

# Retailer Prepaid Wireless 9-1-1 Surcharge

**INSTRUCTIONS:** Use this form to report the prepaid wireless 9-1-1 surcharges collected. Payment by check should be enclosed with this return.

## PART 1: RETAILER INFORMATION

Effective March 1, 2022, a seller is required to collect a 9-1-1 surcharge of 6.0% on retail transactions occurring in Michigan for prepaid wireless telecommunication services. According to Public Act 32 of 1986, as amended, a prepaid wireless telecommunication service means “commercial mobile radio service that allows a caller to dial 9-1-1 to access the 9-1-1 system and is paid for in advance and sold in predetermined units or dollars of which the number declines with use in a known amount.”

Seller must disclose to the consumer or separately itemize the 9-1-1 surcharge on an invoice, receipt or other similar document. Seller is not required to collect the surcharge if the wireless services are sold with a prepaid wireless device and the service denominated is 10 minutes or less, or \$5.00 or less.

If the prepaid wireless telecommunications service is sold with one or more products or services for a single, non-itemized price, the 6.0% surcharge will apply to the full retail amount unless:

- 1) The prepaid wireless service amount is disclosed to the consumer at the time of purchase.
- 2) The seller can identify the wireless service price in their records by reasonable and verifiable standards.

If the wireless service price included in a packaged retail sale is determined by either of the above two methods, the 6.0% surcharge applies only to the disclosed or identifiable amount.

## PART 2: ACCOUNT INFORMATION

Business Name		▶ Account Number (Federal Employer Identification Number - FEIN)	
Business Address (Street Number, P.O. Box)		City	State ZIP Code
Contact Person		Contact Telephone Number	
▶ Filing Period Month	▶ Filing Period Year	Email Address	

## PART 3: RETAILER 9-1-1 SURCHARGE

1. Enter Total Prepaid Wireless Retail Sales subject to surcharge. ....	▶ 1.	
2. Enter the Prepaid Wireless 9-1-1 Surcharge. Multiply Line 1 by 6.0% (.06).....	▶ 2.	
3. Enter Allowable Amount the seller may retain. Multiply Line 2 by 2% (.02).....	▶ 3.	
4. Enter Total Retailer 9-1-1 Surcharge due. Subtract Line 3 from Line 2. Pay this amount. ....	▶ 4.	
5. Total payment enclosed with this return.....	▶ 5.	

## PART 4: CERTIFICATION

*I declare under penalty of perjury that the information on this form is true and complete to the best of my knowledge.*

Signature	Email Address	Date
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## PART 5: INSTRUCTIONS

**Account Information.** Complete all requested information. Enter the month and year in which the retail sales reported on the form occurred.

**Line 1.** Enter total retail transactions amount subject to the prepaid wireless telecommunication service surcharge.

**Line 2.** Multiply the total prepaid wireless retail sales subject to surcharge (Line 1) by the prepaid wireless surcharge rate of 6.0% (.06).

**Line 3.** Multiply the prepaid wireless 9-1-1 surcharge (Line 2) by 2% (.02). This amount may be retained by the seller for the costs incurred for the billing and collection of the surcharge.

**Line 4.** Subtract the allowable retained amount (Line 3) from the surcharge collected (Line 2). This is your payment due.

**Line 5.** Enter the total payment enclosed with the return. Enter \$0.00 if you are not including payment.

**Certification.** You must sign and date the return. Please include a contact email address.

**Payment.** Enclosed payments should be made payable to the State of Michigan. Write your Account Number and “911 Charges” on the front of your payment. A completed copy of Form 5012 and full payment by check, money order, or cashier’s check are due to Treasury within 30 days of the close of each month.

**Return Completed Form and Check Payment to:**

Michigan Department of Treasury  
Special Taxes Division - Misc. Taxes and Fees  
PO Box 30781  
Lansing, MI 48909

For questions regarding the Retailer’s Prepaid Wireless 9-1-1 Surcharge, call 517-636-0515.