

TENNESSEE DEPARTMENT OF REVENUE

FORM SLS 458

TV Programming & Telecommunications Sales and Use Tax Return – Worksheet Only

Instructions for 911 Surcharge Collections Reporting

Form must be filed online, not submitted.

Department of Revenue SLS 458 worksheet is located at:

<https://www.tn.gov/content/dam/tn/revenue/documents/forms/sales/sls458worksheet.pdf>

Prepaid 911 surcharges

Retailers of prepaid wireless communication services are required to collect the 911 surcharge from their customers on prepaid wireless sales of \$10 or more that are also subject to sales tax. The 911 surcharge is \$1.16 per prepaid wireless sale, and it must be reported and remitted to the Department of Revenue on the sales and use tax return or the TV programming & telecommunications sales and use tax return (worksheet line number 18). For more information about the 911 surcharge fee on prepaid wireless calling services, **see Important Notice #15-02.**

Standard 911 Surcharges

Beginning July 1, 2017, the monthly 911 surcharges on wireline and non-prepaid wireless telecommunication services will no longer be reported and paid to the Tennessee Emergency Communications Board.

Retailers of wireline and non-prepaid wireless telecommunication services will report and remit the monthly 911 surcharges collected from their customers to the Dept. of Revenue on the TV programming and telecommunications sales and use tax return (worksheet line number 17). Schedule D of the form is used to calculate the amount to be placed on line 17.

An example of the TV Programming & Telecommunications Sales and Use Tax Return – Worksheet is provided below. Form is located at

<https://www.tn.gov/content/dam/tn/revenue/documents/forms/sales/sls458worksheet.pdf>

Online filing for both 911 surcharges is required.

Please go to **<https://tntap.tn.gov/eservices/>** to file.

