New York State Department of Taxation and Finance

Instructions for Form WCS-1
Public Safety Communications Surcharge Return

WCS-1-I
(5/10)

General information

Tax Law section 186-f imposes a public safety communications surcharge on wireless communications service provided to a wireless communications customer with a place of primary use in New York State. The surcharge is imposed at the rate of $1.20 per month on **each** device used to access this service during any part of each month. Wireless communications service plans that include multiple devices are subject to the surcharge on **each** device, regardless of the pricing structure for the plan. The surcharge is to be collected by wireless communications service suppliers from their customers.

Note: The public safety communications surcharge may not be used as a credit against the maintenance fee imposed under Tax Law section 181.

A *wireless communications service* is any commercial mobile service, as that term is defined in section 332(d) of Title 47 of the United States Code, that offers real-time, **two-way** voice or data service that is interconnected with the public switched telephone network or otherwise provides access to emergency communications services.

The *place of primary use* is the primary business street address or primary residential street address of the customer, within the licensed service area of the wireless communications service provider.

A *wireless communications device* is any equipment used to access a wireless communications service. Examples of wireless communications devices on which the surcharge is imposed include cellular telephones, two-way beepers, and other devices (PDAs and handheld or laptop computers, etc.) that have two-way wireless communications capabilities over a public switched network. Examples of devices on which the surcharge is **not** imposed include one-way beepers, walkie-talkies, and medical lifeline services.

Wireless communications service suppliers providing service in New York State must add the surcharge to bills to every customer whose place of primary use is in New York State, and must identify the surcharge as the "public safety communications surcharge." The surcharge must be separately stated on the bill as a single charge ($1.20 for a plan with one device, $2.40 for a plan with two devices, $3.60 for a plan with three devices, etc.).

A *wireless communications service supplier* is a home service provider (see Article 28, section 1101(b)(27)(ii)) that provides wireless communications services and has one or more customers in New York State.

Each wireless communications service supplier is allowed to retain an administrative fee. The fee is equal to 1.166% of the total collections of the surcharge, provided the supplier files any required return and remits the total surcharge due to the New York State Tax Department on or before its due date.

New York State and any of its agencies, instrumentalities, and political subdivisions are exempt from this surcharge.

For more information, see TSB-M-09(8)C*, Public Safety Communications Surcharge*.

Specific instructions

Filing period indicator — Mark an ***X*** in the appropriate box to indicate the period covered by your return.

Final return — If this is the last return you intend to file because you have ceased doing business, mark an ***X*** in the box at the top of the return.

Business information — Enter your taxpayer identification number or social security number, business telephone number, legal name, doing business as (DBA) name, and complete address.

If you need to update your address or phone information, you can do so online. Visit our Web site at *www.nystax.gov* and look for the change my address option. Otherwise, enter your new address and/or phone number in the appropriate area of your return. Once your information is updated online, you do not need to indicate a change of address on forms submitted to the Tax Department for tax types you selected to be updated.

If you prefer to change this information by form, use Form DTF-96, *Report of Address Change for Business Tax Accounts*. You must report other changes (such as business name or ID number) on Form DTF-95, *Business Tax Account Update*. You can get these forms from our Web site, by fax, or by phone (see *Need help?*).

Line A — Make your check or money order payable in United States funds. We will accept a foreign check or foreign money order only if payable through a United States bank or if marked ***Payable in U.S. funds.***

On your check or money order, write your taxpayer identification number, ***Form WCS-1***, and the last day of the quarter for which you are filing.

Attach your check or money order, payable in U.S. funds, for the total amount due shown on line A, payable to ***Commissioner of Taxation and Finance***.

Fee for payments returned by banks — The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Lines 1 through 3 — Monthly collections — For each month of the period covered by this return, enter the number of devices subject to the surcharge, multiply by 1.20, and enter the total surcharge collected

Line 5 — Administrative fee — If this return is being filed on time and the correct surcharge amount is being remitted, multiply the amount on line 4 by 1.166% (.01166) and enter the result on line 5. Otherwise, enter ***0***.

Line 7 — Interest for late payment — If you do not pay the surcharge on or before the due date, you must pay interest on the amount of the underpayment from the due date to the date paid.

Line 8 — Penalties for late filing and late payment — Compute additional charges for late filing and late payment on the amount of surcharges, minus any payment made on or before the due date.

A. If you do not file a return when due, add to the surcharge 5% per month up to 25% (section 1085(a)(1)(a)).

B. If you do not file a return within 60 days of the due date, the addition to the surcharge cannot be less than the smaller of $100 or 100% of the amount shown on line 4 (section 1085(a)(1)(B)).

C. If you do not pay the surcharge shown on line 4, add to the surcharge ½% per month up to 25% (section 1085(a)(2)).

D. The total of the additional charges in items A and C may not exceed 5% for any one month, except as provided for in item B above (section 1085(a)).

If you think you are not liable for these additional charges, attach a statement to your return explaining any delay in filing, payment, or both (section 1085).

Note: You may compute your penalty and interest by accessing our Web site, or you may call and we will compute the interest and penalty for you (see *Need help?*).

Sign and date the return

If you are a sole proprietor, you must sign the return and enter your title, the date, your telephone number, and your e-mail address. If you are filing this return for a corporation, partnership, or other type of entity, an owner, partner, officer, or employee must sign the return and enter his or her title, the date, and his or her telephone number. If anyone other than an owner, partner, officer, or employee of the business is paid to prepare the return, he or she is required to sign and date the return and provide his or her preparer information.

Keep a copy of your completed return for your records.

When to file

This return is due the 15th day of the month following the close of the reporting period. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

Where to file

NYS TAX DEPARTMENT
WCS-1
PO BOX 22020
ALBANY NY 12201-2020

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and surcharge payment. However, if, at a later date, you need to establish the date you filed or paid your surcharge, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: NYS Tax Department, Miscellaneous Tax I/S Unit, W A Harriman Campus, Albany NY 12227.

Amended return

An amended New York State return requesting a credit or refund must be filed within three years of the time the original return was filed or within two years of the time the surcharge was paid, whichever is later; or, if no return was filed, within two years of the time the surcharge was paid. For additional limitations on credits or refunds, see Tax Law section 1087. For additional information on amending a filed return, call the Sales Tax Information Center (see *Need help?*).

Your rights under the Tax Law

The Taxpayer Bill of Rights requires, in part, that the Tax Department advise you, in writing, of your rights and obligations during an audit, when you appeal a departmental decision, and when your appeal rights have been exhausted and you need to understand enforcement capabilities available to the department to obtain payment. For a complete copy of the information contained in all of these statements, see Publication 131, *Your Rights and Obligations Under the Tax Law* (see *Need help?*).

Need help?

Internet access: *www.nystax.gov* (for information, forms, and publications)

Fax-on-demand forms: 1 800 748-3676

Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

Sales Tax Information Center:	(518) 485-2889
For in-state callers without free long distance:	1 800 698-2909
To order forms and publications:	(518) 457-5431
For in-state callers without free long distance:	1 800 462-8100
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	1 800 634-2110

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.