



Wireless Communications Service Surcharge Report

WCS-1-MN

(11/04)

Use this form to report transactions for the period:
September 1, 2004, through November 30, 2004

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You must file this form by **December 15, 2004**

Taxpayer identification number		Business telephone number ()	Change of business information - If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get forms from our Web site, by fax, or by phone. See <i>Need help?</i> on the back page.	<i>For office use only</i>
Legal name				
dba (doing business as) name				
Number and street				
City, state, ZIP code				

**Please read the instructions on the back before completing this form.
Enter the appropriate information below for the period covered by this report.**

September 2004

Number of devices	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total surcharge collected for the month (multiply number of devices by 1.20)		1.	<input type="text"/>

October 2004

Number of devices	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total surcharge collected for the month (multiply number of devices by 1.20)		2.	<input type="text"/>

November 2004

Number of devices	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total surcharge collected for the month (multiply number of devices by 1.20)		3.	<input type="text"/>

Total surcharge collected for the period (add lines 1, 2, and 3)	<input type="text"/>	4.	<input type="text"/>
Commission (multiply line 4 by 1.166% (.01166); see instructions)	<input type="text"/>	5.	<input type="text"/>
Total amount due (subtract line 5 from line 4)	<input type="text"/>	6.	<input type="text"/>
Payment enclosed	<input type="text"/>	7.	<input type="text"/>

Mark an **X** in the box to the right if you are a wireless customer remitting the surcharge directly to the Tax Department.

I certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 210.45 of the Penal Law. I understand that the state is authorized to investigate the accuracy of any information entered on this report.

Signature		Title	Date	Telephone number ()
Paid preparer's use only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name or yours, if self-employed			EIN (employer identification number)
	Address		ZIP code	Telephone number ()

Instructions

General information

The County Law was amended in 2002 to expand the existing statewide cellular telephone service surcharge to include all wireless communications services. For bills rendered on or after August 1, 2002, a monthly \$1.20 fee is imposed for **each** device used to access these services. The surcharge is to be collected by wireless communications service suppliers from their customers. Therefore, wireless communications service plans that include multiple devices are subject to the new surcharge on **each** device, regardless of the pricing structure for the plan.

The surcharge applies to all wireless communications services if the wireless communications customer's *place of primary use* is in New York State. The *place of primary use* is the primary business street address or primary residential street address of the customer, within the licensed service area of the wireless communications service provider. A *wireless communications service* is any commercial mobile service, as that term is defined in section 332(d) of Title 47 of the United States Code, that offers real-time, **two-way** voice or data service that is interconnected with the public switched telephone network or otherwise provides access to emergency communications services. A wireless communications device is any equipment used to access a wireless communications service. Examples of wireless communications devices on which the surcharge is imposed include cellular telephones, two-way beepers, and other devices (for example, PDAs and handheld or laptop computers, etc.) that have two-way wireless communications capabilities over a public switched network. Examples of devices on which the surcharge is **not** imposed include one-way beepers, walkie-talkies, and medical lifeline services.

Wireless communications service suppliers providing service in New York State must add the surcharge to bills rendered on or after August 1, 2002, to every customer whose place of primary use is in New York State. The surcharge must be separately stated on the bill as a single charge; for example, \$1.20 for a plan with one device, \$2.40 for a plan with two devices, \$3.60 for a plan with three devices, etc.

For more information, including information about exempt customers, please see TSB-M-02(5)M, *State Wireless Communications Service Surcharge*.

Specific instructions

Enter your legal name, doing business as (dba) name, complete address, and taxpayer identification number (federal employer identification number (FEIN) or social security number (SSN)).

Changes in business information — If you need to change your address for other New York taxes, or change other business information such as the name, ID number, physical address, owner/officer information, or paid preparer address, complete and send in Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*. Obtain forms through fax-on-demand, Internet access, or call one of the telephone numbers listed in the *Need help?* below.

Lines 1 through 3

Monthly collections — For each month of the period covered by this report, enter the number of devices subject to the surcharge, multiply by 1.20, and enter the total surcharge collected.

Lines 4 through 7

Total surcharge collected for the period — Add lines 1, 2, and 3. Enter the total on line 4.

Commission — As a supplier, you may retain 1.166% of your total collections as an administrative fee. Multiply the amount on line 4 by 1.166% (.01166) and enter the result on line 5.

Total amount due — Subtract line 5 from line 4 and enter the result on line 6. This is your total remittance due for the period covered by this report.

Payment enclosed — Enter on line 7 the amount of your remittance. This amount should be the same as line 6, *Total amount due*.

Sign and date the report

If you are a sole proprietor, you must sign the report and enter your title, the date, and your telephone number. If you are filing this report for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the report and enter his or her title, the date, and his or her telephone number. If anyone other than an employee, owner, partner, or officer of the business is paid to prepare the report, he or she is required to sign and date the report and provide his or her preparer information.

Attach your check or money order for the total amount due shown on line 6 payable to **Commissioner of Taxation and Finance**.

On your check or money order, write your taxpayer identification number, **Form WCS-1**, and **11/30/04**.

Please be sure to keep a copy of your completed report for your records.

Use the enclosed preprinted return envelope to mail your report. If you are using your own envelope, mail your report to:

**NYS DEPARTMENT OF TAXATION AND FINANCE
WIRELESS COMMUNICATIONS SERVICE SURCHARGE
PO BOX 22020
ALBANY NY 12201-2020**

Private delivery service

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to file your report and remit the surcharge. However, if, at a later date, you need to establish the date you filed your report or paid the surcharge, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on ordering forms and publications.) If you use **any** private delivery service, whether it is a designated service or not, address your report to: NYS Tax Department, Miscellaneous Tax I/S Unit, W A Harriman Campus, Albany NY 12227.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Business Tax Information Center: 1 800 972-1233
From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to section 309 of the County Law, and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Failure to provide the required information may subject you to civil or criminal action.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.