Department of Taxation and Finance

Instructions for Form AU-100

Application for Refund of Wireless Communications Surcharge

AU-100-I
(11/25)

General information

If you are a

- wireless communications service supplier who filed Form WCS-1, *Postpaid Wireless Communications Surcharge Return,*
- prepaid wireless communications seller who filed Form WCS-2-PRE, *Prepaid Wireless Communications Surcharge Return*, or
- consumer who paid the surcharge to a wireless communications service supplier or prepaid wireless communications seller,

use this form to apply for a refund of the wireless communications surcharge.

How to complete this form

You **must** file a separate Form AU-100 for each refund you claim. For example, you cannot claim a refund for both the postpaid and prepaid wireless communications surcharge on the same Form AU-100.

To avoid processing delays:

- complete all applicable parts of the form,
- explain the basis of your refund claim in detail,
- include readable copies of all supporting documents (invoices, receipts, contracts, and so on) that show the surcharge you paid and for which jurisdiction, and
- sign and date the application.

We **cannot** process incomplete forms. If you do not complete the form as instructed or provide the necessary supporting documents, your refund application will be denied. We may request additional documentation to verify any schedule or summary you submit.

Interest

Generally, if we process your refund claim within three months of the date you file, you will **not** receive interest.

If we do **not** process your claim within three months, you may be eligible to collect interest, provided you filed a completed Form AU-100. If we determine you are eligible to collect interest, we will calculate it from the date you filed Form AU-100.

When to file

You must submit your application within **three years** from the date your wireless communications surcharge was due to the Tax Department, or **two years** from the date you paid the wireless communications surcharge, whichever is later.

Where to file

Mail Form AU-100 and all required substantiation and documentation to:

NYS TAX DEPARTMENT
WIRELESS SURCHARGE REFUNDS
W A HARRIMAN CAMPUS
ALBANY NY 12227-9364

Private delivery services – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Third-party designee

If you want to authorize a friend, family member, or any other person (third-party designee) you choose to discuss this application with the New York State Tax Department, mark an ***X*** in the *Yes* box in the *Third-party designee* area of your application. Also enter the designee's name, phone number, email address, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your application to discuss the application with the Tax Department, enter ***Preparer*** in the space for the designee's name. You do not have to provide the other information requested. If you mark the *Yes* box, you are authorizing the Tax Department to discuss with the designee any questions that may arise during the processing of your application. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your application;
- call the Tax Department for information about the processing of your application or the status of your payment(s); and
- respond to certain Tax Department notices that you shared with the designee about math errors and application preparation. The notices will not be sent to the designee.

You are not authorizing the designee to bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney,* making that designation with the Tax Department. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1. The third-party designee authorization cannot be revoked. However, the authorization only includes the tax period covered on this application. You may designate the same representative, or another representative, on future applications.

Authorized person

If you are a consumer or sole proprietor, you must print your name, sign the application, and include your title, email address, telephone number, and the date.

If you are filing this application for a corporation, partnership, or other type of business entity, then an officer, employee, or partner must:

- sign the application on behalf of the business, and
- print their name, title, email address, telephone number, and date.

If you pay someone to prepare this application, then:

- sign, date, and provide the requested authorized person information, and
- the paid preparer must print their name or the firm's name, sign the application, and provide the required paid preparer information.

Be sure to keep a copy of your completed application for your records.

Paid preparer's responsibilities

Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

For more information about tax preparer registration requirements, visit our website (search: *registration).*

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?

Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Wireless Surcharge Information Center:	518-591-5283
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service