



**Oregon Emergency Communications Tax**  
**Quarterly Return**  
**Tax Year 2009**

**IMPORTANT**

To avoid having your tax return and payment returned, you must enter your correct Oregon Business Identification Number (BIN). The BIN is a unique tax identification number issued by the Department of Revenue. It is NOT your Oregon Business Registry Number, Social Security number, or FEIN (federal ID number). If you don't know your Oregon BIN, call 1-800-356-4222 (toll-free from an Oregon prefix) or 503-945-8356 (Salem or outside Oregon).

To get a BIN, send a completed [Registration for Oregon Emergency Communications tax](#).

When you enter the BIN, name, and mailing address below, that information will automatically fill in the top of the tax return and the payment voucher on page 2.

**BIN:** \_\_\_\_\_

**Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City, state, ZIP:** \_\_\_\_\_

**Mail your completed return, payment, and voucher to:**

Emergency Communications Tax  
Oregon Department of Revenue  
PO Box 14110  
Salem OR 97309-0910



# INSTRUCTIONS

## General information

Each telecommunications provider is required to file a return and pay the tax **quarterly**. **PLEASE DO NOT SEND RETURNS OR PAYMENTS MONTHLY**. You must file a return even if there was no tax collected for the reporting period. The tax is imposed on each retail subscriber who has telecommunications service with access to the 911 emergency reporting system.

**Penalty.** A penalty is imposed if you mail your return and pay the tax after the due date. The penalty is 5 percent of the unpaid tax. If you file more than three months after the due date, an additional penalty of 20 percent of the unpaid tax is due.

**Interest.** Interest is imposed on any unpaid tax from the due date until the date payment in full is received. The current interest rate is 6 percent annually.

**Final return.** If this business is disposed of or closed, a "final return" must be filed immediately and the tax due must be paid. Check the "Final return" box.

## Due date

Your tax return and payment are due on or before the last day of the month following the end of each quarter. **Please DO NOT send return or payments monthly.** The due dates are April 30, July 31, October 31, and January 31.

## Instructions

**Line 1.** Enter the total number of telecommunications accesses provided to the 911 emergency reporting system for the quarter.

**Line 3.** Multiply the number of telecommunications accesses by the tax rate and enter the amount of tax due.

**Sign and date your return.** Please do not use red ink or staple your check or money order to this return.

Mail original return with your check payable to:

**Emergency Communications Tax  
Oregon Department of Revenue  
PO Box 14110  
Salem OR 97309-0910**

## What is the applicable law?

Chapter 533, Oregon laws. Chapter 401, Oregon Revised Statutes.

## Questions?

### General Emergency Communications

**Tax Questions** .....[SPA.help@state.or.us](mailto:SPA.help@state.or.us)

### General tax information

 ..... [www.oregon.gov/DOR](http://www.oregon.gov/DOR)

Salem ..... 503-378-4988

Toll-free from an Oregon prefix ..... 1-800-356-4222

### Asistencia en español:

Salem ..... 503-378-4988

Gratis de prefijo de Oregon..... 1-800-356-4222

### TTY (hearing or speech impaired; machine only):

Salem ..... 503-945-8617

Toll-free from an Oregon prefix..... 1-800-886-7204

**Americans with Disabilities Act (ADA):** Call one of the help numbers for information in alternative formats.