



# Instructions for Form NYC-E-911 Surcharge

## HIGHLIGHT OF RECENT LEGISLATIVE CHANGE

Effective July 22, 2010, all providers of voice over internet protocol service ("VOIP") providing service within New York City are required to add a monthly surcharge of one dollar per telephone access line, or equivalent, per month to all service bills. See Local Law 30 of 2010 and Lines 7 through 9 of this form.

## GENERAL INFORMATION

Local Law 15 of 2002 amends Title 11 of the Administrative Code of the City of New York by adding a new chapter 23-B, known as the "wireless communications surcharge act". The law imposes a surcharge of 30 cents per month on every wireless communication device whose place of primary use is within the City of New York.

Local Law 16 of 2002 amends Subdivision (a) and (c) of section 11-2323 of the Administrative Code of the City of New York, as added by Local Law 94 for the year 1991, by establishing a surcharge of \$1.00 (one dollar) per telephone access line per month on the customers of every telephone service supplier within the City of New York.

The surcharges shall be used to pay for the costs associated with the design, construction, operation, maintenance and administration of public safety communications networks serving the City of New York. The surcharge is to be separately stated and added to every customer's bill. Each wireless communications service supplier and each telephone service supplier that provides local access service within the 911 service area in the City of New York is entitled to retain, as an administrative fee, an amount equal to two percent of its collections of the surcharge.

## DEFINITIONS:

**"Wireless communications device"** means any equipment used to access a wireless communications service.

**"Wireless communications service"** means all commercial mobile services, as that term is defined in section 332(d) of title 47, United States Code, as amended from time to time, including, but not limited to, all broadband personal communications services, wireless radio telephone services, geographic area specialized and enhanced specialized mobile radio services, and incumbent-wide area specialized mobile radio licensees, that offer real time, two-way voice or data service that is interconnected with the public switched telephone network or otherwise provides access to emergency communications services.

**"Wireless communications service supplier"** means any commercial entity that operates a wireless communications service.

Examples of devices on which the surcharge is not imposed include one-way beepers, walkie-talkies, and medical lifeline services.

**"Place of primary use"** means the street address that is representative of where the customer's use of the wireless communications service primarily occurs, which address must be either the residential street address or the primary business street address of the customer, and within the licensed service area of the wireless communications service provider. Wireless service providers may treat the customer address used under a service contract or agreement in effect on July 28, 2002 as that wireless customer's place of primary use for the remaining term of such service contract or agreement.

**"Voice over internet protocol service" or "VOIP service"** means any service that (i) enables real-time, two-way communications; (ii) requires a broadband connection from the user's location; (iii) requires internet protocol compatible customer premises equipment (CPE); and (iv) permits users generally to receive calls that originate on the

public switched telephone network and to terminate calls to the public switched telephone network.

## EFFECTIVE DATE OF SURCHARGE

All service providers must begin reflecting the surcharges on customers' bills no later than October 7, 2002. Providers of VOIP service must begin reflecting the surcharge on customers' bills no later than September 7, 2010. However surcharge monies collected prior to the effective date must be remitted to the Department of Finance.

## FILING A RETURN AND PAYMENT OF SURCHARGE

Returns are due on or before the 25th day of each month, covering surcharge monies collected for the preceding calendar month.

Payments must be made in US dollars, drawn on a US bank. Checks drawn on foreign banks will be rejected and returned. Make your remittance payable to: NEW YORK CITY DEPARTMENT OF FINANCE.

For further information, call 311. If calling from outside of the five NYC boroughs, please call 212-NEW-YORK (212-639-9675).

**Preparer Authorization:** If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from the return,
- Call the Department for information about the processing of your return of the status of your payment(s), and
- Respond to certain **notices that you have shared with the preparer** about math errors, offsets and return preparation. The notices **will not** be sent to the preparer.

**You are not authorizing** the preparer to receive any refund check, bind you to anything (including any additional E-911 surcharge amount due), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire 90 days after the filing of the return. **Failure to check the box will be deemed a denial of authority.**

## MAILING INSTRUCTIONS

### **ALL RETURNS EXCEPT REFUND RETURNS**

NYC DEPARTMENT OF FINANCE  
P.O. BOX 5564  
BINGHAMTON, NY 13902-5564

### **RETURNS CLAIMING REFUNDS**

NYC DEPARTMENT OF FINANCE  
P.O. BOX 5563  
BINGHAMTON, NY 13902-5563

### **REMITTANCES**

**PAY ONLINE WITH FORM NYC-200V-EXCISE  
AT NYC.GOV/FINANCE**

OR

**Mail Payment and Form NYC-200V-EXCISE ONLY to:**  
NYC DEPARTMENT OF FINANCE

E-911  
P.O. BOX 3646  
NEW YORK, NY 10008-3646