Department of Revenue Services
State of Connecticut
(Rev. 07/26)
OP153 0726W 01 9999

Form OP-153
Prepaid Wireless E 9-1-1 Fee Return
Enhanced Emergency 9-1-1 Program

2026

Form OP-153 must be filed and paid electronically. Visit **myconneCT** at **portal.ct.gov/DRS-myconneCT** to file your return electronically.

File and pay your taxes online! myconneCT Revenue Services

For period beginning ▶ ___ ___ – ___ ___ – ___ ___ ___ ___ (M M - D D - Y Y Y Y) and ending ▶ ___ ___ – ___ ___ – ___ ___ ___ ___ (M M - D D - Y Y Y Y) Amended Return ▶ ☐

Final return: check here ▶ ☐ and enter the last day of business: ▶ ___ ___ – ___ ___ – ___ ___ ___ ___ (M M - D D - Y Y Y Y)

Enter the address of the physical location where prepaid wireless telecommunications service is sold.

Entity name

This return MUST be filed electronically!

Connecticut Tax Registration Number ▶

Number and street

DO NOT MAIL paper return to DRS.

City or town | State | ZIP code

Federal Employer ID Number (FEIN) ▶

Part I – Computation of Prepaid Wireless E 9-1-1 Fee Due

1. Number of items of prepaid wireless telecommunications service sold.	1. ▶		
2. E 9-1-1 fee per item sold.	2.	$0.74	
3. Total E 9-1-1 fees collected (Multiply Line 2 by Line 1.)	3. ▶		.00
4. Vendor's retainage (Multiply Line 3 by 1% (.01). See instructions.)	4. ▶		.00
5. Net E 9-1-1 fee due (Subtract Line 4 from Line 3.)	5. ▶		.00
6. Penalty (See instructions.)	6. ▶		.00
7. Interest (See instructions.)	7. ▶		.00
8. Total amount due (Add Lines 5, 6, and 7.)	8. ▶		.00

DECLARATION: I declare under the penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than $5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here

Keep a copy of this return for your records.

Taxpayer's signature

This return MUST be filed electronically!

Date (MMDDYYYY)

Title

Telephone number

Taxpayer's email address ▶

DO NOT MAIL paper return to DRS.

Paid preparer's name (print) | Paid preparer's signature | Date (MMDDYYYY) | Preparer's SSN or PTIN ▶

Firm's name and address | Firm's FEIN | Telephone number

Complete Part 2, on reverse, if this is a final return; the business no longer sells prepaid wireless services; or there has been a change to the business location or ownership.

Visit us at **portal.ct.gov/DRS** for more information.

Connecticut Tax Registration Number

Part 2 - Changes to Business Entity

Complete this part if this is a final return; the business no longer sells prepaid wireless services; there has been a change to the business location; or there has been a change to the business ownership.

1. Enter date business no longer sold prepaid wireless telecommunications services: MM - DD - YYYY

2. Enter a new mailing address:

   Number and street | PO Box

   City, town, or post office | State | ZIP code

3. Enter a new physical location (PO Box is not acceptable.):

   Number and street

   City, town, or post office | State | ZIP code

4. Enter a new trade name:

5. Enter the business start date if this is the first return: MM - DD - YYYY

6. Enter new owner information:

   Entity name

   Number and street | PO Box

   City, town, or post office | State | ZIP code

   Date sold: MM - DD - YYYY

Form OP-153 Instructions

General Instructions

Form OP-153 must be filed and paid electronically.

File this return and make payment electronically using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Sellers of prepaid wireless telecommunications service must complete **Form OP-153**, *Prepaid Wireless E 9-1-1 Fee Return*, to remit Prepaid Wireless Enhanced 9-1-1 (E 9-1-1) fees. The E 9-1-1 fee is collected from customers on each retail transaction for prepaid wireless telecommunications service.

Form OP-153 must be completed and filed even if no retail transactions for prepaid wireless telecommunications service were made and no fee is due. This form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to DRS.

If you are amending a prior return, check the *Amended Return* box on the return.

Enter the address of the physical location where prepaid wireless telecommunications service is sold.

Beginning on or after July 1, 2026, the Prepaid Wireless E 9-1-1 Fee is $0.74.

Electronic Filing and Payment Waiver: Only taxpayers that receive a waiver from electronic filing from DRS may file a paper version of this form. To request a waiver from the electronic filing requirement visit **portal.ct.gov/DRS** and complete **Form DRS-EWVR**, *Electronic Filing and Payment Waiver Request*.

Complete this return in blue or black ink only. Do not use staples.

Make your check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write your Connecticut Tax Registration Number on the front of the check. Be sure to sign your check and paper clip it to the front of your return. **Do not send cash**. DRS may submit your check to your bank electronically.

Mail to: Department of Revenue Services
State of Connecticut
PO Box 5030
Hartford CT 06102-5030

Due Date: Form OP-153 is due on or before the last day of the month following the end of the filing period. The filing period is the same as for sales and use tax except annual filers must file Form OP-153 quarterly.

New Owners: Do not use the previous owner's form to file your return. Any change in ownership requires a new Connecticut tax registration number.

Signature: You must sign the return.

Part 1 - Line Instructions

Line 1 - Enter total number of items of prepaid wireless telecommunications service sold at retail during the period.

Each item of prepaid wireless telecommunications service sold is subject to the fee.

> **Example:** If two prepaid phone cards are sold to a consumer the retailer must collect E 9-1-1 fees from the consumer in the amount of $1.48 ($0.74 for each item sold).

For the E 9-1-1 fee, prepaid wireless telecommunications service means wireless telephone service that a consumer pays for in advance, allows the consumer to access the E 9-1-1 system by dialing 9-1-1, and is sold in predetermined units or dollars that decline with use.

Line 2 - The fee applies to each item of prepaid wireless telecommunications service sold. The amount of the fee is determined annually by the Public Utilities Regulatory Authority and effective July 1.

Line 3 - Total fees collected from customers for retail transactions of prepaid wireless telecommunications service. Multiply Line 2 by Line 1.

Line 4 - A prepaid wireless telecommunications service retailer may retain 1% (.01) of the fees collected on retail transactions of prepaid wireless telecommunications service. Multiply Line 3 by 1% (.01).

Line 5 - Subtract Line 4 from Line 3.

Line 6 - Late Payment Penalty: If a fee is due, the penalty for underpayment of the fee is 15% (.15) of the fee due or $50, whichever is greater.

Late Filing Penalty: If no fee is due, the Commissioner of Revenue Services may impose a $50 penalty for the late filing of any return or report required by law to be filed.

Line 7 - Interest: If this is a late or amended return, compute the interest at the rate of 1% (.01) per month or fraction of a month from the due date until the date of payment. Interest is based on the amount that should have been remitted on time.

Line 8 - Add Lines 5, 6, and 7.

For the Latest News

Visit the DRS website at **portal.ct.gov/DRS**.

E-Services Update

Use **myconneCT** to file taxes, make payments, view filing history, and communicate with the agency simply and more efficiently on virtually any mobile device, including laptops, tablets, and smartphones, 24 hours a day, 7 days a week. For updated information, please visit the DRS website at **portal.ct.gov/DRS-myconneCT**.