



# Instructions for Form AU-100

## Application for Refund of Wireless Communications Surcharge

### Who may use this form

- Wireless communications service suppliers who filed Form WCS-1, *Postpaid Wireless Communications Surcharge Return*
- Prepaid wireless communications sellers who filed Form WCS-2-PRE, *Prepaid Wireless Communications Surcharge Return*
- Consumers who paid the surcharge to a wireless communications service supplier or prepaid wireless communications seller

**Note:** Do **not** use this form to apply for a refund of any wireless communications surcharge or public safety communications surcharge paid with any return due on or before December 15, 2017.

### General information

Use this form to apply for a refund of the wireless communications surcharge. You must file a separate application for each refund claim. For example, you cannot claim a refund for both the postpaid and prepaid wireless communications surcharge on the same Form AU-100.

To avoid processing delays, be sure to:

- complete all applicable items,
- explain the basis of your refund claim in detail,
- include legible copies of all supporting documents that show the surcharge you paid and the jurisdiction in which it was paid (for example: invoices, receipts, contracts, or any other documents that prove you paid the wireless communications surcharge), and
- sign and date the application.

We may return your application if it is incomplete and cannot be processed. If you do not provide the necessary supporting documents, we will deny your application. We may request additional documentation to verify any schedule or summary you submit.

### Interest

Generally, even if otherwise eligible, you will not receive interest if we process your claim for refund within three months of the date we receive it in a processible format. If we do not process your claim within three months, you may be entitled to interest, provided you filed your Form AU-100 in a processible format. If we determine you are entitled to interest, we will calculate it from the date you filed Form AU-100 in a processible format.

### When to file

You must submit your application within **three years** from the date your wireless communications surcharge was due to the Tax Department, or **two years** from the date you paid the wireless communications surcharge, whichever is later.

### Where to file

Mail Form AU-100 and all required substantiation and documentation to:

**NYS TAX DEPARTMENT  
WIRELESS SURCHARGE REFUNDS  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-9364**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

### Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this application with the New York State Tax Department, mark an **X** in the **Yes** box in the *Third-party designee* area of your application. Also enter the designee's name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your application to discuss the application with the Tax Department, enter **Preparer** in the space for the designee's name. You do not have to provide the other information requested. If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your application. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your application;
- call the Tax Department for information about the processing of your application or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and application preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*, making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1. The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this application. You may designate the same representative, or another representative, on future applications.

### Signatures required

If you are a consumer or sole proprietor, you must sign the application and include your title, email address, date, and telephone number. If you are filing this application for a corporation, partnership, or other type of business entity, an officer, employee, or partner must sign the application on behalf of the business, and print his or her name, title, email address, date, and telephone number.

If you pay someone to prepare your application, sign, date, and provide the requested authorized person information. The paid preparer must also print his, her, or the firms' name, sign the application, and provide the requested preparer information (see below).

**Be sure to keep a copy of your completed application for your records.**

### Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required

to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your SSN.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

## Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- check for new online services and features

### Telephone assistance

Wireless Surcharge Information Center: 518-591-5283

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users Dial 7-1-1 for the New York Relay Service

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, Privacy Notification.

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