

INSTRUCTIONS

General information

Each telecommunications provider is required to file a return and pay the tax **quarterly. Please do not send monthly.** You must file a return even if there was no tax collected for the reporting period. The tax is imposed on each paying retail subscriber who has telecommunications service with access to the 911 emergency reporting system.

Due date

Your tax return and payment of the tax is due on or before the last day of the month following the end of each quarter. **Please do not send monthly.** The due dates are April 30, July 31, October 31, and January 31.

Instructions

Line 1. Enter the total number of telecommunications accesses provided to the 911 emergency reporting system for the quarter.

Line 3. Multiply the number of telecommunications accesses by the tax rate and enter the amount of tax due.

Penalty. A penalty is imposed if you mail your return and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than three months after the due date, add an additional penalty of 20 percent of the unpaid tax.

Interest. Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is 7 percent annually or 0.5833 percent per month (0.0192 percent per day).

Sign and date your return. Please do not use red ink or staple your check or money order to this return.

Mail this return with your check payable to:

**EMERGENCY COMMUNICATIONS TAX
OREGON DEPARTMENT OF REVENUE
PO BOX 14110
SALEM OR 97309-0910**

What is the applicable law?

Chapter 533, Oregon laws of 1981. Chapter 401, Oregon Revised Statutes.

Taxpayer assistance

Telephone:

Salem 503-378-4988
Toll-free within Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):
503-945-8617 (Salem) or 1-800-886-7204 (toll-free within Oregon).

Americans with Disabilities Act (ADA): This information is available in alternative formats. Call 503-378-4988 (Salem) or 1-800-356-4222 (toll-free within Oregon).

For general tax information: www.dor.state.or.us

Asistencia en español. Llame al 503-945-8618 en Salem.



Oregon

Theodore R. Kulongoski, Governor

Department of Revenue

955 Center St NE
Salem OR 97301-2555

OREGON 911 EMERGENCY COMMUNICATIONS TAX 2004 INFORMATION

Quarterly Tax Return

Enclosed are your quarterly tax return forms for the Oregon 911 Emergency Communications Tax program. Use them to report and pay the tax imposed on telecommunication accesses. The due dates are shown on the returns.

The quarterly reporting periods and due dates are as follows:

Quarterly Reporting Periods and Due Dates		
<i>Quarter:</i>	<i>Ending:</i>	<i>Due Date:</i>
1st quarter (period 3)	03/31/04	04/30/04
2nd quarter (period 6)	06/30/04	07/31/04
3rd quarter (period 9)	09/30/04	10/31/04
4th quarter (period 12)	12/31/04	01/31/05

Please retain a copy of each completed return for your records.

Who Must File

Any corporation, individual, or group of individuals that provide telecommunications access to the 9-1-1 Emergency Reporting System must be registered with the Department of Revenue and shall collect this tax from each customer and pay the tax. Returns not filed by the due dates are delinquent. Delinquent returns and payments are subject to penalty and interest. Mail your returns and payments to: Oregon Department of Revenue, PO Box 14110, Salem OR 97309-0910.

Business Identification Number

Each taxpayer is identified by a business identification number (BIN) assigned by the department. Your BIN has been entered on your quarterly return forms. Please refer to your BIN when filing all tax returns, and in your inquiries with the department. Write your BIN on all payments made with your returns.

Questions?

For information, or if you have questions about your returns or payments, please contact Linda Rodgers in the Special Programs Administration Unit at 503-945-8356.