



State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

Utah State Tax Commission

R. BRUCE JOHNSON
Commission Chair

MARC B. JOHNSON
Commissioner

D' ARCY DIXON PIGNANELLI
Commissioner

MICHAEL J. CRAGUN
Commissioner

BARRY C. CONOVER
Executive Director

November 15, 2013

DBA
Address
City State Zip

Subject: E-911 Telephone Fee Review
Review Period: July 1, 2010 to September 30, 2013
Letter ID: **TSP1306000**

The Auditing Division of the Utah State Tax Commission is currently conducting a review of telecom companies, comparing returns filed for Municipal Telecommunications License Tax (Municipal Telecom Tax) and the Emergency Telephone Fee (E-911 Fee). This review shows your company is not licensed to file the E-911 Fee, but has reported Municipal Telecom Tax. Some telecommunications services which are subject to Municipal Telecom Tax are also subject to the E-911 Fee. The purpose of this letter is to provide information about the E-911 Fee, and help you determine whether you need to report E-911 fees for past periods.

E-911 Fee

All municipalities in Utah, including the unincorporated portions of counties, impose a monthly E-911 fee on each landline, cellular line and certain other services (such as VoIP) provided to customers. The collection and remittance of this fee must be reported to the municipality-level detail. The E-911 return (TC-62Y) must reflect the municipalities in which wire or wireless telephone service is provided.

What you should do

Review the enclosed **Taxability Chart**, which lists the services subject to the E-911 Fee, Municipal Telecom Tax, and Sales and Use Tax. Examine your records from **July 1, 2010** through **September 30, 2013** to determine if any of your company's telecommunications services are subject to the E-911 Fee. Follow the directions on the enclosed **Instructions** sheet to complete the **E-911 Fee Worksheets and Summary** Excel form, located on our website at tax.utah.gov/selfreview/telecomE911.

The completed **E-911 Fee Worksheets and Summary** form should be submitted to us by email to selfreview@utah.gov, or by mail to the address given in the **Instructions**, by **December 16, 2013**. If you have provided services which are subject to the E-911 Fee, follow the instructions in Section B of the **Summary** to make payment of the fees and interest due. If none of your services are subject to the E-911 Fee, please provide an explanation of your services in Section C of the **Summary**, and submit the form to us.

DBA
November 15, 2013
Page 2 of 2

Any E-911 fees self-reported and paid as part of this review will be subject only to interest, and the review period will be limited to three years. However, if you do not respond to this notice by **December 16, 2013**, we will estimate your E-911 fees based on the related taxes you have reported. If E-911 returns have not been filed, the normal three-year statute of limitations does not apply and the Tax Commission may assess the fees, interest, and penalties for an unlimited period.

If you have questions or need additional time

Email us at selfreview@utah.gov or contact one of the following from 8:00 a.m. to 5:00 p.m. Monday through Friday:

Matthew Duke	(801) 297-4670
Steve Peterson	(801) 297-4758
Jim Thompson	(801) 297-4647

Additional information

Additional information to help you complete this review is available on our website at tax.utah.gov/selfreview/telecomE911. You may also read related tax references in Utah Code Annotated Title 69 Chapter 2, Utah Code Annotated Title 10 Chapter 1 Part 4, Administrative Rule R861-1A-39, and Publication 62, found on our website at tax.utah.gov.

Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,



Michael Christensen
Tax Audit Manager

Enclosures