

## Form 3950 — Instructions E911 Prepaid Wireless Fee Return

**General.** Returns are due by the 20th of the month following the reporting period covered. Each return shows the period covered and the due date. You must file a signed return for each filing period even when no fees are due.

**Electronic filing.** You can file your return, make changes to your account, and cancel your permit online at [tax.idaho.gov/gototap](https://tax.idaho.gov/gototap).

**Change in operation/ownership.** You must notify the Tax Commission of **any** of the following:

- Changes in partners or officers
- Restructuring of ownership
- Address changes
- New or additional locations

Report these changes at [tax.idaho.gov/ibr](https://tax.idaho.gov/ibr) or by mailing us a completed Form IBR-1, *Idaho Business Registration*.

**New owner.** If you're a new owner of a business, **don't file a return addressed to the former owner.** Permits aren't transferable. Apply for a new permit at [tax.idaho.gov/ibr](https://tax.idaho.gov/ibr) or by mailing us a completed Form IBR-1. Contact us with questions.

**Change of mailing address.** Check the "Mailing Address Change" box on your return and provide the new address.

**Cancel permit.** If this is your last return, check the "Cancel Permit" box on your return and provide the date the business closed.

**Total sales.** Report total sales of prepaid wireless service cards made within the reporting period. This includes all cash and credit sales even if you haven't received payment.

Total sales includes retail sales in the following categories:

- Prepaid wireless phone cards
- Rechargeable or refillable cards for wireless service

- Online sales of prepaid wireless service to customers in Idaho
- Prepaid phone bundles (mobile device, mobile data, or both sold together with the wireless card and not separately stated)

**Nonretail sales.** Enter the amount of all nonretail sales for the period.

Nonretail sales include:

- Sales shipped or delivered outside of Idaho
- Wholesale sales
- Sales made to exempt buyers
- Online sales of prepaid wireless service to customers outside of Idaho

**Adjustments to fees.** Use this line to claim an adjustment. You must provide a letter explaining the adjustments. Adjustments claimed are subject to approval.

**Penalties.** You may owe a penalty if you:

- File a return by the due date but don't pay all of the fees you owe (0.5% of the fees per month to a maximum of 25%)
- Don't file a return by the due date (5% of the fees per month to a maximum of 25%)

**Note:** You owe the entire month of penalty even if your payment or return is only one day late. The minimum penalty is \$10.

**Interest.** Interest accrues on overdue tax from the original due date of the return until you pay the tax.

Rates are as follows:

01/01/2024 – 12/31/2024, 6% per year  
01/01/2023 – 12/31/2023, 5% per year  
01/01/2022 – 12/31/2022, 3% per year  
01/01/2021 – 12/31/2021, 2% per year

**Payments.** We apply payments in this order:

1. Bad check fees
2. Interest
3. Tax
4. Penalty

**Pay electronically.** How you can pay electronically using one of these options:

- ACH Debit
- ACH Credit
- Credit card
- Debit card
- E-check

You can access payment options at **[tax.idaho.gov/epay](https://tax.idaho.gov/epay)**.

**Note:** If you pay electronically and file a paper return, note at the top of the return which one you used.

**Payments \$100,000 or more.** Idaho law requires you to use ACH Debit or ACH Credit.

**Pay by check.** Make your check or money order payable to the Idaho State Tax Commission and include it with your return.

**Mail paper returns and payments to:**

Idaho State Tax Commission  
PO Box 76  
Boise ID 83707-0076

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

**[tax.idaho.gov/contact](https://tax.idaho.gov/contact)**