



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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## IMPORTANT NOTICE

### Recent IRS Ruling Does Not Affect California's Emergency Telephone Users Surcharge

As of August 1, 2006, the IRS stopped collecting the federal excise tax on charges billed for long distance telephone service. This ruling only pertains to the federal excise tax. There has been no change in the California Emergency Telephone Users (911) Surcharge program. Telephone communications service suppliers doing business in California must continue to collect and remit the surcharge to the Board of Equalization, under the 911 Surcharge Law.

The surcharge is imposed on every person using intrastate telephone communication services in California, as required by Revenue and Taxation Code sections 41020 and 41009 (service users). Section 41021 requires all persons supplying intrastate telephone communication services (service suppliers) to collect the surcharge from every service user in this state.

If you have any questions, please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) or contact us at 800-400-7115 (TDD/TTY: 800-735-2929).

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Excise Taxes Division