5 from line 4) 44-2715. 6 ▶ \$ _____ .
- 7. Charge Amount Due (Add lines 3 and 6)..... 7 \$ _____ .
- 8. Penalty _____ Interest _____ 8 ▶ \$ _____ .
(Enter total penalty and interest on Line 8 at right)
- 9. TOTAL AMOUNT DUE (Add lines 7 and 8 and enter total here)..... 9 ▶ \$ _____ .

I hereby certify that the information contained in this report has been examined by me, and to the best of my knowledge is correct and complete.

CMRS PROVIDER OR PREPAID WIRELESS SELLER

OWNER, PARTNER OR TITLE

DATE

See instructions on reverse side.

For answers to questions pertaining to completing this form, please call (803) 898-5000; option #3 (sales).

Make your check or money order payable to: South Carolina Department of Revenue

Instructions for Completing Wireless 911 Charge Return

The 911 charge imposed with respect to commercial mobile radio service (CMRS) connection and prepaid wireless retail transaction is paid to the South Carolina Department of Revenue. The amount of the charge is 62 cents (\$0.62) **per mobile identification number** for commercial mobile radio service providers or 62 cents (\$0.62) **per prepaid wireless retail transaction** for prepaid wireless sellers.

Part A - Instructions for Completing CMRS (Commercial Mobile Radio Service) 911 Charge Section

Line 1. Total CMRS (Commercial Mobile Radio Service) 911 Charges Collected: Enter the total amount of CMRS 911 charges collected by multiplying the total number of mobile identification numbers assigned to a South Carolina area code by \$0.62 (monthly CMRS 911 charge collected per mobile identification number.)

Line 2. CMRS Provider Reimbursement: Reimbursement that may be claimed by the CMRS Provider is 2% for collecting and handling the charge.

Line 3. Net Amount Due: Subtract Line 2 from Line 1 and enter the results here.

Part B - Instructions for Completing Prepaid Wireless 911 Charge Section

Line 4. Total Prepaid Wireless 911 Charges Collected: Total number of all prepaid wireless telecommunication service sold minus total number of all prepaid wireless telecommunications services sold for resale equals total number of prepaid wireless retail transactions sold. Enter the total amount of prepaid wireless 911 charges collected by multiplying the total number of prepaid wireless retail transactions by \$0.62 (Charge per prepaid wireless retail transaction).

Line 5. CHARGE AMOUNT DUE: Add lines 3 and 4.

Line 6. Net Amount Due: Subtract Line 7 from Line 6 and enter the results here.

Line 7. Prepaid Wireless Seller Reimbursement: Reimbursement that may be claimed by the prepaid wireless seller is 3% for collecting and handling the charge.

Line 8. Add Penalty and Interest: (See section below for information on penalty and interest calculations.) Add penalty and interest for each period of delinquency (return with payment is not filed and paid on or by due date) and enter total on line 8.

Line 9. TOTAL AMOUNT DUE: Add lines 7 and 8 and enter total here.

Note:

If a billed subscriber purchases a service that is both a CMRS service and a VOIP service, and there is a single active mobile telephone number or successor dialing protocol associated with the service, then only the CMRS 911 charge set forth in Section 23-47-50(F) shall apply to the service.

Definitions:

As used on form, the following definitions are provided under Code Section 23-47-10, and reads:

"**CMRS Connection**" means each mobile number assigned to a CMRS customer.

"**Commercial Mobile Radio Service**" (**CMRS**) means commercial mobile service under Sections 3(27) and 332(d), Federal Telecommunications Act of 1996 (47 U.S.C. Section 151, et seq.), Federal Communications Commission Rules, and the Omnibus Budget Reconciliation Act of 1993. The term includes any wireless two-way communication device, including radio-telephone communications used in cellular telephone service, personal communication service, or the functional and/or competitive equivalent of a radio-telephone communications line used in cellular telephone service, a personal communication service, or a network radio access line. The term does not include services that do not provide access to 911 service, a communication channel suitable only for data transmission, a wireless roaming service or other nonlocal radio access line service, or a private telecommunications system.

"**Prepaid wireless 911 charge**" means the charge that a prepaid wireless seller is required to collect from a prepaid wireless consumer pursuant to Section 23-47-68.

"**Prepaid wireless retail transaction**" means the purchase of prepaid wireless telecommunications service from a prepaid wireless seller for any purpose other than resale.

"**Prepaid wireless seller**" means a person or entity that sells prepaid wireless telecommunications service to another person or entity for any purpose other than resale.

PENALTY AND INTEREST

Failure to File a Return: Five percent (.05) of the amount of tax due (from line 3 and/or 8 of the return) for each month or fraction of a month of delinquency, not to exceed twenty-five percent (.25) of the amount of tax due.

Failure to Pay Tax Due: The penalty is one-half of one percent (.005) of the amount of tax due (the total of line 3 and/or 8 of the return) for each month or fraction of a month of delinquency, not to exceed a total of twenty-five percent (.25) of the amount of tax due. The penalty for failure to file and pay must be combined and entered as a total on Line 4 and/or Line 9.

Interest: Interest is assessed in accordance with Section 6621 and 6622 of the Internal Revenue Code. Rates are based on the prime rate, subject to change quarterly and are compounded daily.