



Instructions for Prepaid Wireless Fee Return

Use the correct fee return for each reporting period.

Florida Prepaid Wireless Fee Return Certificate #: _____ Reporting Period: _____ Number of Prepaid Wireless Services Sold: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		HD/PM DATE: / / DR-PPW R. 07/23 Complete Back of Return First																											
Name _____ Address _____ City/ST/ZIP _____ DR-PPW FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120		<table border="1"> <thead> <tr> <th></th> <th>DOLLARS</th> <th>CENTS</th> </tr> </thead> <tbody> <tr> <td>2. Fees Collected from Line 1 or DR-PPWS Schedule</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>3. Adjustments (+/-)</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>4. Total Collected (after Adjustments)</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>5. Collection Allowance (5% of Line 4)</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>6. Amount Due (Line 4 - Line 5)</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>7. DOR Credit Memo</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>8. Penalty and Interest</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>9. Amount Due with Return (Line 6 - Line 7 + Line 8)</td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>		DOLLARS	CENTS	2. Fees Collected from Line 1 or DR-PPWS Schedule	<input type="text"/>	<input type="text"/>	3. Adjustments (+/-)	<input type="text"/>	<input type="text"/>	4. Total Collected (after Adjustments)	<input type="text"/>	<input type="text"/>	5. Collection Allowance (5% of Line 4)	<input type="text"/>	<input type="text"/>	6. Amount Due (Line 4 - Line 5)	<input type="text"/>	<input type="text"/>	7. DOR Credit Memo	<input type="text"/>	<input type="text"/>	8. Penalty and Interest	<input type="text"/>	<input type="text"/>	9. Amount Due with Return (Line 6 - Line 7 + Line 8)	<input type="text"/>	<input type="text"/>
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Due: _____ Late After: _____ <input type="checkbox"/> Check here if payment was made electronically.		<input type="checkbox"/> No prepaid wireless fee collected during this period.																											

The seller's collection allowance is 5% of the fees collected.

STOP - If you need more than the lines provided below to report the fees you collected, use the Schedule (Form DR-PPWS) instead. **Do not use** the back of the coupon.

County Name	County Code	DOLLARS	CENTS
a. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
b. Nonspecific	- 7 9	<input type="text"/>	<input type="text"/>
c. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
d. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
e. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
f. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
g. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
h. _____	- <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/>
1. Total Lines a. through h. and enter on Line 1.		<input type="text"/>	<input type="text"/>

Line a. - Report fees in your business location's county.
Line b. - Report fees where the county is unknown (Code 79, Nonspecific).
Lines c. through h. - Include the county code for all prepaid wireless fees reported. The county total for each of the outside county's fees should be listed on a separate line and each line should be dedicated to sales for just the county listed.

_____ Signature of Taxpayer _____ Date
 _____ Telephone Number
 _____ Signature of Preparer _____ Date
 _____ Telephone Number

Bring this total to Line 2 on the front of the coupon.

Collection of Prepaid Wireless Fees

Florida law imposes a prepaid wireless fee on each retail sale of prepaid wireless service occurring in Florida. The prepaid wireless fee is to be separately stated on an invoice, receipt, or similar document provided to the consumer or otherwise disclosed to the consumer, and is to be collected by the seller from the consumer. If a prepaid wireless device is sold with a prepaid wireless service of 10 minutes or less, or for \$5 or less, the seller may elect not to apply the prepaid wireless fee to the transaction.

“Prepaid wireless service” means a right to access wireless service that allows a caller to connect to and interact with the E911 system. The service must be paid for in advance and sold in predetermined units or dollars that must expire on a predetermined schedule or that are decreased on a predetermined basis.

Rate Changes

Florida law allows the Emergency Communications Board to adjust the fee rate, if necessary, to ensure full cost recovery or prevent the over-recovery of costs incurred for providing E911 service. Prepaid wireless fee rates are available at floridarevenue.com/taxes/rates. The Department will issue a written notice for each fee rate adjustment to registered sellers at least 90 days before the effective date of any rate change.

Due Dates: Prepaid wireless fee returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your prepaid wireless fee return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

Due Dates for Initiating Electronic Payments: When you electronically pay, or electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit floridarevenue.com/forms and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Electronic Filing and Payment: You can electronically file and pay prepaid wireless fees using the Department’s free and secure website, or you may purchase software from a software vendor. You may voluntarily file and pay electronically; however, taxpayers who paid **\$5,000 or more** in prepaid wireless fees during the State of Florida’s prior fiscal year (July 1 through June 30) **are required** to file and pay electronically during the next calendar year (January through December). Consolidated filers **are required** to electronically file and pay prepaid wireless fees.

Enroll to file and pay electronically: You can enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll.

Vendor software: You may purchase software from a software vendor to file and pay the prepaid wireless fees electronically. While you may use purchased software to file the fees electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department.

No Fees Collected: The easiest way to inform the Department that no fees were collected for a reporting period is to file electronically at floridarevenue.com/taxes/filepay. You may also check the box on your paper return indicating no fees were collected during that reporting period and mail your return to the Department. Informing the Department that no fees are due for a specific reporting period will allow us to update our records.

Penalty and Interest: Avoid penalty and interest by filing your return and paying prepaid wireless fees on time for each reporting period. The easiest way to avoid most filing/payment errors is to file and pay your fees electronically.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com/taxes/filepay to submit your amended return electronically and pay any additional prepaid wireless fees due or report an overpayment.

The image shows a sample of the Florida Prepaid Wireless Fee Return form (DR-PPW). The form is titled "Florida Prepaid Wireless Fee Return" and includes a "Your Copy Amended Replacement" watermark. Key features include:

- Fields for Certificate #, Reporting Period, Name, Address, and City/ZIP.
- A table with 9 rows for reporting items: 1. Fees Collected from Line 1 or DR-PPWS Schedule; 2. Adjustments (+/-); 3. Total Collected (after Adjustments); 4. Collection Allowance (5% of Line 4); 5. Amount Due (Line 4 - Line 5); 6. Penalty and Interest; 7. DCR Credit Memo; 8. Amount Due with Return (Line 6 - Line 7 + Line 8); 9. (Empty row).
- Columns for "DOLLARS" and "CENTS".
- A "Late After" checkbox with the instruction: "Check here if payment was made electronically."
- A "No prepaid wireless fee collected during this period" checkbox.
- Header information: "DR-PPW R. 07/23" and "Complete Back of Return First".
- Footer information: "FLORIDA DEPARTMENT OF REVENUE, 6050 W TENNESSEE ST, TALLAHASSEE FL 32399-0120".

If you choose to file an amended return by mail, you may use the “Your Copy” of the return mailed to you. Use the return printed with the same reporting period as the return you previously filed. You may also download a return from floridarevenue.com/forms. Select the Prepaid Wireless Fee section. Be sure to include your certificate number, reporting period, business name, and address on the downloaded return.

- Write “**Amended Replacement**” on the return you use (see example).
- Enter the correct information.

Your amended return may result in an overpayment or underpayment of prepaid wireless fees. **If you overpaid or underpaid the amount due with your original return, the amount reported on Line 9 of the amended return will not match the additional amount you owe or any overpayment made.** You must pay any additional prepaid wireless fees due with the amended return. If you have overpaid, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

Checks or Money Orders (No Cash): Prepaid wireless fee payments must be in U.S. funds only. Do not send cash in the mail. Make checks or money orders payable to the Florida Department of Revenue. Write your complete certificate number on your check or money order.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns: Window-style envelopes are provided for paper filers to use when mailing returns and payments. Be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information preprinted on it**, write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

To replace lost or damaged preprinted returns, contact Taxpayer Services or your nearest service center. You may also download a form at floridarevenue.com/forms in the Prepaid Wireless Fee section.

Account Changes

You must immediately notify the Department if you:

- Change your business name.
- Change your location **or** mailing address.
- Close or sell your business.

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

If you want to notify us in writing, mail a letter to:

Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and remit all applicable fees due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or

- reregister a business location that has moved to a different county.

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity, or
- change the ownership of your business.

Report Fees Collected in Each County on the Back of the Return.

Florida law requires sellers of prepaid wireless services to report the prepaid wireless fees by the county in which the transaction occurs. If any of your sales of prepaid wireless services occur in a county other than the county in which your business is located, complete the back of the return to report the fees collected in each county.

Enter the county name **and** county code for each county in which prepaid wireless service transactions occurred during the reporting period. A list of all the Florida counties and their corresponding county codes is provided with your paper returns and is available at floridarevenue.com/forms under the Prepaid Wireless Fee section.

The Department's Address/Jurisdiction Database is helpful if you need to find the county for a specific Florida address. Visit floridarevenue.com/taxes/pointmatch.

If you cannot determine the county to which the fees should be reported, report those fees as Nonspecific (Code 79) on Line b. on the back of your return.

Complete Back of Return First

If you are reporting fees in eight (8) or more Florida counties, you must use the *Schedule of Florida Prepaid Wireless Fee by County* (Form DR-PPWS) to attribute your sales to each Florida county. If you file a paper schedule (Form DR-PPWS), be sure to include your name, address, certificate number, business partner number, and the reporting period on the Schedule. Bring the total from the bottom of the Form DR-PPWS Schedule to the front of the DR-PPW Return on Line 2.

The easiest way to report fees for multiple counties is to file your return electronically. Go to the Department's free and secure website at floridarevenue.com/taxes/eEnroll.

Line a. – Enter the total amount of prepaid wireless fees that should be reported in your county of business.

Line b. – Enter the total amount of prepaid wireless fees where the specific county cannot be determined (Code 79, Nonspecific).

Lines c. through h. – Enter the total amount of prepaid wireless fees that should be reported for counties outside the county where your business is located. Provide the

In What County Does a Retail Sale of Prepaid Wireless Services Occur?

If a Retail Transaction for Prepaid Wireless Service:	The Transaction:
➤ takes place in person by a consumer at a retail location in Florida	occurs in the county of the retail location
➤ does not take place at a retail location in Florida; and ➤ items are shipped to the consumer	occurs in the county of the consumer's shipping address
➤ does not take place at a retail location in Florida; and ➤ no items are shipped to the consumer	occurs in the county of the consumer's address or the location associated with the consumer's mobile telephone number

county name and county code for sales considered outside the county of your business location. The total fees for each county should be listed on a separate line and each line should be dedicated to only one county.

Line 1 – Fees Collected

Total all prepaid wireless fee amounts in Lines a. through h. and enter the total on Line 1 on the back of the return. This same total should be brought to the front of the coupon on Line 2. If you are reporting fees by county using a *Schedule of Florida Prepaid Wireless Fee By County* (Form DR-PPWS), enter the Total Fees Collected from the Schedule on the front of the coupon on Line 2.

Front of Return

Number of Prepaid Wireless Services Sold

Enter the total number of prepaid wireless services sold at retail and subject to the prepaid wireless fee during the reporting period. **Do not include** the number of prepaid wireless devices sold with a prepaid wireless service of 10 minutes or less, or \$5 or less, for which you elected not to apply the prepaid wireless fee.

Line 2 – Fees Collected from Line 1

Enter the total amount of prepaid wireless fees reported on the back of the return on Line 1.

Line 3 – Adjustments

Enter the total amount of all allowable deductions on Line 3. Allowable deductions include prepaid wireless fees you refund to your customers for credits or refunds of prepaid wireless services. This line should not include Department of Revenue credit memos. Credit memos should be reported on Line 7 of the return. You must keep records of the adjustments you make on your returns; however, do not include copies of those records with your return.

Line 4 – Total Collected

Enter the total amount collected (after deducting or adding adjustments from Line 3) on Line 4 of the return. The amount entered on Line 4 cannot be a negative number. If the total amount of adjustments exceeds the fees collected (Line 2), adjust the amount on Line 3 to equal Line 2, and claim any remaining balance on Line 3 of your next return.

Line 5 – Collection Allowance

If you file your return and pay the prepaid wireless fees due with the return timely, you are entitled to receive a 5% (0.05) collection allowance. Enter 5% of the total fees collected from Line 4 on Line 5.

You are **not** entitled to a collection allowance if you file your return or make your payment late.

Line 6 – Amount Due

Subtract Line 5 from Line 4 and enter the amount due on Line 6.

Line 7 – Credit Memo issued by the Department

Enter the amount of any credit memo(s) issued by the Department for prepaid wireless fees. If the total amount of credit memo adjustments exceeds the Amount Due (Line 6), adjust the amount on Line 7 to equal Line 6, and claim any remaining balance on Line 7 of your next return. If this is your final prepaid wireless fee return and you have a credit balance, complete an online refund application or an *Application for Refund - Sales and Use Tax* (Form DR-26S) available at floridarevenue.com/forms to obtain a refund.

Line 8 – Penalty and Interest

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of the fees due (Line 4 minus Line 7) is less than \$50; or
- 10% of the amount of fees due.

If your return or payment is late, you will owe the minimum penalty of \$50.

If your payment is late, you owe interest on the fees due (Line 4 minus Line 7). Florida law provides a floating rate of interest for late payments of fees due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and available at floridarevenue.com/taxes/rates.

Line 9 – Amount Due with Return

Enter on Line 9, the total of Line 6 minus Line 7 plus Line 8. Make your check or money order payable to the Florida Department of Revenue. Write your certificate number on your check or money order. The Department cannot accept foreign currency or funds drawn from other than U.S. banks.

Electronic Payment Check Box

If you make your payment electronically, check the box in the bottom left corner of your return.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide a telephone number for each person signing the return.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms are available at floridarevenue.com/forms.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

Subscribe to Receive Updates by Email.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund - Sales and Use Tax	Rule 12-26.008, F.A.C.