



# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION



## Emergency Telephone Users (911) Surcharge

This publication is designed to provide basic information about California's Emergency Telephone Users (911) Surcharge to telecommunication service suppliers and service suppliers that also sell prepaid Mobile Telephony Services (MTS). *Please note:* If you sell Prepaid MTS, but are not a service supplier, please visit the "Sellers" tab at [Tax Guide for Sellers of Prepaid Mobile Telephony Services and Telecommunication Service Suppliers](#).

If you have any questions that are not answered in this publication or the Tax Guide, please contact our Customer Service Center at 1-800-400-7115 (CRS:711), and select the option for *Special Taxes and Fees* from the main menu. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

### What is the Emergency Telephone Users (911) Surcharge?

Effective January 1, 2020, the 911 Surcharge changed from a percentage-based surcharge on intrastate telecommunication services to a flat rate surcharge amount on:

- Each access line that a service user subscribes for use in California each month or partial month
- Each purchase of prepaid MTS by a prepaid MTS consumer for each retail transaction in California.

"Access line" means:

- A wireline communications service line.
- A wireless communications service line.
- A Voice over Internet Protocol (VoIP) service that provides access to the 911 emergency communications system.

### Who must register?

- Every service supplier in this state is required to register with us. A "service supplier" is a person supplying an access line to a service user in California.

Additionally, every California service user or prepaid MTS consumer who does not pay the 911 Surcharge to a registered service supplier or seller of prepaid MTS is liable for the 911 Surcharge until it has been paid to the state. Once the service user/prepaid consumer pays the surcharge to the registered service supplier/seller, they are no longer liable.

### How do I register?

You can [apply for an account](#) online at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

### Do I need to register with the California Public Utilities Commission?

You must meet the CPUC's application or registration requirements before you can legally begin providing telecommunication services in California. For information regarding CPUC requirements, visit their website at [www.cpuc.ca.gov](http://www.cpuc.ca.gov), or call 1-415-703-2782.

### What am I required to do?

You are required to collect the 911 Surcharge from your customers and file a monthly return. The return is due on or before the last day of the second month, following each reporting period. For example, returns for January 2020 are due March 31, 2020. Online filing is available by logging in at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). When you file online, you are able to file your return and pay the surcharge due in one transaction. Payment must be submitted to us on or before the due date. For additional payment options, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *Make a Payment/Prepayment*. You must file a return even if you have no surcharges to report. Additionally, other forms may need to be submitted with your return to meet certain reporting requirements. For more information, visit the "Telecommunication Service Suppliers" tab on our [Tax Guide for Sellers of Prepaid Mobile Telephony Services and Telecommunication Service Suppliers](#).

## Am I required to make my payment electronically?

You are required to pay the surcharge due by Electronic Funds Transfer (EFT) if your liability averages \$20,000 or more per month. When you file and pay online by ACH Debit, it satisfies the requirement to file your return and pay via EFT. If you are not required to make payments through EFT, you can do so on a voluntary basis. You must submit [CDTFA-555-ST, Authorization Agreement for Electronic Funds Transfer \(EFT\)](#), to enroll in EFT. In addition to paying the surcharge by the due date, you must also file the return on or before the due date. A return must be filed on or before the due date even if there is no amount owed. Penalty charges will be imposed for a late return, failure to pay by EFT when required, or a late fund transfer. For more information about EFT payments, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), then select *Make a Payment/Prepayment*.

## What is the surcharge rate?

The [Governor's Office of Emergency Services \(Cal OES\)](#) is required by October 1 to determine the annual 911 Surcharge rate for the following year. Once Cal OES notifies us, we will send a rate change notice to service suppliers prior to January 1. Current and prior rates for the 911 Surcharge are available online at [www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm#emcsurcharge](http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm#emcsurcharge).

## How are revenues used?

The 911 Surcharge funds more than 500 official public safety answering points (PSAPs). PSAPs are primarily law enforcement agencies such as local police, sheriff, and fire departments. The surcharge revenues pay for the network and infrastructure that support 911 services, ongoing support, and updating equipment, the network, and the database information that appears at each site when someone calls "911."

## How long do I need to keep records?

All service suppliers must maintain and make available their records for examination by us. All required records must be kept for at least four (4) years.

## May I use a billing agent?

Yes. A billing agent may submit a bill to a service user on behalf of the service supplier, reseller, or billing aggregator.

## What is a billing aggregator?

A billing aggregator is any person engaged in the business of facilitating the billing and collection of charges for telecommunications access lines. The billing aggregator summarizes the information about access lines provided by one or more service suppliers and submits the combined information to one or more local exchange carriers for billing and collection. Billing aggregators who file on behalf of multiple service suppliers have additional reporting requirements.

For more information, visit our [Tax Guide for Sellers of Prepaid Mobile Telephony Services and Telecommunication Service Suppliers](#).

## What access lines are not subject to the 911 Surcharge?

The following access lines are not subject to the 911 Surcharge:

- Access lines supplying lifeline service.
- Access lines connected to public telephones.
- Access lines for which no charges are billed by a service supplier to a service user.

## Taxpayers' Rights Advocate

If you would like to know more about your rights as a taxpayer, or if you have been unable to resolve a problem through normal channels (for example, by speaking to a supervisor), please visit the Taxpayers' Rights Advocate Office page on our website at [www.cdtfa.ca.gov/tra](http://www.cdtfa.ca.gov/tra). You may also contact the Taxpayers' Rights Advocate for help at 1-888-324-2798 or 1-916-324-2798. Their fax number is 1-916-323-3319. If you prefer, you can write to:

Taxpayers' Rights Advocate, MIC:70  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0070

*Please note:* This publication summarizes the law and applicable regulations in effect when the publication was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

