



Department of Taxation and Finance

Prepaid Wireless Communications Surcharge Return

WCS-2-PRE

(5/25)

Tax period: 1st Quarter
March 1, 2025 – May 31, 2025

Due: Friday, June 20, 2025

Mandate to use Web File – You must file electronically if you meet the conditions of the e-file mandate; see instructions.**No surcharge due?** – You must file a return even if you have no surcharge to report.Final return ☐

| | | |
|--------------------------------|---|---------------------|
| Taxpayer identification number | Change of business information - If you need to update your address or phone information, you can do so online. See <i>Business information</i> in the instructions. | For office use only |
| Legal name | | |
| DBA (doing business as) name | | |
| Number and street | | |
| City, state, ZIP code | | |

| | | |
|---|----------|------------------|
| A. Pay amount shown on line 11 in U.S. funds to: Commissioner of Taxation and Finance | A | Payment enclosed |
| Attach your payment here. Detach all check stubs. (See instructions for details.) | | |

See Form WCS-2-PRE-I, *Instructions for Form WCS-2-PRE*, before completing this form. Enter the appropriate information below for the period covered by this return.

Part 1: State prepaid wireless surcharge

| | Column A Jurisdiction | Column B Jurisdiction code | Column C Number of sales | Column D x Rate = | Column E Surcharge due (multiply column C x column D) |
|---|---|----------------------------------|-----------------------------|----------------------|---|
| 1 | New York State | NE 0021 | | .90 | 1 |
| 2 | State administrative fee (multiply line 1 by 1.749% (.01749); do not claim if filing late or not paying in full) | | | | 2 |
| 3 | State surcharge amount due (subtract line 2 from line 1) | | | | 3 |

Part 2: Local prepaid wireless surcharge

| Column A Jurisdiction | Column B Jurisdiction code | Column C Number of sales | Column D x Rate = | Column E Surcharge due (multiply column C x column D) |
|--------------------------|----------------------------------|-----------------------------|----------------------|---|
| Albany County | AL 0181 | | 1.25 | |
| Allegany County | AL 0221 | | .30 | |
| Broome County | BR 0321 | | 1.40 | |
| Cattaraugus County | CA 0481 | | .30 | |
| Cayuga County | CA 0511 | | .30 | |
| Chautauqua County | CH 0651 | | .30 | |
| Chemung County | CH 0711 | | .30 | |
| Chenango County | CH 0861 | | .30 | |
| Clinton County | CL 0921 | | .30 | |
| Columbia County | CO 1021 | | .30 | |
| Cortland County | CO 1131 | | .30 | |
| Delaware County | DE 1221 | | .30 | |
| Dutchess County | DU 1311 | | .30 | |
| Erie County | ER 1451 | | .30 | |
| Essex County | ES 1521 | | .30 | |
| Franklin County | FR 1621 | | .30 | |
| Fulton County | FU 1791 | | .30 | |
| Genesee County | GE 1811 | | .30 | |
| Greene County | GR 1911 | | .30 | |
| Hamilton County | HA 2011 | | .00 | |
| Herkimer County | HE 2121 | | .30 | |

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Part 2: Local prepaid wireless surcharge (continued)

| Column A Jurisdiction | Column B Jurisdiction code | Column C Number of sales | Column D × Rate = | Column E Surcharge due (multiply column C x column D) |
|---|----------------------------------|-----------------------------|----------------------|---|
| Jefferson County | JE 2221 | | .30 | |
| Lewis County | LE 2321 | | .30 | |
| Livingston County | LI 2411 | | .30 | |
| Madison County | MA 2511 | | .95 | |
| Monroe County | MO 2611 | | .30 | |
| Montgomery County | MO 2781 | | .30 | |
| Nassau County | NA 2811 | | .30 | |
| Niagara County | NI 2911 | | .30 | |
| Oneida County | ON 3010 | | .30 | |
| Onondaga County | ON 3121 | | .30 | |
| Ontario County | ON 3211 | | .30 | |
| Orange County | OR 3321 | | .30 | |
| Orleans County | OR 3481 | | .30 | |
| Oswego County | OS 3501 | | .30 | |
| Otsego County | OT 3621 | | .30 | |
| Putnam County | PU 3731 | | .30 | |
| Rensselaer County | RE 3881 | | .30 | |
| Rockland County | RO 3921 | | .30 | |
| St. Lawrence County | ST 4091 | | .00 | |
| Saratoga County | SA 4111 | | .30 | |
| Schenectady County | SC 4241 | | .30 | |
| Schoharie County | SC 4321 | | .30 | |
| Schuyler County | SC 4411 | | .30 | |
| Seneca County | SE 4511 | | .30 | |
| Steuben County | ST 4691 | | .30 | |
| Suffolk County | SU 4711 | | .30 | |
| Sullivan County | SU 4821 | | .30 | |
| Tioga County | TI 4921 | | 1.30 | |
| Tompkins County | TO 5081 | | .30 | |
| Ulster County | UL 5111 | | .30 | |
| Warren County | WA 5281 | | .30 | |
| Washington County | WA 5311 | | .30 | |
| Wayne County | WA 5421 | | .30 | |
| Westchester County | WE 5581 | | .30 | |
| Wyoming County | WY 5621 | | .30 | |
| Yates County | YA 5721 | | .30 | |
| New York City | NE 8081 | | .30 | |
| 4 Total number of sales (add amounts in Part 2, column C; must equal line 1, column C) | 4 | | | |
| 5 Total local surcharge collected (add amounts in Part 2, column E) | 5 | | | |
| 6 Local administrative fee (multiply line 5 by 3% (.03); do not claim if filing late or not paying in full) | 6 | | | |
| 7 Local surcharge amount due (subtract line 6 from line 5) | 7 | | | |

Part 3: Calculate surcharge due

| | | | |
|---|-----------|--|--|
| 8 Over-collected surcharge (see instructions) | 8 | | |
| 9 Total state and local prepaid wireless surcharge due (add lines 3, 7, and 8) | 9 | | |
| 10 Penalty and interest (see instructions) | 10 | | |
| 11 Total amount due (add lines 9 and 10 and enter here; enter the payment amount in box A on page 1) | 11 | | |

(continued on next page)

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|---------------------------------------|--|--------------------------------------|--|
| Third – party designee | Do you want to allow another person to discuss this return with the Tax Dept? <i>(see instr.)</i> Yes <input type="checkbox"/> <i>(complete the following)</i> No <input type="checkbox"/> | | |
| | Designee's name | Designee's phone number () | Personal identification number (PIN) <input type="text"/> |
| | Designee's email address | | |

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully submitting false or fraudulent information on this return may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity and the accuracy of any information entered on this document.

| | | | | | |
|--|---|--------------------------------|-------------------------------|------------------------|----------|
| Authorized person | Printed name of authorized person | Signature of authorized person | Official title | | |
| | Email address of authorized person | | Telephone number () | Date | |
| Paid preparer use only (see instr.) | Firm's name <i>(or yours if self-employed)</i> | | Firm's EIN | Preparer's PTIN or SSN | |
| | Signature of individual preparing this return | Address | City | State | ZIP code |
| | Email address of individual preparing this return | Telephone number () | Preparer's NYTPRIN | NYTPRIN excl. code | Date |

See instructions, Form WCS-2-PRE-I, for *Where to file*.

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