

New Mexico Taxation and Revenue Department

E911 SERVICES SURCHARGE RETURN

WHO MUST FILE: 911 Emergency surcharge companies who are communication service providers capable of originating a 911 call must file. This includes commercial mobile radio service providers, voice-over-internet protocol (VoIP) subscriptions and electronic data networks. It is required to bill and remit E911 services surcharges in the amount of \$0.51 prior to July 1st, 2025 & beginning July 1st, 2025 \$1.00 for each qualified subscriber access line and taxable wireless active number in the state of New Mexico (NM).

SELLER: Prepaid wireless enhanced 911 surcharge. Prepaid wireless active numbers located in NM are subject to a 1.38% (0.0138) prepaid wireless surcharge. However, if the amount of the prepaid wireless communication service sold with a prepaid wireless device for a single, non-itemized price is less than 10 minutes or is \$5 or less, the seller may elect not to apply the percentage specified by the surcharges. (63-9D-5 911 Emergency Surcharge NMSA 1978).

WHEN TO FILE: The E911 services surcharge is due on or before the 25th day of the month following the month in which the surcharge was collected.

▽ **COMPLETE AND KEEP FOR YOUR RECORDS** ▽

ENHANCED 911 SERVICES SURCHARGE				FEIN		REPORT PERIOD: Beginning (mm/dd/yy) Ending (mm/dd/yy)	
PART 1		1. Gross Value	2. Surcharge	3. Retainable Surcharge	4. Surcharge Remitted		
PREPAID							
PART 2	5. Lines	6. Uncollectible	7. Surcharge	8. TOTAL	9. Administrative Costs	10. Surcharge Remitted	
LAND	5a	6a	7a				
WIRELESS	5b	6b	7b				
NAME:				11. TOTAL TAX DUE			
STREET/BOX:				12. PENALTY			
CITY, STATE, ZIP:				13. INTEREST			
				14. TOTAL DUE			
				CHECK IF AMENDED <input type="checkbox"/>			

▽ **RETURN BOTTOM PORTION WITH YOUR PAYMENT** ▽

ENHANCED 911 SERVICES SURCHARGE				FEIN		REPORT PERIOD: Beginning (mm/dd/yy) Ending (mm/dd/yy)	
							
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CITY, STATE, ZIP:				13. INTEREST			
				14. TOTAL DUE			
				CHECK IF AMENDED <input type="checkbox"/>			

Signature _____ Date _____ Phone _____ Email _____

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INSTRUCTIONS

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INSTRUCTIONS FOR COMPLETING THIS FORM: Complete all information requested on the form. Enter your company's federal employer identification number (FEIN) and the report period which begins the first day of the month and ends on the last day of the month. Enter the name of the company and mailing address. Check the amended box if you are amending a previously filed return. Upon completion of the form, sign, date and enter your company's phone number and email address on the return. For line items, see **LINE INSTRUCTIONS** below. For assistance call (505) 827-0764 or email other.taxes@tax.nm.gov.

Payment is due on or before the 25th day of the month following the month in which the surcharge was collected. Make the check or money order payable to New Mexico Taxation and Revenue Department and mail to:

New Mexico Taxation and Revenue Department
P.O. Box 25123
Santa Fe, NM 87504-5123

LINE INSTRUCTIONS

PART 1 Prepaid Wireless E911 surcharges: Lines 1 through 4 are for sellers who provide prepaid wireless communication services capable of originating a 911 call. Qualified access lines are services delivered to an address located within NM.

- 1. Gross Value:** Enter the total amount of prepaid wireless E911 surcharge collected during the reporting month.
- 2. Surcharge:** Enter the prepaid wireless E911 surcharge by multiplying 1.38% (.0138) by the gross value in line 1.
- 3. Retainable Surcharge:** Enter the retainable prepaid wireless E911 surcharge by multiplying 3% (0.03) by the amount reported in line 2. This is the amount allowed to be retained by the seller.
- 4. Surcharge Remitted:** Subtract the amount in line 3 from the amount in line 2 and enter the result here.

PART 2 Land and Wireless E911 surcharges: Lines 5 through 10 are for communication service companies who provide wire communication services capable of originating a 911 call. This includes commercial mobile radio service providers, VoIP, real-time and two-way voice communication devices. Qualified access lines are services delivered to a subscriber whose active number has an address located within NM.

LAND

- 5a. Lines:** Enter the total number of qualified access lines less the number of wire access lines receiving reduced rates under the Low Income Telephone Service Assistance Act (63-9C-1 NMSA 1978), and less the number of access lines provided to local federal government customers unless they have agreed in writing to pay the surcharge.
- 6a. Uncollectible:** Enter the number of uncollectible qualified access lines.
- 7a. Surcharge:** Enter the total amount of E911 surcharge collected during the reporting month. The Surcharge amount is line 5a minus line 6a, then multiplied by the surcharge rate of \$0.51 prior to July 1st, 2025 & beginning July 1st, 2025 \$1.00.

WIRELESS

- 5b. Lines:** Enter the total number of qualified wireless active numbers less the number of wireless active numbers receiving reduced rates under the Low Income Telephone Service Assistance Act and less the number of wireless active numbers provided to local federal government customers unless they have agreed in writing to pay the surcharge.
- 6b. Uncollectible:** Enter the number of uncollectible qualified wireless active numbers.
- 7b. Surcharge:** Enter the total amount of E911 surcharge collected during the reporting month. The Surcharge amount is line 5b minus line 6b, then multiplied by the surcharge rate of \$0.51 prior to July 1st, 2025 & beginning July 1st, 2025 \$1.00.
- 8. TOTAL:** Enter the total of lines 7a and 7b.
- 9. Administrative Costs:** Each local exchange telephone company that is collecting the E911 services surcharge may deduct either 1% of the amount collected or \$50.00, whichever is greater, as the administrative cost for collecting the E911 surcharge. Enter 1% of line 8 or \$50.00, whichever is greater.
- 10. Surcharge Remitted:** Subtract line 9 from line 8 and enter the result here.

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LINE INSTRUCTIONS (continued)

- 11. TOTAL TAX DUE:** Enter the sum of lines 4 and 10. If no penalty or interest, enter this amount on line 14.
- 12. PENALTY:** Add penalty if the entity fails to file timely or to pay the amount on line 11 when due. Calculate the penalty by multiplying the amount on line 11 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the tax due. Penalty for failure to file or pay on time may not be less than \$5.00.
- 13. INTEREST:** Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the web page at www.tax.newmexico.gov. Click **INDIVIDUALS** then **Penalty & Interest Rates**.
- 14. TOTAL DUE:** Enter total of lines 11, 12 and 13. Pay this amount.

IMPORTANT: The service provider shall maintain a record of each surcharge collected pursuant to the Enhanced 911 Act for three years after the time the surcharges were collected. Upon request and not more than once a year, the Department may request a list of the amounts uncollected and the names and addresses of subscribers who carry a balance determined to be the non-payment of the E911 services surcharges.

NOTES

Effective July 1, 2017, the Enhanced 911 Act imposes the Prepaid Wireless Enhanced 911 surcharge. The communication service provider or seller must collect a surcharge of 1.38% of the gross value of a retail transaction from the consumer. However, if the amount of the prepaid wireless communication service sold with a prepaid wireless device for a single, non-itemized price is less than 10 minutes or is \$5 or less, the seller may elect not to apply the percentage specified by the surcharges.

Effective July 1, 2017, the Enhanced 911 Act allows a seller to deduct and retain 3% of the Prepaid Wireless Enhanced 911 surcharges collected from the consumer.

When you provide a check as payment, you authorize the State of New Mexico to either use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction.