



FORM 911 INSTRUCTIONS – EMERGENCY TELEPHONE SERVICE FEE

These instructions will help you prepare your return. If you have questions about Montana's Emergency Telephone Service Fee, please call us toll-free at (866) 859-2254; in Helena at 444-6900, or visit our website at revenue.mt.gov for detailed instructions.

How to file your return. When filing your quarterly 911 emergency telephone service fee return, we encourage you to file and pay electronically through Taxpayer Access Point (TAP). Electronic payment and filing is simple, secure, and convenient. To register for electronic filing, go to <https://tap.dor.mt.gov>. You will need your business account number and zip code. Once you are registered, you will be able to file, pay and view your past returns and transactions.

If you choose not to file electronically, complete Form 911 using blue or black ink. Print your numbers in the blocks provided. Do not include a dollar sign in the amounts you enter.

When and where to file. Your 911 emergency telephone service fee return and payment is due on or before the last day of the month following the end of each quarter. The due dates are April 30, July 31, October 31, and January 31.

If you choose not to file and pay electronically, mail your original return and payment to Montana Department of Revenue, PO Box 5835, Helena, MT 59604-5835.

Penalty and Interest. If your return and payment are not filed by the due date, a penalty of 0.10 (10%) is assessed against any unpaid fee. Interest accrues at 1% per month or fraction of a month on the outstanding fee, until it is paid.

Specific Instructions

Lines 1, 2, and 3. Please provide your FEIN, Account ID and Period ending date.

Line 4. If you are amending a prior period return, place an "X" in the box provided.

Line 5. If your mailing address has changed, place an "X" in the box and print your new address in the space provided.

Line 6. If you sold your business, changed your entity type, or closed your business, enter the date this change occurred. For example, when changing your entity type from a sole proprietorship to a partnership, you are required to close your sole proprietorship account and re-register your account under your new partnership entity type.

Line 7. Place an "X" in the box or boxes that best describe the type or types of service you provide. If you offer services that are not specifically identified, place an "X" in the "Other" box and briefly identify the service provided. If you checked the box "Prepaid service provider," place an "X" in the box that describes the method you are

using to calculate your number of access lines.

- Decrement method: On a monthly basis you collect \$1.00 (1 dollar) from each active prepaid subscriber whose account balance is equal to or greater than \$1.00 (1 dollar).
- Average revenue method: On a monthly basis you divide the total intrastate revenue by the average revenue for each prepaid subscriber to determine your total access lines for the month.

Line 8a. Enter separately by month the total number of access lines provided. Then, add these amounts and enter the sum of the three separate months in the "Total" column. If you are a prepaid service provider, calculate your total access lines using either the decrement method or the average revenue method explained on line 7.

Line 8b. Enter separately by month the total number of exempt access lines provided. Then, enter the sum of the three separate months in the Total column. Exempt access lines include access lines billed directly to the federal government or tax exempt instrumentalities of the federal government; access lines of an Indian tribe on its reservation; access lines of enrolled tribal members who reside on their own reservation and who do not receive 911 service; and official station testing lines owned by you, as the provider.

Line 8c. Subtract line 8b from line 8a and enter the results separately by month on line 8c. Then, enter the sum of the three separate months in the "Total" column.

Line 9. Multiply the total on line 8c by \$1.00 (1 dollar) and enter the result on line 9. This is the amount of your 911 fee due.

Line 10. If you have collected any previously written-off 911 fees that you subtracted in a prior period, enter that amount on line 10. You are required to pay the fee in the quarter you received payment for the bad debts previously written off.

Line 11. Enter on line 11 any 911 fee previously reported to us where you remitted the fee that is subsequently deemed uncollectable and written off.

Line 12. Add lines 9 and 10, then subtract line 11 and enter the result on line 12. This is the amount of your 911 fee that you owe.

Line 13. Enter the amount you are paying with this return. In most cases, this is the amount reported on line 12.



Emergency Telephone Service Fee

MONTANA
911
Rev 06 10

Name _____

1. FEIN -

Address _____

2. Acct ID - - 9 1 1

Address _____

3. Period ending / /

City _____

4. If this is an amended return, check here

State _____ Zip _____

5. If your address has changed, check this box

and print your new address here _____

6. If you are no longer in business and want your account cancelled, enter your final date of operations here

/ /

7. Please check the appropriate box(es):

- Prepaid service provider, using Wireless service provider
- Internet service provider/VOIP *Decrement method* Other (please specify) _____
- Wireline service provider *Average revenue method*

8. a. All access lines for each month of the quarter

Total of all access lines

1st 2nd 3rd =

b. Exempt access lines for each month of the quarter

Total exempt access lines

1st 2nd 3rd =

c. Access lines for each month of the quarter – subtract line 8b. from 8a.

Total access lines

1st 2nd 3rd =

9. Multiply total access lines on 8c. by \$1.00

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10. Previously written off 911 fees collected this quarter

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11. Uncollectable 911 fees reported in prior periods

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12. Total 911 fee due – add lines 9 and 10; then subtract line 11

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13. Amount paid with this return

.

Signature _____

Title _____

Date _____

Phone _____

