




State of Georgia Department of Revenue



KEEP THESE INSTRUCTIONS AND WORKSHEET WITH YOUR RECORDS

Instructions

1. Download (free) the latest version of Adobe Reader.
<http://www.adobe.com/products/acrobat/readstep2.html>
2. Complete the worksheet below to automatically create your return.
3. Click the  "PMnt" button to print a completed Prepaid Wireless Return.
4. Sign and date the return.
5. Cut the return along the dotted line and mail the return to:
Georgia Department of Revenue
P O Box 105296
Atlanta, GA 30348-5296

DO NOT fold, staple or paper clip items being mailed.

DO NOT mail in the worksheet; keep this for your records.

Prep Wireless Return - Worksheet

1. Prepaid Charge Number:		911-		2. Period Ending:		Select	
3. Business Name:							
4. Street Address Line 1:							
5. Street Address Line 2:							
6. City:				7. State:		8. ZIP:	
						-	
9. Taxpayer Name:							
10. Phone Number:							
11. Type Of Return:		Amended:		<input type="checkbox"/>			
12. Total Number of Prepaid Wireless Transactions:							
13. Rate:		x \$0.75					
14. Balance Due (Line 12 x Line 13).....		\$0.00					
15. Vendor's Compensation (Line 14 x 0.03).....							
16. Total Amount Due (Line 14 minus Line 15).....							

PREPAID WIRELESS 911 CHARGE

General Instructions

WHO MUST FILE A RETURN:

All dealers who sell prepaid wireless telecommunications services must collect a charge of \$0.75 per transaction. The charge must be collected at the time of retail sale and be separately stated on the dealer's invoice, receipt, or similar document provided to the consumer.

WHEN YOU MUST FILE:

The Prepaid Wireless return must be filed on the same frequency as the Master Sales and Use Tax account of the taxpayer. If no Master is being used, then this must match the frequency of the most frequent of the filing frequencies used by the taxpayer's Sales and Use tax accounts. The return and payment are due on the same day as the Georgia Sales and Use tax return.

HOW TO FILE:

Taxpayers mandated to electronically file and pay for Sales and Use tax are also mandated to electronically file and pay the Prepaid Wireless 911 Charge return. All taxpayers are encouraged to file and pay electronically. Please visit www.gataxinfo.org.

PENALTY AND INTEREST ON DELINQUENT RETURNS:

- Returns and payments are considered timely if postmarked by the due date of the return (generally the 20th of the month) following the close of the reporting period. Taxpayers will be billed penalty and interest for all returns and payments filed after this date.
- A penalty of five percent (.05) of the amount due or five dollars (\$5.00), whichever is greater, will be billed after the return is processed. This penalty will be billed for each month, or fraction of a month, when the return is delinquent.
- The penalty amount will not exceed twenty-five percent (.25) or twenty five dollars (\$25.00), whichever is greater.
- Interest is calculated at one percent (.01) of the amount delinquent for each month, or fraction of a month, and will continue as long as the amount is delinquent.

IF YOU ARE DUE A REFUND:

Use Georgia Form ST-12 to claim any refund amount due to overpayment.

CERTIFICATION AND SIGNATURE:

The return must be completed and signed in order to be considered timely filed.

AMENDED RETURNS:

If adjustments need to be made after a return has already been received by the Department, an amended return must be submitted on an Prepaid Wireless 911 Charge form with the amended return box checked. The amended return should reflect the changes to the original return information.

RECORDS:

A copy of this return and records of both purchases and sales including sales invoices must be retained and open for inspection by authorized representatives of the Georgia Department of Revenue.

Line-by-Line Instructions

Record the Prepaid Charge Number, name, and address of the registered taxpayer. The Period Ending should be the end date (mm/dd/yy) of the reporting period. Check the Amended Return box if you are amending a previously filed return.

Line 1: Enter the Total Number of Prepaid Wireless Transactions in which the charge is applicable. A seller may elect to not apply the charge to sales of prepaid wireless service of 10 minutes or less or \$5.00 or less when the sales price is itemized on the customer's invoice and the single retail transaction does not contain a prepaid wireless device or another prepaid wireless service.

Line 2: The rate is \$0.75 per prepaid wireless transaction.

Line 3: Enter the Balance Due. Multiply Line 1 by Line 2. Enter the unrounded figure.

Line 4: If the return is filed and paid on or before the due date, Line 3 x 0.03.

Line 5: Subtract Line 4 from Line 3 and enter the Amount Due. Enter the unrounded figure. This is the amount you must remit.

Mailing Instructions

Mail the return to the following address:

Return or amended return with check/money order remittance
 Georgia Department of Revenue
 P O Box 105296
 Atlanta, Georgia 30348-5296

Additional forms and information may be obtained from the Department of Revenue website: <https://etax.dor.ga.gov>

PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.
PLEASE DO NOT STAPLE. PLEASE REMOVE ALL CHECK STUBS.

Cut on dotted line

PWR (Rev. 08/12)
Prepaid Wireless Charge Return



BUSINESS NAME AND ADDRESS

Amended Return

1326204012

Prepaid Charge Number 911-	Period Ending	Vendor Code 040	1	Total Number of Prepaid Wireless Transactions	
Under penalties of perjury, I certify that this return, including any accompanying schedules or statements, has been examined by me and is to the best of my knowledge and belief a true and complete return.			2	Rate	x 0.75
Taxpayer Signature		Date	3	Balance Due (Line 1 x Line 2)	
Taxpayer Name		Telephone Number	4	Vendor's Compensation (See Instructions) Line 3 x 0.03	
Preparer Signature (If other than taxpayer)		Date	5	Total Amount Due (Line 3 minus Line 4)	

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