



## FORM TDD INSTRUCTIONS – TELECOMMUNICATION SERVICE FEE

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

**How to file your return.** When filing your quarterly telecommunications 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 TDD 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 telecommunications service fee return and payment is due by 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 is not filed by the due date, a late file penalty will be assessed. The penalty is either \$50 or the amount of tax due, whichever is less. In addition, a late payment penalty of 1.2% a month, maximum 12% will be assessed on your unpaid fee. Interest accrues at 1% per 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 return for a prior period, place an "X" in the box provided.

**Line 5.** If your mailing address has changed, place an "X" in the box and write 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 \$0.10 (10 cents) from each active prepaid subscriber whose account balance is equal to or greater than \$0.10 (10 cents).
- 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 reservations 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 \$0.10 (10 cents) and enter the result on line 9. This is the amount of your TDD fee due.

**Line 10.** If you have collected any previously written-off TDD 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 TDD 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 TDD fee.

**Line 13.** You are entitled an administrative fee to cover administrative expenses for collecting the TDD fee. Multiply line 12 by 0.0075 (0.75%) and enter the result on line 13.

**Line 13.** Subtract line 13 from line 12 and enter the result on line 13. This is your total TDD fee due.

**Line 14.** Enter the amount you are paying with this return. In most cases, this is the amount reported on line 13.



# Telecommunications Service Fee

MONTANA  
TDD  
Rev 06 10

Name \_\_\_\_\_  
Address \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_  
State \_\_\_\_\_ Zip \_\_\_\_\_

- 1. FEIN  -
- 2. Acct ID  -  - T D D
- 3. Period ending  /  /
- 4. If this is an amended return, check here
- 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*
  - Wireline service provider  *Average revenue method*
  - Other (please specify) \_\_\_\_\_

8. a. All access lines for each month of the quarter			Total of all access lines
1st	2nd	3rd	=
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
b. Exempt access lines for each month of the quarter			Total exempt access lines
1st	2nd	3rd	=
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
c. Access lines for each month of the quarter			Total access lines
1st	2nd	3rd	=
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- 9. Multiply total access lines on 8c. by \$0.10  .
- 10. Previously written off TDD fees collected this quarter  .
- 11. Uncollectable TDD fees reported in prior periods  .
- 12. TDD fee – add lines 9 and 10; then subtract line 11  .
- 13. Administrative allowance – multiply line 12 by 0.75% (0.0075)  .
- 14. Total TDD fee due – subtract line 13 from line 12  .
- 15. Amount paid with this return  .

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Phone \_\_\_\_\_

