



# Instructions for Form WCS-1 Postpaid Wireless Communications Surcharge Return

## New

### Rate change

Beginning September 1, 2025, the combined postpaid wireless communications surcharge rate in St. Lawrence County increased from \$1.20 to \$1.50. For more information, see WCS-25-I, *St. Lawrence County Imposes Wireless Communications Surcharge Rate Effective September 1, 2025*.

### General information

If your business sells postpaid wireless communications services, you **must**:

- file Form WCS-1 quarterly with the Tax Department; and
- collect a public safety communications surcharge on the postpaid wireless communication services you provide to customers with a place of primary use in New York State.

You are a **postpaid wireless communications service supplier** if you:

- are a facilities-based carrier or a reseller;
- provide wireless communications services to customers on a recurring basis or pursuant to a contract; and
- have one or more wireless communications customers in New York State.

The surcharge is imposed on **each** device used to access this service during any part of a 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.

For more information, including definitions and exemptions, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *postpaid*).

### Filing requirements

You must file Form WCS-1 quarterly even if you have no surcharge to report.

Your return is due the 20th day of the month following the close of the quarterly reporting period. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due on the next business day.

Reporting periods and due dates	
Quarterly period	Filing due date
March 1 through May 31	June 20
June 1 through August 31	September 20
September 1 through November 30	December 20
December 1 through February 28/29	March 20

### Wireless Communications Surcharge Web File

As a postpaid wireless communications service provider, you **must** use Wireless Communications Surcharge Web File to file Form WCS-1 if:

- you are subject to the corporation tax e-file mandate; **or**
- you meet all three of the following conditions:
  - prepare tax documents yourself, without the assistance of a tax professional;

- use a computer to prepare, document, or calculate your required filings; and
- have broadband Internet access.

To Web File, log in or create a Business Online Services account, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *create*).

## Specific instructions

### Final return

If you have permanently discontinued all business activity required to be reported on Form WCS-1, mark an **X** in the box at the top of the return. Your final return is due within 20 days after your last day of business.

### Business information

Enter your taxpayer identification number, legal name, doing business as (DBA) name, and complete address.

### Has your address or business information changed?

If you need to update your address or phone information, log in to your Online Services account and update your **sales tax** information. Once updated online, you do **not** need to indicate a change of address on any forms you submit to the Tax Department for wireless communications surcharge or sales tax. For more information, visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *change*).

If you prefer to change this information by mail, 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*. On either form, you must select to update your sales and use tax information. You can get these forms from our website or by phone. See *Need help?*

## Part 1: State postpaid wireless surcharge

### Line 1: Monthly state surcharge collections

For each month of the period covered by this return:

1. In column D, enter the total number of devices in service (at any point during the month) subject to the surcharge.
2. Multiply column D by the surcharge rate in column E.
3. Enter the resulting surcharge in column F.

### Line 3: State administrative fee

If you are filing your return on time and paying the total amount due, you can retain a percentage of the surcharge you collected as a state administrative fee. Multiply the amount on line 2 by 1.749% (0.01749), then enter the result on line 3.

Otherwise, enter **0** on line 3.

## Part 2: Local postpaid wireless surcharge

### Lines 5 through 62: Monthly local surcharge collections

1. For each month of the period covered by this return:
  - a. In column D, enter the total number of devices in service (at any point during the month).
  - b. Multiply column D by the surcharge rate in column E.

c. If column F is shaded, see the instructions for line 67.

Otherwise, enter the resulting surcharge in column F.

2. For each jurisdiction, add the amounts in column F, then enter the resulting total surcharge due in column G.

### Line 63: Total number of devices

Add all the devices reported in Part 2, column D, then enter the result on line 63. This number **must** equal the total number of devices reported in Part 1, column D, line 1.

### Line 65: Local administrative fee

If you are filing your return on time and paying the total amount due, you can retain a percentage of the surcharge you collected as a local administrative fee. Multiply the amount on line 64 by 3% (0.03), then enter the result on line 65.

Otherwise, enter **0** on line 65.

## Part 3: Calculate surcharge due

### Line 67: Over-collected surcharge

If you collected more surcharge from your customers than you needed to and did not refund the additional amount, enter this over-collected amount on line 67. You **must** pay this over-collected amount with your return.

When calculating the administrative fee, do **not** include the over-collected amount.

### Line 69: Penalty and Interest

If you are filing your return late, not paying the full amount due, or both, you owe penalty and interest and **cannot** retain an administrative fee. Penalty and interest are calculated on the amount due on line 68, *Total state and local postpaid wireless surcharge due*. **The minimum penalty for late filing is \$50.** For penalty information, see *Penalty computation*. Interest is due on any late payment or underpayment and accrues from the due date of the return to the date the surcharge is paid. Interest rates are compounded daily and adjusted quarterly.

You can estimate your penalty and interest by using the *Penalty and Interest Calculator* (visit [www.tax.ny.gov](http://www.tax.ny.gov) and search: *penalty*), or you may call the Wireless Surcharge Information Center to have a Tax Department representative estimate your penalty and interest for you (see *Need help?*). Enter this amount on line 69.

### Penalty computation

For failure to file a return on time with **no surcharge due**, the penalty is \$50.

For failure to file a return on time **with surcharge due**, the penalty is:

- **for 1 through 60 days late**, 10% (0.1) of the surcharge due for the first month plus 1% (0.01) of the surcharge due for each month thereafter, but in no instance less than \$50.
- **for 61 or more days late**, the greater of:
  - 10% (0.1) of the surcharge due for the first month plus 1% (0.01) of the surcharge due for each month thereafter, not to exceed 30% (0.3); or
  - the lesser of \$100 or 100% (1.0) of the surcharge due, but not less than \$50.

For failure to pay surcharge, even when the return is filed on time, the penalty is 10% (0.1) of the surcharge due for the first month, plus 1% (0.01) of the surcharge due for each additional month, up to 30% (0.3).

## Payment information

Make your check or money order for the *Total amount due payable in U.S. funds to **Commissioner of Taxation and Finance***.

On your check or money order, write:

- your taxpayer identification number,
- **Form WCS-1**, and
- the last day of the filing period covered by this return.

### Fee for payments returned by banks

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the electronic payment is returned as a result of an error by the bank or the department, the department will not 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.

### If the total amount due is an overpayment

If the total amount due results in an overpayment, you may file Form AU-100, *Application for Refund of Wireless Communications Surcharge*, to apply for a refund.

Do **not** attach the refund application (Form AU-100) to your return. You **must** file the application **separately** and mail it to the address shown on that form.

## Sign and mail this return

### Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this return with the New York State Tax Department, mark an **X** in the Yes box in the *Third-party designee* area of your return. Also enter the designee's name, phone number, email address, and any five-digit number the designee chooses as their personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return 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 return. You are also authorizing the designee to:

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

You are not authorizing the designee to bind you to anything (including any additional 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 filing period covered on this return. You may designate the same representative, or another representative, on future returns.

## Signatures required

### Web File

Your return will be considered electronically signed once the Web File process has been completed.

### Paper return (if you are not required to Web File)

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

### Keep a copy of your completed return for your records.

### Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the return. 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 Social Security number.

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

### Where to file

NYS TAX DEPARTMENT  
RPC – WCS-1  
PO BOX 15193  
ALBANY NY 12212-5193

### Private delivery services

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

## 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: 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*. See *Need help?* or the Web address and telephone number.