Department of Taxation and Finance

Prepaid Wireless Communications Surcharge Return

WCS-2-PRE

(8/26)

Tax period: 2nd Quarter
June 1, 2026 – August 31, 2026

Due: Monday, September 21, 2026

Mandate to use Web File – You must file electronically if you meet the conditions of the e-file mandate; see instructions.
No surcharge due? – You must file a return even if you have no surcharge to report.

Final return ☐

Taxpayer identification number	**Change of business information -** If you need to update your address or phone information, you can do so online. See *Business information* in the instructions.	*For office use only*
Legal name		
DBA (doing business as) name		
Number and street		
City, state, ZIP code		

A. Pay amount shown on line 11 in U.S. funds to: ***Commissioner of Taxation and Finance***		Payment enclosed	
Attach your payment here. Detach all check stubs. *(See instructions for details.)*	**A**		

See Form WCS-2-PRE-I, *Instructions for Form WCS-2-PRE,* before completing this form. Enter the appropriate information below for the period covered by this return.

Part 1: State prepaid wireless surcharge

	Column A Jurisdiction	**Column B** Jurisdiction code	**Column C** Number of sales	**Column D** Rate		**Column E** Surcharge due *(multiply column C x column D)*	
1	New York State	NE 0021		.90	**1**		
2	State administrative fee *(multiply line 1 by 1.749% (.01749); **do not** claim if filing late or not paying in full)*				**2**		
3	State surcharge amount due *(subtract line 2 from line 1)*				**3**		

Part 2: Local prepaid wireless surcharge

Column A Jurisdiction	**Column B** Jurisdiction code	**Column C** Number of sales	**Column D** Rate		**Column E** Surcharge due *(multiply column C x column D)*	
Albany County	AL 0181		1.25			
Allegany County	AL 0221		.30			
Broome County	BR 0321		1.40			
Cattaraugus County	CA 0481		.30			
Cayuga County	CA 0511		.30			
Chautauqua County	CH 0651		.30			
Chemung County	CH 0711		.30			
Chenango County	CH 0861		.30			
Clinton County	CL 0921		.30			
Columbia County	CO 1021		.30			
Cortland County	CO 1131		.30			
Delaware County	DE 1221		.30			
Dutchess County	DU 1311		.30			
Erie County	ER 1451		.30			
Essex County	ES 1521		.30			
Franklin County	FR 1621		.30			
Fulton County	FU 1791		.30			
Genesee County	GE 1811		.30			
Greene County	GR 1911		.30			
Hamilton County	HA 2011		.00			
Herkimer County	HE 2121		.30			

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Part 2: Local prepaid wireless surcharge *(continued)*

Column A Jurisdiction	Column B Jurisdiction code	Column C Number of sales	Column D Rate	×	=	Column E Surcharge due *(multiply column C x column D)*
Jefferson County	JE 2221		.30			
Lewis County	LE 2321		.30			
Livingston County	LI 2411		.30			
Madison County	MA 2511		.95			
Monroe County	MO 2611		.30			
Montgomery County	MO 2781		.30			
Nassau County	NA 2811		.30			
Niagara County	NI 2911		.30			
Oneida County	ON 3010		.30			
Onondaga County	ON 3121		.30			
Ontario County	ON 3211		.30			
Orange County	OR 3321		.30			
Orleans County	OR 3481		.30			
Oswego County	OS 3501		.30			
Otsego County	OT 3621		.30			
Putnam County	PU 3731		.30			
Rensselaer County	RE 3881		.30			
Rockland County	RO 3921		.30			
St. Lawrence County	ST 4091		.30			
Saratoga County	SA 4111		.30			
Schenectady County	SC 4241		.30			
Schoharie County	SC 4321		.30			
Schuyler County	SC 4411		.30			
Seneca County	SE 4511		.30			
Steuben County	ST 4691		.30			
Suffolk County	SU 4711		.30			
Sullivan County	SU 4821		.30			
Tioga County	TI 4921		1.30			
Tompkins County	TO 5081		.30			
Ulster County	UL 5111		.30			
Warren County	WA 5281		.30			
Washington County	WA 5311		.30			
Wayne County	WA 5421		.30			
Westchester County	WE 5581		.30			
Wyoming County	WY 5621		.30			
Yates County	YA 5721		.30			
New York City	NE 8081		.30			

4	Total number of sales *(add amounts in Part 2, column **C**; must equal line 1, column C)*	**4**		
5	Total local surcharge collected *(add amounts in Part 2, column **E**)*	**5**		
6	Local administrative fee *(multiply line 5 by 3% (.03); **do not** claim if filing late or not paying in full)*	**6**		
7	Local surcharge amount due *(subtract line 6 from line 5)*	**7**		

Part 3: Calculate surcharge due

8	Over-collected surcharge *(see instructions)*	**8**		
9	Total state and local prepaid wireless surcharge due *(add lines 3, 7, and 8)*	**9**		
10	Penalty and interest *(see instructions)*	**10**		
11	Total amount due *(add lines 9 and 10 and enter here; **enter the payment amount in box A on page 1**)*	**11**		

(continued on next page)

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Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? *(see instr.)* **Yes** ☐ *(complete the following)* **No** ☐		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)
	Designee's email address		

Certification: I certify that the above statements are true, complete, and correct, and that no material information has been omitted. I make these statements with the knowledge that willfully submitting false or fraudulent information on this return may constitute a felony or other crime under New York State Law, punishable by a substantial fine and a possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity and the accuracy of any information entered on this document.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title		
	Email address of authorized person		Telephone number ( )	Date	
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*		Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address	City	State ZIP code	
	Email address of individual preparing this return	Telephone number ( )	Preparer's NYTPRIN	NYTPRIN excl. code	Date

See instructions, Form WCS-2-PRE-I, for *Where to file*.

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