



# Texas 9-1-1 Emergency Service Fee Report

## Service Provider / Business Service User

a. T Code  92180

• Type or print

c. Taxpayer number

d. Filing period

e.

f. Due date

g. Name and mailing address (Make any necessary name or address changes below.)

h. Blacken this box if your mailing address has changed. Show changes by preprinted information. ...  1.  
Blacken this box if you are no longer in business, and enter the date you went out of business below. --  2.  
Month Day Year  
i.  j.

### Instructions for Completing the Texas 9-1-1 Emergency Service Fee Report for Service Providers / Business Service Users in Regional Planning Commission Service Areas

**WHO MUST FILE** - Service providers, including local exchange and interconnected VoIP service providers and business service users must file this report and remit the 9-1-1 emergency service fee due for each local exchange access or equivalent local exchange access line in areas where 9-1-1 service is administered by a Regional Planning Commission (RPC). (For definitions, see this form.)

**WHEN TO FILE** - File this report and remit the fee due on or before the 30th day following the end of the month in which the fees were collected. If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date. You must file a report, even if no 9-1-1 emergency service fee is due.

**GENERAL INSTRUCTIONS -**

- Do not enter negative figures.
- You must file the Regional Planning Commission (RPC) supplement (Form 54-101) with this report.
- Report only fees you actually collected during the filing period.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.



Electronic reporting and payment options are available 24 hours a day, 7 days a week. Have this form available when you log on.

[www.comptroller.texas.gov/taxes/file-pay/](http://www.comptroller.texas.gov/taxes/file-pay/)

Definitions on back.

<b>1. Total number of access lines on which service fees were collected</b> (Enter the total number of local exchange access lines/equivalent local exchange access lines on which you actually collected the fee.) (Same as Item 5 on the RPC supplement, Form 54-101.)	1. <input type="checkbox"/>
<b>2. Gross 9-1-1 service fee collected</b> (Enter the total amount of fees collected.) (Same as Item 6 of the RPC supplement, Form 54-101.)	2. _____
<b>3. Administrative fee retained</b> (Service providers/business service users may retain an administrative fee of 1% of the gross 9-1-1 emergency service fees collected.) (Same as Item 7 of the RPC supplement, Form 54-101.)	3. _____
<b>4. Net amount due</b> (Enter the net service fee due. Same as Item 8 on the RPC supplement, Form 54-101.)	4. _____
<b>5. Penalty due</b> - If this report is filed or the fee due is paid after the due date, enter penalty. (If 1-30 days late, enter 5% of the amount in Item 4. If more than 30 days late, enter 10% of the amount in Item 4.)	5. _____
<b>6. Interest due</b> (If any fee is unpaid 61 days after the due date, enter interest on the amount in Item 4. Calculate interest at the rate published online at <a href="http://www.comptroller.texas.gov">www.comptroller.texas.gov</a> or call 877-447-2834 for the applicable interest rate.)	6. _____
<b>7. TOTAL AMOUNT DUE AND PAYABLE</b> (Sum of Items 4, 5, and 6.)	7. <input type="checkbox"/>

Taxpayer name  k.  l.

T Code     Taxpayer number     Period

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

Taxpayer or duly authorized agent

**sign here**

Daytime phone \_\_\_\_\_ Date \_\_\_\_\_

Make the amount in Item 7 payable to STATE COMPTROLLER	Mail to COMPTROLLER OF PUBLIC ACCOUNTS P.O. Box 149356 Austin, TX 78714-9356
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For assistance with any 9-1-1 emergency service fee question, call **800-252-5555**.  
 Details are also available at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).



## DEFINITIONS

**"9-1-1 emergency service fee"** - The fee collected by a service provider or business service user from its subscribers who reside in areas where 9-1-1 service is administered by a Regional Planning Commission at a rate of 50 cents per month for each local exchange access line or equivalent local exchange access line.

**"Service provider"** - Any entity that offers non-wireless telecommunications or communications service that is required to provide 9-1-1 service. Service provider includes, but is not limited to, a local exchange service provider, an interconnected VoIP service provider, and a business service user.

**"Interconnected VoIP service provider"** - An interconnected Voice over Internet protocol (VoIP) service is a service that:

- (1) Enables real-time, two-way voice communications;
- (2) Requires a broadband connection from the user's location;
- (3) Requires Internet protocol-compatible customer premises equipment; and
- (4) Permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network. (47 C.F.R. 9.5)

**"Regional planning commission"** means a planning commission established under Chapter 391, Local Government Code, that administers the providing of 9-1-1 service within its service area under the state 9-1-1 service program overseen by the Commission on State Emergency Communication. (By comparison, an "Emergency Communication RPC" or "RPC," as defined in Health and Safety Code 771.001(3), refers to an entity that administers 9-1-1 service independent of the state 9-1-1 service program.)

**"Business service"** means a telecommunications or communications service provided a customer where the use is primarily of a business, professional, institutional, or otherwise occupational nature.

**"Business service user"** means a user of business service that provides telecommunications or communications service, including 9-1-1 service, to end users through a publicly or privately owned or controlled telephone switch. Business service user includes a "governmental body" as defined in 552.003, Government Code, including an institution of higher education.

**"Local exchange service provider"** - A telecommunications carrier providing telecommunications service in a local exchange service area under a certificate of public convenience and necessity issued by the Public Utility Commission of Texas.

**"Local exchange access line" or "equivalent local exchange access line"** - means the physical voice grade telecommunications connection or the cable or broadband transport facilities, or any combination of these facilities, owned, controlled, or relied upon by a service provider, between an end user customer's premises and a service provider's network that, when the digits 9-1-1 are dialed, provides the end user customer access to a public safety answering point through a permissible interconnection to the dedicated 9-1-1 network. In the case of multi-channel services or offerings, channelized by a service provider, each individual channel provided to an end user customer shall constitute a separate "local exchange access line" or "equivalent local exchange access line" (e.g., ISDN-PRI service consists of 24 individual channels). The terms "local exchange access line" or "equivalent local exchange access line" include lines as defined above that a service provider offers at a fully or partially discounted rate from the provider's base rate to a class of end users (e.g., the service provider's employees/retirees). Such discounting is not a basis for eliminating or reducing the 9-1-1 emergency service fee on such lines, except in the instance of an Emergency Communication RPC imposing its 9-1-1 emergency service fee based on a percentage in lieu of a flat rate. The terms "local exchange access line" or "equivalent local exchange access line" do not include coin-operated public telephone equipment, public telephone equipment operated by card reader, commercial mobile radio service that provides access to a paging or other one-way signaling service, a communication channel suitable only for data transmission, a line from a telecommunications service provider to an Internet service provider for the Internet service provider's data modem lines used only to provide its Internet access service and that are not capable of transmitting voice messages, a wireless roaming service or other nonvocal commercial mobile radio service, a private telecommunications system, or a wireless telecommunications connection subject to Texas Health and Safety Code 771.0711. A service provider using one or more facilities with multiple calling capabilities to serve a single end user customer location that cannot determine the actual number of local exchange access lines or equivalent local exchange access lines being served by such facilities (e.g., Enterprise interconnected VoIP), shall assess the 9-1-1 emergency service fee in accordance with Commission on State Emergency Communications rule 255.4 (1 Tex. Admin Code Part 12 255.4).



# Texas 9-1-1 Emergency Service Fee Report

## Regional Planning Commission Supplement

a. T Code ■ 92100

• Instructions on back.

c. Taxpayer number  
■

d. Filing period  
e. ■

f. Taxpayer name

DISTRICT	g. ■ COG NUMBER	1. ■ NUMBER OF ACCESS LINES	2. FEE AMOUNT COLLECTED	3. 1% ADMINISTRATIVE FEE	4. NET AMOUNT DUE	
1. Alamo COG	1310010					
2. Ark-Tex Area COG	1920024					
3. Brazos Valley COG	2910032					
4. Central Texas COG	3550050					
5. Coastal Bend COG	3610060					
6. Concho Valley COG	3650074					
7. Deep East Texas COG	4550083					
8. East Texas COG	5110093					
9. Golden Crescent RPC	7630106					
10. Heart of Texas COG	8510117					
11. Middle Rio Grande COG	4940144					
12. Nortex RPC	5690151					
13. Panhandle RPC	7150170					
14. Permian Basin RPC	7590185					
15. Rio Grande COG	9960196					
16. South East Texas RPC	1630201					
17. South Plains AG	1630219					
18. South Texas DC	1630227					
19. Texoma COG	2560233					
20. West Central Texas COG	5500244					
c/c ■ 1		<b>TOTALS</b>	5.	6.	7.	8.

## **Instructions for Completing Texas 9-1-1 Emergency Service Fee Report Local Exchange Regional Planning Commission (RPC) Supplement**

You must file this local exchange RPC supplement with your Texas 9-1-1 Emergency Service Fee Report for Local Exchange Service Providers / Business Service Users, Form 54-100, for the same report filing period.

### **Specific Instructions**

- Item 1 - For each applicable RPC, enter the number of local exchange access lines and/or equivalent local exchange access lines on which you collected the 9-1-1 emergency service fee during the report filing period shown in Item d. *(Enter whole numbers only.)*
- Item 2 - For each applicable RPC, enter the gross amount of 9-1-1 emergency service fees collected during the report filing period *(in dollars and cents)*. *(Item 1 x \$0.50)*
- Item 3 - For each applicable RPC, enter 1% of the gross 9-1-1 emergency service fees collected *(in dollars and cents)*. *(Item 2 x 0.01)*
- Item 4 - For each applicable RPC, enter the net amount of service fee due *(in dollars and cents)*. *(Item 2 minus Item 3)*
- Item 5 - Enter the total number of local exchange access lines/equivalent local exchange access lines on which you collected the fee *(sum of Item 1 for all districts)*. Also enter this figure in Item 1 of Form 54-100.
- Item 6 - Enter the total amount of emergency service fees collected for all RPCs *(sum of Item 2 for all RPCs)*. Also enter this figure in Item 2 of Form 54-100.
- Item 7 - Enter the total amount of administrative fee retained *(sum of Item 3 for all RPCs)*. Also enter this figure in Item 3 of the report Form 54-100.
- Item 8 - Enter the total amount of 9-1-1 emergency service fee due *(sum of Item 4 for all RPCs)*. Also enter this figure in Item 4 of Form 54-100.