

GENERAL INSTRUCTIONS

Who Should File: All persons and dealers who are subject to the prepaid 911 charge imposed under Louisiana Revised Statute 33:9109.1 are required to file a tax return quarterly. A prepaid 911 service is defined as a commercial mobile radio service as defined by 47 C.F.R. 20.3 in addition to any other service capable of accessing 911 through the use of voice, text, video, image, data, or any other means. Returns are due on or before the 20th day of the month following each calendar quarter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the next day thereafter.

Dollar Amounts: All amounts on the return should be rounded to the nearest dollar.

SPECIFIC INSTRUCTIONS

Line 1 – Enter the gross sales of services that are subject to the prepaid 911 charge. This includes the total sales price for prepaid commercial mobile radio services as well as any other prepaid service that is capable of accessing 911 through the use of voice, text, video, image, data or any other means. Examples of transactions subject to the prepaid 911 charge include sales of prepaid cellular phones, sales of prepaid cellular phone cards and sales of prepaid additional units of airtime or “minutes” with no reduction for any purpose. All taxable and exempt sales must be entered on this line.

Line 2A – Enter sales to the U.S. Government, State of Louisiana, or any parish and municipal government, or to any agency, board, commission or instrumentality of federal, state or local governments.

Line 2B – The gross sales of prepaid cellular phones, prepaid cellular phone cards or additional units of airtime or minutes for resale are exempt provided the purchaser furnishes a valid exemption certificate indicating that the purchaser is entitled to purchase tax-free for resale purposes.

Line 2C – Enter cash discounts, sales returns and allowances that have not already been deducted from gross sales as reported on Line 1.

Line 3 – Add Lines 2A, 2B and 2C together. Enter total on Line 3.

Line 4 – Subtract Line 3 from Line 1. Enter the difference on Line 4.

Line 5 – Multiply Line 4 by 4 percent (.04). Enter amount on Line 5.

Line 6 – In cases where the total amount of prepaid 911 charges collected exceeds the amount shown on Line 5, any excess 911 charges must be remitted to the Louisiana Department of Revenue. Enter excess prepaid 911 charges on Line 6.

Line 7 – Add Lines 5 and 6 together and enter total on Line 7.

Line 8 – To receive the seller’s compensation for remittance of the service charge levied, deduct 2 percent (.02) from the total prepaid 911 charges accounted for and payable to the Louisiana Department of Revenue on Line 7. This compensation is allowed only if the return and payment is made in a timely manner. Enter allowable seller’s compensation amount on Line 8.

Line 9 – Subtract Line 8 from Line 7 and enter difference on Line 9.

Line 10 – A return becomes delinquent on the day after the due date as discussed in the General Instructions above. If the return is filed late, a delinquent penalty of 5 percent for each 30 days or fraction thereof of delinquency, not to exceed 25 percent of the net tax due on Line 9 must be entered on Line 10.

NOTE – In addition to the delinquent penalties reported above, a taxpayer may also incur a negligence penalty if circumstances indicate willful negligence or intentional disregard of rules and regulations. Also, an examination fee may be imposed in the event the Department is required to issue a billing notice necessitated by the filing or lack of filing of this return.

Line 11 – Refer to the Tax Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department’s website at www.revenue.louisiana.gov.

Line 12 – Add Lines 9, 10 and 11 together. Enter the total on Line 12. This is the total payment due to the Louisiana Department of Revenue. You must file your returns and remit your payments electronically using the Department’s Louisiana Taxpayer Access Point (LaTAP) system (<https://ldrtap.rev.louisiana.gov/>) or by using the services of one of the software vendors listed on our website (www.revenue.louisiana.gov/sections/eservices/thirdparty.aspx)