



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION



Emergency Telephone Users Surcharge Program—911 and 988 Surcharges

This publication provides basic information about California's Emergency Telephone Users Surcharge Program, the 911 and 988 surcharges to telecommunication service suppliers and service suppliers that also sell prepaid mobile telephony services (MTS).

If you sell prepaid MTS, but are not a service supplier, please visit the *Sellers* tab at [Tax Guide for Sellers of Prepaid Mobile Telephony Services \(MTS\) and Telecommunication Service Suppliers](#).

If you have any questions that are not answered in this publication or the tax guide, please contact our Customer Service Center at 1-800-400-7115 (CRS:711), and select the option for *Special Taxes and Fees* from the main menu. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

What are the 911 and 988 surcharges?

The 911 and 988 surcharges support the costs of installing, administering, and supplying communication services for the 911 emergency communication system and the 988 Suicide and Crisis Lifeline. The surcharges are imposed on:

- Each access line for each month or partial month that a service user subscribes with a service supplier.
- Each retail sale of prepaid MTS in California.

"Access line" means a:

- Wireline communications service line.
- Wireless communications service line.
- Voice over Internet Protocol (VoIP) service line.

Who must register?

Every service supplier in this state is required to register with us. A "service supplier" is a person supplying an access line to a service user in California.

Additionally, every California service user or prepaid MTS consumer who does not pay the 911 or 988 surcharge to a registered service supplier or seller of prepaid MTS is liable for the surcharges until they have been paid to the state. Once the service user or prepaid consumer pays the surcharges to the registered service supplier or seller, they are no longer liable.

How do I register?

You can [apply for an account](#) online at www.cdtfa.ca.gov. Click the *Register Online* button to get started. If you have questions, please contact our Customer Service Center.

Do I need to register with the California Public Utilities Commission (CPUC)?

You must meet the CPUC application or registration requirements before you can legally provide telecommunication services in California. For information regarding CPUC requirements, visit their website at www.cpuc.ca.gov, or call 1-415-703-2782.

What am I required to do?

You are required to collect the 911 and 988 surcharges from your customers and file a monthly return electronically by logging in at www.cdtfa.ca.gov.

Your return is due on or before the last day of the second month following each reporting period. For example, returns for January 2023 are due March 31, 2023.

When you file online, you can file your return and pay the surcharges due in one transaction. Payment must be submitted to us on or before the due date. For additional payment options, visit our website at www.cdtfa.ca.gov and select *How Do I.../Make a Payment*.

You must file a return electronically even if you have no surcharges to report. Additionally, you may need to submit other forms with your return to meet certain

reporting requirements. For more information, visit the *Telecommunication Service Suppliers* tab on our [Tax Guide for Sellers of Prepaid Mobile Telephony Services \(MTS\) and Telecommunication Service Suppliers](#).

Am I required to make my payment electronically?

You are required to pay the surcharges due by Electronic Funds Transfer (EFT) if your liability averages \$20,000 or more per month. You must file your return and pay the surcharges due on or before the due date (even if you do not owe any surcharges). We will impose penalty fees for filing a late return, not paying by EFT when required, or transferring funds late. For more information about making your payment online, including EFT payments, visit our website at www.cdtfa.ca.gov/services/#Make-a-Payment.

How do I find the surcharge rates?

Current and prior rates for the 911 and 988 surcharges are available online at www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm#emcsurcharge. The Governor's Office of Emergency Services (Cal OES) is required to determine the annual 911 and 988 surcharge rates for the following year by October 1 each year. Once Cal OES notifies us, we will send a rate change notice to service suppliers prior to January 1.

How long do I need to keep records?

All service suppliers must maintain required records for at least four years and make them available for examination by us on request.

May I use a billing agent?

Yes. A billing agent may submit a bill to a service user on behalf of the service supplier, reseller, or billing aggregator.

What is a billing aggregator?

A billing aggregator is any person engaged in the business of facilitating the billing and collection of charges for telecommunications access lines. The billing aggregator summarizes the information about access lines provided

by one or more service suppliers and submits the combined information to one or more local exchange carriers for billing and collection. Billing aggregators who file on behalf of multiple service suppliers must first sign up for a third-party login and obtain a service supplier approval to access and file returns. See our video [tutorials](#) for more information.

For more information, visit our [Tax Guide for Sellers of Prepaid Mobile Telephony Services \(MTS\) and Telecommunication Service Suppliers](#).

What access lines are not subject to the 911 and 988 surcharges?

The following access lines are not subject to the surcharges:

- Access lines supplying lifeline service.
- Access lines connected to public telephones.
- Access lines for which no charges are billed by a service supplier to a service user.

Can I bill the surcharges as a single-line item?

Service suppliers may elect to combine the 911 and 988 surcharges into a single-line item on the service user billing. The combined surcharge must be labeled as the "911/988 Surcharge" on the bill. The service supplier must pay the combined surcharges collected to us in separate amounts for each surcharge.

Taxpayers' Rights Advocate

If you would like to know more about your rights as a taxpayer, or if you have been unable to resolve a problem through normal channels (for example, by speaking to a supervisor), please visit the *Taxpayers' Rights Advocate Office* page on our website at www.cdtfa.ca.gov/tra. You may also contact the Taxpayers' Rights Advocate for help at 1-888-324-2798 or 1-916-324-2798. Their fax number is 1-916-323-3319. If you prefer, you can write to:

Taxpayers' Rights Advocate, MIC:70
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0070

This publication summarizes the law and applicable regulations in effect when the publication was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.

