

# CT-75 Package

## Communications Taxes Instructions

*The return must be filed, even if no tax is due.*

### Electronic Filing and Payment

Form CT-75 filers must file and pay electronically. If you are unable to file and pay electronically by the due date, request a temporary waiver. For additional information, see [www.tax.virginia.gov](http://www.tax.virginia.gov).

**New** – Legislation passed by the 2021 General Assembly and signed by the governor creates a \$0.12 surcharge on postpaid wireless charges. The bill also increases the wireless E-911 surcharge from \$0.75 to \$0.82. The combined charges totaling \$0.94 are identified as the "911/988 Charge." Funds are designated for the purposes of operating the 988 call center administered by the Department of Behavioral Health and Developmental Services (DBHDS).

**General** – This package contains the following documents:

- CT-75 VA Communications Taxes Return
- CT-75V VA Communications Taxes Voucher
- CT-75A VA Communications Taxes Return Worksheet
- CT-75B VA Cable Franchise Fee Schedule

The Virginia Communications Taxes, which include the Communications Sales and Use Tax, the E-911 tax on landline telephone service, and the state Public Rights-of-Way Use Fee on cable television service replaced most of the state and local taxes and fees imposed on communications services such as landline and wireless telephone and cable television.

Service providers are required to collect the taxes and fees from their customers as line items on their bills and remit amounts collected to the Department of Taxation ("the Department") on a monthly basis.

**Communications Sales and Use Tax** – The Communications Sales and Use Tax ("Communications Sales Tax") is imposed on the sales price of communications services at the rate of 5%. A communications service is any electronic transmission of voice, data, audio, video or other information by or through any electronic, radio, satellite, cable, optical, microwave, or other medium or method regardless of the protocol used for the transmission or conveyance.

**E-911 Tax On Landline (including Voice over Internet Protocol - VoIP) Telephone Service** – The state E-911 Tax on landline telephone service ("Landline E-911 Tax") applies only to end users of landline telephone service and is imposed at the rate of \$0.75 per access line. Wireless telephone service is subject to the state 911/988 charge on wireless telephone service.

**Public Rights-Of-Way Use Fee** – Cable television service is subject to the state Public Rights-of-Way Use Fee. The state Public Rights-of-Way Use Fee imposed on cable television service ("Cable Rights-of-Way Use Fee") is calculated annually by the Department of Transportation.

#### Public Right-of-Way Use Fee Rates

Period	Rate
7/1/21 – 6/30/22	\$1.60
7/1/22 – 6/30/23	\$1.01
7/1/23 – 6/30/24	\$1.26
7/1/24 – 6/30/25	\$1.88

**Cable Franchise Fees** – Cable television providers are required to report by locality any cable television franchise fees accruing during the month on Schedule CT-75B. No separate payment to the Department or to the localities is required for these fees.

Enter the total from Schedule CT-75B onto the top of Form CT-75. **Do NOT include in Line 27 total.** The Schedule CT-75B is informational for the Department only.

**Postpaid Wireless 911/988 Charge** – Each wireless service carrier and reseller must collect the combined 911/988 charge of \$0.94 (\$0.12 surcharge on postpaid wireless charges and \$0.82 wireless E-911 surcharge) per month on each wireless device capable of two-way interactive voice communication from postpaid customers and remit the amount collected to the Department of Taxation. The seller or reseller may retain an amount equal to 3% of the amount collected as dealer compensation.

#### Filing Procedure

You are required to electronically file Form CT-75 and submit payment using the Department's online **eForms** option available at [www.tax.virginia.gov/eforms](http://www.tax.virginia.gov/eforms). Payments can be made by direct debit when filing the form or by an ACH credit transaction arranged through your financial institution.

The electronic filing option allows you to file your return at your convenience and schedule your direct debit payment for any date between the time you file online through the due date of the return.

Submit your return and payment as soon as possible after the close of the reporting period, but no later than the 20th day of the following month. A return must be filed for each monthly reporting period even if no tax is due.

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

If you are unable to meet the electronic filing requirements, you must request a temporary waiver. If you have been granted a waiver, mail your return and payment to **Virginia Department of Taxation, P.O. Box 26627, Richmond, VA 23261-6627**.

#### Change of Ownership, Change of Address, or Out-of-Business

Use iReg system on the Department's website at [www.tax.virginia.gov/iReg](http://www.tax.virginia.gov/iReg) to register a new business and update registration information. If you prefer to register by mail, forms are available online for download or by calling (804) 367-8037. File Form R-1 to register a new business or location. If you change your business mailing address or discontinue your business, use Form R-3, or send a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. If there has been a change of ownership, do not use the return with the name and account number of the former owner.

Any provider who sells its business or quits the business shall make a final return and payment within 15 days after the date of selling or quitting the business. The provider's successors or assigns, if any, shall withhold a sufficient amount of the purchase money to cover taxes, penalties, and interest due and unpaid until the former owner produces a receipt from the Department showing that all taxes, penalties, and interest have been paid or a certificate stating that no taxes, penalties, or interest are due.

#### Communications Taxes Guidelines and Rules

For more information on Communications Taxes, see the Communications Taxes Guidelines and Rules at [www.tax.virginia.gov](http://www.tax.virginia.gov). For assistance call (804) 404-4195, or write to the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115**.

**Form CT-75**

Do NOT staple.  
For assistance, call (804) 404-4195.

**Virginia Communications  
Taxes Return**



Name		Account Number	
Address		<b>75-</b>	
Address		Period	
City, State, ZIP		Due Date	

**Line A - Virginia Cable Franchise Fees Accrued** (Enter the total from Form CT-75B.) Informational only. **Do NOT include in Line 27 total.**

**1 Communications Sales Tax**

Service	Column A Gross Sales	Column B Personal Use	Column C Tot. of Col. A and Col. B
a. Landline Telephone (including VoIP and bundled) 1a	.	.	.
b. Wireless Telephone 1b	.	.	.
c. Cable Television 1c	.	.	.
d. Satellite Television 1d	.	.	.
e. Satellite Radio 1e	.	.	.
f. Other (long distance carriers, paging, other services) 1f	.	.	.
2 Total Gross Communications Sales (Total of Col. C, Lines 1a through 1f)			2 .
3 Total Exempt Communications Sales and Other Deductions			3 .
4 Total Taxable Communications Sales (Line 2 minus Line 3)			4 .
5 Communications Sales Tax - 5% (Multiply Line 4 by .05)			5 .
6 Reserved for Future Use			6
7 Reserved for Future Use			7
8 Communications Sales Tax Penalty for Late Filing (See worksheet)			8 .
9 Communications Sales Tax Interest for Late Filing (See worksheet)			9 .
10 Total Communications Sales Tax Amount Due (Add Lines 5, 8 and 9)			10 .
11 <b>Landline E-911 Tax</b> (\$.75 Per Access Line)			11 .
12 Reserved for Future Use			12
13 Reserved for Future Use			13
14 Landline E-911 Penalty for Late Filing (See worksheet)			14 .
15 Landline E-911 Interest for Late Filing (See worksheet)			15 .
16 Total Landline E-911 Tax Amount Due (Add Lines 11, 14 and 15)			16 .
17 <b>Cable Rights-of-Way Use Fee</b> (See instructions for tax rate)			17 .
18 Cable Rights-of-Way Penalty for Late Filing (See worksheet)			18 .
19 Cable Rights-of-Way Interest for Late Filing (See worksheet)			19 .
20 Total Cable Rights-of-Way Use Fee Amount Due (Add Lines 17 through 19)			20 .
21 <b>Postpaid Wireless 911/988 Charge</b> (\$0.94 Per Device)			21 .
22 Discount - 3% (Multiply Line 21 by .03)			22 .
23 Net Wireless 911/988 Charge (Subtract Line 22 from Line 21)			23 .
24 Wireless 911/988 Penalty for Late Filing (See worksheet)			24 .
25 Wireless 911/988 Interest for Late Filing (See worksheet)			25 .
26 Total Wireless 911/988 Amount Due (Add Lines 23, 24 and 25)			26 .
27 <b>Total Due</b> Add Lines 10, 16, 20 and 26.			27 .

**Check Enclosed:** Include Form CT-75V with your return.

Taxpayer's Signature		Date	Phone Number
Signature of Preparer	Individual or Firm of Tax Preparer	Date	Preparer's Phone Number
Preparer's Address			Preparer's FEIN, PTIN or SSN

## Preparation of Voucher (CT-75V)

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- If paying by check, enter the total amount due from Line 27 on the below Voucher, Form CT-75V, and enclose this voucher and your check with your return.
- If you are paying electronically or the amount of tax due is equal to zero, **DO NOT** send this voucher to the Department.

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### Form CT-75V Virginia Communications Taxes Voucher (Doc ID 275)

Period	Due Date
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Account Number <b>75-</b>
Name
Address
Address
City, State, ZIP

Mail your return and payment to  
**Virginia Department of Taxation,**  
P.O. Box 26627, Richmond, VA  
23261-6627.

Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) for more  
information.

**Total Amount Due**  
**(Line 27 of Form CT-75)**

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# Form CT-75A Virginia Communications Taxes Return Worksheet

- **Worksheet is for your records only.**
- **Do NOT mail.**
- Read instructions before preparing this worksheet.
- Transfer amounts from this worksheet to the corresponding line number on Form CT-75, Virginia Communications Taxes Return.
- For assistance, call (804) 404-4195.

**DO NOT MAIL**

	Column A Gross Sales	Column B Personal Use	Column C Total of Col. A and Col. B
<b>1 Communications Sales Tax</b>			
a Landline Telephone Service (Including VoIP and bundled) 1a			
b Wireless Telephone Service 1b			
c Cable Television Service 1c			
d Satellite Television Service 1d			
e Satellite Radio Service 1e			
f Other Communications Services 1f			
2 Total Gross Communications Sales (Total of Col. C of Lines 1a through 1f.)		2	
3 Total Exempt Communications Sales and Other Deductions For further information regarding exempt communication sales and deductions, you may review the Communications Taxes Guidelines and Rules at <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a> .		3	
4 Total Taxable Communications Sales (Line 2 minus Line 3).		4	
5 Communications Sales Tax - 5% (Multiply Line 4 by .05).		5	
6  Reserved for Future Use		6	
7 Reserved for Future Use		7	
8 Communications Sales Tax Penalty for Late Filing The late filing penalty is 6% of the tax due on Line 5 for each month or part of a month the return is filed late. The minimum late filing penalty is \$10.00, even if there is no tax due, and the maximum is 30% of the tax due. Additional penalties may apply if the tax due is not paid at the time of filing.		8	
9 Communications Sales Tax Interest for Late Filing For late filing and payment, interest is assessed on Line 5 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.		9	
10 Total Communications Sales Tax Amount Due (Add Lines 5, 8 and 9.)			10

<b>11</b>	<b>Landline E-911 Tax</b> (\$ .75 Per Access Line.)	11		
12	Reserved for Future Use	12		
13	Reserved for Future Use	13		
14	Landline E-911 Penalty for Late Filing For late filing and payment, a penalty of 5% of the tax due.	14		
15	Landline E-911 Interest for Late Filing For late filing and payment, interest is assessed on Line 11 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.	15		
16	Total Landline E-911 Tax Amount Due (Add Lines 11, 14 and 15.)		16	
<b>17</b>	<b>Cable Rights-of-Way Use Fee</b> (See instructions for tax rate.)	17		
18	Cable Rights-of-Way Penalty for Late Filing For late filing and payment, a penalty of 5% of the tax due.	18		
19	Cable Rights-of-Way Interest for Late Filing For late filing and payment, interest is assessed on Line 17 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.	19		
20	Total Cable Rights-of-Way Use Fee Amount Due (Add Lines 17 through 19.)		20	
<b>21</b>	<b>Postpaid Wireless 911/988 Charge</b> (\$ .94 Per Access Line.)	21		
22	Discount (Multiply Line 21 by .03)	22		
23	Net Wireless 911/988 Charge (Subtract Line 22 from Line 21)	23		
24	Wireless 911/988 Penalty for Late Filing For late filing and payment, a penalty of 5% of the tax due.	24		
25	Wireless 911/988 Interest for Late Filing For late filing and payment, interest is assessed on Line 23 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.	25		
26	Total Wireless 911/988 Charge Amount Due (Add Lines 23, 24 and 25.)		26	
<b>27</b>	<b>Total Due</b> (Add Lines 10, 16, 20 and 26.)		27	

**Form CT-75B Virginia Cable Franchise Fee Schedule**



Name	
Address	Account Number <b>75-</b>
Address	Period
City, State, ZIP	Due Date

Locality Name & Code	Franchise Fee	Locality Name & Code	Franchise Fee	Locality Name & Code	Franchise Fee
<b>COUNTIES</b>		<b>COUNTIES</b>		<b>COUNTIES</b>	
Accomack 51001		Goochland 51075		Prince William 51153	
Albemarle 51003		Grayson 51077		Pulaski 51155	
Alleghany 51005		Greene 51079		Rappahannock 51157	
Amelia 51007		Greensville 51081		Richmond (County) 51159	
Amherst 51009		Halifax 51083		Roanoke (County) 51161	
Appomattox 51011		Hanover 51085		Rockbridge 51163	
Arlington 51013		Henrico 51087		Rockingham 51165	
Augusta 51015		Henry 51089		Russell 51167	
Bath 51017		Highland 51091		Scott 51169	
Bedford (County) 51019		Isle Of Wight 51093		Shenandoah 51171	
Bland 51021		James City 51095		Smyth 51173	
Botetourt 51023		King George 51099		Southampton 51175	
Brunswick 51025		King And Queen 51097		Spotsylvania 51177	
Buchanan 51027		King William 51101		Stafford 51179	
Buckingham 51029		Lancaster 51103		Surry 51181	
Campbell 51031		Lee 51105		Sussex 51183	
Caroline 51033		Loudoun 51107		Tazewell 51185	
Carroll 51035		Louisa 51109		Warren 51187	
Charles City 51036		Lunenburg 51111		Washington 51191	
Charlotte 51037		Madison 51113		Westmoreland 51193	
Chesterfield 51041		Mathews 51115		Wise 51195	
Clarke 51043		Mecklenburg 51117		Wythe 51197	
Craig 51045		Middlesex 51119		York 51199	
Culpeper 51047		Montgomery 51121		<b>CITIES</b>	
Cumberland 51049		Nelson 51125		Alexandria 51510	
Dickenson 51051		New Kent 51127		Bristol 51520	
Dinwiddie 51053		Northampton 51131		Buena Vista 51530	
Essex 51057		Northumberland 51133		Charlottesville 51540	
Fairfax (County) 51059		Nottoway 51135		Chesapeake 51550	
Fauquier 51061		Orange 51137		Colonial Heights 51570	
Floyd 51063		Page 51139		Covington 51580	
Fluvanna 51065		Patrick 51141		Danville 51590	
Franklin (County) 51067		Pittsylvania 51143		Emporia 51595	
Frederick 51069		Powhatan 51145		Fairfax (City) 51600	
Giles 51071		Prince Edward 51147		Falls Church 51610	
Gloucester 51073		Prince George 51149		Franklin (City) 51620	
<b>Total of Column 1</b>		<b>Total of Column 2</b>		<b>Total of Column 3</b>	

**Form CT-75B Virginia Cable Franchise Fee Schedule**



Name
Account Number <b>75-</b>

Locality Name & Code	Franchise Fee	Locality Name & Code	Franchise Fee	Locality Name & Code	Franchise Fee
<b>CITIES</b>		<b>TOWNS</b>		<b>TOWNS</b>	
Fredericksburg 51630		Big Stone Gap 51310		Courtland 51347	
Galax 51640		Blacksburg 51311		Craigsville 51348	
Hampton 51650		Blackstone 51312		Crewe 51349	
Harrisonburg 51660		Bloxom 51313		Culpeper 51350	
Hopewell 51670		Bluefield 51314		Damascus 51351	
Lexington 51678		Boones Mill 51315		Dayton 51352	
Lynchburg 51680		Bowling Green 51316		Dendron 51353	
Manassas 51683		Boyce 51317		Dillwyn 51354	
Manassas Park 51685		Boydton 51318		Drakes Branch 51355	
Martinsville 51690		Boykins 51319		Dublin 51357	
Newport News 51700		Branchville 51320		Duffield 51358	
Norfolk 51710		Bridgewater 51321		Dumfries 51359	
Norton 51720		Broadnax 51323		Dungannon 51360	
Petersburg 51730		Broadway 51322		Eastville 51361	
Poquoson 51735		Brookneal 51324		Edinburg 51362	
Portsmouth 51740		Buchanan 51325		Elkton 51363	
Radford 51750		Burkeville 51326		Exmore 51364	
Richmond (City) 51760		Cape Charles 51327		Farmville 51365	
Roanoke (City) 51770		Capron 51328		Fincastle 51366	
Salem 51775		Cedar Bluff 51329		Floyd 51367	
Staunton 51790		Charlotte Ct. House 51330		Fries 51368	
Suffolk 51800		Chase City 51331		Front Royal 51369	
Virginia Beach 51810		Chatham 51332		Gate City 51370	
Waynesboro 51820		Cheriton 51333		Glade Spring 51371	
Williamsburg 51830		Chillhowie 51334		Glasgow 51372	
Winchester 51840		Chincoteague 51335		Glen Lyn 51373	
<b>TOWNS</b>		Christiansburg 51336		Gordonsville 51374	
Abingdon 51300		Claremont 51337		Goshen 51375	
Accomac 51301		Clarksville 51338		Gretna 51376	
Alberta 51302		Cleveland 51339		Grottoes 51377	
Altavista 51303		Clifton 51340		Grundy 51378	
Amherst 51304		Clifton Forge 51493		Halifax 51379	
Appalachia 51305		Clinchco 51490		Hallwood 51380	
Appomattox 51306		Clinchport 51341		Hamilton 51381	
Ashland 51307		Clintwood 51342		Haymarket 51382	
Bedford 51494		Coeburn 51344		Haysi 51383	
Belle Haven 51308		Colonial Beach 51345		Herndon 51384	
Berryville 51309		Columbia 51346		Hillsboro 51385	
<b>Total of Column 4</b>		<b>Total of Column 5</b>		<b>Total of Column 6</b>	

**Form CT-75B Virginia Cable Franchise Fee Schedule**



Name
Account Number <b>75-</b>

Locality Name & Code	Franchise Fee	Locality Name & Code	Franchise Fee	Locality Name & Code	Franchise Fee
<b>TOWNS</b>		<b>TOWNS</b>		<b>TOWNS</b>	
Hillsville 51386		Onancock 51424		Surry 51462	
Honaker 51387		Onley 51425		Tangier 51463	
Hurt 51388		Orange 51426		Tappahannock 51464	
Independence 51389		Painter 51427		Tazewell 51465	
Iron Gate 51390		Pamplin City 51428		The Plains 51466	
Irvington 51391		Parksley 51429		Timberville 51467	
Ivor 51392		Pearisburg 51430		Toms Brook 51468	
Jarratt 51393		Pembroke 51431		Troutdale 51469	
Jonesville 51394		Pennington Gap 51432		Troutville 51470	
Keller 51395		Phenix 51433		Urbanna 51471	
Kenbridge 51396		Pocahontas 51434		Victoria 51472	
Keysville 51397		Port Royal 51435		Vienna 51473	
Kilmarnock 51398		Pound 51436		Vinton 51474	
La Crosse 51399		Pulaski 51437		Virgilina 51475	
Lawrenceville 51400		Purcellville 51438		Wachapreague 51476	
Lebanon 51401		Quantico 51439		Wakefield 51477	
Leesburg 51402		Remington 51440		Warrenton 51478	
Louisa 51403		Rich Creek 51441		Warsaw 51479	
Lovettsville 51404		Richlands 51442		Washington 51480	
Luray 51405		Ridgeway 51443		Waverly 51481	
Madison 51406		Rocky Mount 51444		Weber City 51482	
Marion 51407		Round Hill 51445		West Point 51483	
McKenney 51408		Rural Retreat 51446		White Stone 51484	
Melfa 51409		Saint Paul 51448		Windsor 51485	
Middleburg 51410		Saltville 51449		Wise 51486	
Middletown 51411		Saxis 51450		Woodstock 51487	
Mineral 51412		Scottsburg 51451		Wytheville 51488	
Monterey 51413		Scottsville 51452		<b>Total of Column 9</b>	
Montross 51414		Shenandoah 51453		<b>Total Cable Franchise</b> → <input type="text"/>	<b>Fees</b> (The total of Columns 1 thru 9.) Enter the total on Line A of Form CT-75.
Mount Crawford 51415		Smithfield 51454			
Mount Jackson 51416		South Boston 51492			
Narrows 51417		South Hill 51455			
Nassawadox 51418		Stanardsville 51456			
New Castle 51419		Stanley 51457			
New Market 51420		Stephens City 51458			
Newsoms 51421		Stony Creek 51459			
Nickelsville 51422		Strasburg 51460			
Occoquan 51423		Stuart 51461			
<b>Total of Column 7</b>		<b>Total of Column 8</b>			