

FORM 3950 INSTRUCTIONS — E911 PREPAID WIRELESS FEE RETURN

YOU MUST FILE A RETURN FOR EACH FILING PERIOD, EVEN WHEN NO FEE IS DUE.
LABELS ARE INCLUDED FOR YOUR CONVENIENCE.

General. You are required to report using the accrual method. This means that you must report and pay fees on all cash and credit sales even if payment has not been made. **You must sign your return to make it valid. Unsigned returns may result in penalty or interest, or both.**

Due date. Returns cover either one month, quarter, semiannual, or annual period. **Each return indicates the period covered and the due date.**

Even if you have made no sales, you must file a return on time. Simply write -0- in the appropriate areas of the return.

Change of mailing address. Mark the "mailing address change" box on your tax return and provide the new address.

Change in operation/ownership. Your E911 prepaid wireless fee account will be automatically updated to match your Idaho sales and use tax account unless you qualify to report semiannually. **You must report** any change in operation of your business on an amended Idaho Business Registration Form. You must report any changes in name, partners or officers, restructuring of ownership, address changes, or additional locations. You can also make these changes online through **tax.idaho.gov** by clicking on "Apply for a business permit" under the Online Services heading.

New owner. If you're a new owner of a business, **don't use a return addressed to the former owner.** Permits are not transferable. You can apply for a new account number through **tax.idaho.gov** by clicking on "Apply for a business permit" under the Online Services heading. You can also complete the Idaho Business Registration form available online at **tax.idaho.gov** or by calling the Idaho State Tax Commission.

Cancel permit. If this is your last return, mark the "cancel permit" box on your return. Attach a statement giving information and the date of disposition of the business. If you operate more than one business location under this permit number, please specify which location is closed and which is still open.

Line 1. Total sales. Enter the amount of all accrued sales of prepaid wireless service for the period, including cash and credit transactions. Total sales include:

- a. All sales originating in Idaho with an in-state destination, both wholesale and retail.
- b. All sales originating outside Idaho with an Idaho destination, both wholesale and retail.

Line 2. Less nonretail sales. Enter the amount of all sales of prepaid wireless service for resale for the period, including cash and credit transactions.

Line 3. Net sales. Subtract line 2 from line 1.

Line 4. Fee. Multiply line 3 by 2.5%.

Line 5. Retailer reimbursement. Multiply line 4 by 3%.

Line 6. Net fee due. Subtract line 5 from line 4.

Line 7. Adjustments. Use this line when claiming adjustments or amending previous returns (such as errors in reporting or bad debt write-offs on accounts found to be worthless). **You must attach a letter of explanation.**

Line 8. Fee due. If line 7 results in an increase, add to line 6. If line 7 results in a decrease, subtract from line 6.

Line 9. Penalty. Late returns are subject to a penalty. No penalty is due if no fee is due. The penalty is 5% of the fee due for each late month or portion of a month. The maximum penalty is 25%, and the minimum penalty amount is \$10.

Line 10. Interest. Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2016 - 12/31/2016, 4% per year
1/1/2015 - 12/31/2015, 4% per year
1/1/2014 - 12/31/2014, 4% per year

Line 11. Total due this period. Add lines 8, 9, and 10. Pay this amount.

Electronic payments. There's no fee when paying by ACH Debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express, Discover, MasterCard, and Visa are accepted. To make credit/debit card, e-check, and ACH Debit payments, use our Taxpayer Access Point (TAP) at **tax.idaho.gov**. For more information, visit our *E-Pay* page at **tax.idaho.gov/epay**.

Check Payments. Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your return or send a check stub.

Payments of \$100,000 or more. Idaho law requires you to use ACH Debit or ACH Credit (electronic funds transfer) when making payments of \$100,000 or more. If you file a paper tax return, indicate on the report that you paid by one of these methods. If you're making an electronic funds transfer for the first time, read more at **tax.idaho.gov/epay**. To request our "ACH Credit Addenda and Bank Information" form, email us at **eft@tax.idaho.gov** or fax (208) 334-7625.

Mail return to: Idaho State Tax Commission, PO Box 76, Boise, ID 83707-0076

CONTACT US

In the Boise Area: 334-7660
or
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