

Access Line Tax Statement Instructions

For the full text of the Business & Tax Regulations Code (BTRC) Articles 6 and 10B go to www.sftreasurer.org/btrcode. For the full text of Part 21.1 (commencing with section 42100) of the California Revenue and Taxation Code, go to http://www.leginfo.ca.gov/.html/rtc_table_of_contents.html.

Business Account Number: Your business account number is the 7-digit number assigned to your business by the SF Tax Collector.

Period Covered: This is the tax year and period for which you are reporting.

Due on or Before: This is the last day to file and pay without incurring penalties, interest, and an administrative fee. If the due date falls on a weekend or legal holiday, the deadline to file and pay without incurring penalties, interest, and other fees is the next business day.

Line 1. Total Charges for Prepaid Mobile Telephony Services: Report the total charges in the City and County of San Francisco for prepaid mobile telephony services that you provided as a direct seller during the reporting period.

Line 2. Exempt or Non-Taxable Charges: Report any charges that are reported in Line 1 that are not subject to or are otherwise exempt from the Access Line Tax under BTRC sections 783 or 6.8-1. **Important: Service suppliers must maintain written documentation sufficient to substantiate any reported exempt charges and the validity of the particular exemption that is claimed and must provide such documentation to the SF Tax Collector upon request.**

Line 3. Taxable Charges For Prepaid Mobile Telephony Services: Report the total taxable charges for prepaid mobile telephony services provided as a direct seller during the reporting period by subtracting Line 2 from Line 1.

Line 4. Access Line Tax Due For Prepaid Mobile Telephony Services: Multiply Line 3 by the tax rate of 0.065 to determine the Access Line Tax due for prepaid mobile telephony services provided as a direct seller for the reporting period.

Line 5. Total Number of Lines Served for Other than Prepaid Mobile Telephony Services: Report the total number of lines in the City for each applicable type of line served that are not associated with prepaid mobile telephony services. Do not exclude any lines or make any other adjustments if any subscriber's tax exceeds the \$55,000.00 cap in BTRC sec. 782(b). Any amounts by which the gross tax may exceed the \$55,000.00 cap are to be reported on Line 10a.

Line 5a. Total Number of Access Lines Served: "Access line" means any connection, whether by wire or by wireless technology, from a customer location to a provider of telephone communications services offered to the public for consumption. "Access line" includes the assignment of a 10-digit telephone number under the North American Numbering Plan for the purpose of providing telephone communications services, including without limitation voice over Internet protocol telephone communications services, using such telephone number. (BTRC sec. 781(a)).

Line 5b. Total Number of Trunk Lines Served: “Trunk line” means a line between a service supplier’s switching device and a private branch exchange or automatic call distributing system, or other similar device, at a telephone communications service subscriber location, provided however that “trunk line” shall not include any such line which is marketed to customers and configured by the service supplier to deliver only calls to the subscriber location and cannot be used by the subscriber to originate outgoing calls from the subscriber location (e.g., direct inward dial lines). (BTRC sec. 781 (k)).

Line 5c. Total Number of High-Capacity Trunk Lines Served: “High capacity trunk line” means a trunk link with a capacity of at least 24 channels over a high capacity service. (BTRC sec. 781(c)).

Line 6a-c. Exempt Lines for Other than Prepaid Mobile Telephony Services: Report the number of any lines that are reported in Line 5a-c that are exempt from the Access Line Tax under BTRC secs 783 or 6.8-1.

Important: Service suppliers must maintain written documentation sufficient to substantiate any reported exempt lines and the validity of the particular exemption that is claimed and must provide such documentation to the SF Tax Collector upon request.

Line 7a-c. Total Number of Taxable Lines for Other than Prepaid Mobile Telephony Services: For each type of line served, subtract the number of exempt lines from the total number of lines served.

Lines 8a - c. Gross Tax for Other than Prepaid Mobile Telephony Services: For each type of line served, multiply the total number of taxable lines by the applicable rate.

Line 9. Total Gross Tax for Other than Prepaid Mobile Telephony Services: Add Lines 8a, 8b and 8c.

Line 10a. Less Amount Exceeding \$55,000.00 Annual Cap per Account per Service Location: Under BTRC sec. 782(b), no telephone communications service subscriber shall be required to pay more than \$55,000.00 in tax per account per service location in calendar year. The cost of wireless telephone communications services shall not be considered for purposes of BTRC sec. 782(b). On Line 10a, report the total amount, for all accounts subject to the cap, of the gross tax that was not collected from subscribers in the reporting month because of the cap.

Line 10b. Number of Accounts Exceeding \$55,000.00 Cap: Report the total number of accounts that, in the reporting month, benefitted from the \$55,000.00 cap in BTRC sec. 782(b).

Line 11. Access Line Tax Due For Other Than Prepaid Mobile Telephony Services: Subtract Line 10a from Line 9.

Line 12. Total Access Line Tax Due: Enter the total tax due by adding Lines 4 and 11.

Line 13. Late Filing Penalty: If you file the Access Line Tax Statement after the due date, include a Late Filing Penalty of \$100 on Line 13.

Line 14. Late Payment Penalty: If the payment associated with this statement will not be postmarked or received by the due date, enter a late payment penalty consisting of Line 12 multiplied by 5% for each month that the amount is delinquent for the first three months, or 40% if the amount is delinquent for four or more months. This instruction is your notification that the tax is delinquent and subject to the penalties under BTRC sec. 6.17-1.

Line 15. Interest: If your payment is late, multiply Line 12 by 1% per month. There is no maximum limit to the amount of interest.

Line 16. Administrative Fee: If filed or paid late, include an administrative fee of \$58 on Line 16.

Line 17. Total Payment Due: Enter the total amount you owe by adding Lines 12, 13, 14, 15, and 16. Make your check payable to the SF Tax Collector. Write your Business Account Number on your check and mail it with your signed statement to:

S.F. Tax Collector
P.O. Box 7425
San Francisco, CA 94120-7425

FORM MUST BE SIGNED TO BE VALID