



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

## **IMPORTANT NOTICE REGARDING EMERGENCY TELEPHONE USERS SURCHARGE RETURN**

Recently, the United States District Court, Northern District of California (*MetroPCS California, LLC v. Michael Picker et al*, Case Number 17-cv-05959-SI) declared the Prepaid Mobile Telephony Services (MTS) Surcharge Collection Act unenforceable. Therefore, effective January 1, 2019, prepaid MTS service suppliers must revert back to collecting the Emergency Telephone Users Surcharge (ETUS) on all charges for intrastate telecommunication service, including VoIP and wireless services (prepaid and postpaid).

Your ETUS Return has been reformatted to a single-column return beginning with the January 2019 reporting period. Please report your total charges due from service users for all *postpaid* intrastate telecommunication services subject to the surcharge other than charges for VoIP services on Line 1. Report your total charges due from service users for all *prepaid* intrastate telecommunication services subject to the surcharge other than charges for VoIP services on Line 2. The ETUS rate is currently set at 0.75 percent.

For more information regarding the changes to the prepaid MTS and ETUS programs, please visit the California Department of Tax and Fee Administration website at [www.cdtfa.ca.gov/formspubs/1593.pdf](http://www.cdtfa.ca.gov/formspubs/1593.pdf). If you have additional questions regarding the ETUS program, you may call our Customer Service Center at 1-800-400-7115 (TTY:711). From the main menu select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.