



## **Instructions for Completing Texas Prepaid Wireless 9-1-1 Emergency Services Fee Report**

For detailed information relating to the Texas Prepaid Wireless 9-1-1 Emergency Services Fee and Prepaid Wireless Telecommunications Services, see the Comptroller's website at [www.comptroller.texas.gov/taxes/911/faq-911-prepaid.php](http://www.comptroller.texas.gov/taxes/911/faq-911-prepaid.php).

### **General Instructions** *(continued)*

- Do not separate this report. Return entire page.
- Report only whole dollars in Items 1 through 4.
- Enter "0" if you have no sales to report in Items 1 through 4.

### **Specific Instructions**

- Item 1: Total gross receipts from sales of ALL prepaid wireless telecommunications services** - Enter the total amount (not including tax) of all sales of prepaid wireless telecommunications services. This includes sales made at retail location(s), via Internet, by phone, sales for resale and any prepaid wireless telecommunications services purchased for an exempt use but actually used in a taxable manner. (Example: If a company purchases prepaid wireless telecommunications services for resale and uses those services, they must report the purchase price of the services.)
- Item 2: Receipts in Item 1 generated at retail locations** - Enter the total sales of prepaid wireless telecommunications services made at a place of business where the purchaser pays the retailer in person. Also, include any prepaid wireless telecommunications services removed from inventory for use.
- Item 3: Receipts in Item 1 generated via Internet and telephone** - Enter the total sales of prepaid wireless telecommunications services made via the Internet, by phone or other means that are not made in person at a retail location.
- Item 4: Total amount subject to fee** - Add Items 2 and 3 (do **not** include Item 1).