

INSTRUCTIONS

General information

Each telecommunications provider is required to file a return and pay the tax **quarterly**. **PLEASE DO NOT SEND RETURNS OR PAYMENTS MONTHLY**. You must file a return even if there was no tax collected for the reporting period. The tax is imposed on each retail subscriber who has telecommunications service with access to the 911 emergency reporting system.

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, an additional penalty of 20 percent of the unpaid tax is due.

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 9 percent annually.

Final return. If this business is disposed of or closed, a "Final Return" must be filed immediately and the tax due must be paid. Write "Final Return" across the top of your return.

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.

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

Mail original 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

General tax information www.oregon.gov/DOR
Salem 503-378-4988
Toll-free from Oregon prefix 1-800-356-4222

Asistencia en español:

Salem 503-945-8618
Gratis de prefijo de Oregon 1-800-356-4222

TTY (hearing or speech impaired; machine only):

Salem 503-945-8617
Toll-free from Oregon prefix 1-800-886-7204

Americans with Disabilities Act (ADA): Call one of the help numbers for information in alternative formats.

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Oregon

Theodore R. Kulongoski, Governor

Department of Revenue

955 Center St NE
Salem OR 97301-2555

OREGON 911 EMERGENCY COMMUNICATIONS TAX 2007 INFORMATION

Quarterly Tax Returns

Enclosed are quarterly tax returns for the 2007 Oregon 9-1-1 Emergency Communications Tax program. Use them to report and pay the tax imposed on telecommunications accesses. The due dates are shown on the returns.

The quarterly reporting periods and due dates are as follows. *Please do not pay monthly.*

Quarterly Reporting Periods and Due Dates

<i>Quarter:</i>	<i>Ending:</i>	<i>Due Date:</i>
1st quarter (period 3)	03/31/07	04/30/07
2nd quarter (period 6)	06/30/07	07/31/07
3rd quarter (period 9)	09/30/07	10/31/07
4th quarter (period 12)	12/31/07	01/31/08

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

Who Must File

Any corporation, individual, or group of individuals who provides telecommunications service capable of accessing the 9-1-1 Emergency Reporting System in Oregon must register with the Oregon Department of Revenue and shall collect this tax from each customer and pay the tax quarterly. Returns and payments not filed by the due dates are subject to penalty and interest. Mail your returns and payments to:

OREGON DEPARTMENT OF REVENUE
PO BOX 14110
SALEM OR 97309-0910

If you did not provide telephone access in Oregon during a reporting period, put a zero on the form and return it. If you **do not provide** telecommunication service in Oregon **at any time**, please let us know.

Business Identification Number

Each taxpayer is identified by a unique 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.