



ANSWERS TO THE MOST FREQUENTLY
ASKED QUESTIONS ABOUT

E-911 SURCHARGE FOR VOICE OVER INTERNET PROVIDERS (VOIP)

1. What is Local Law 30 of 2010?

[Local Law 30](#) requires providers of voice over internet protocol (VOIP) services within New York City to add a surcharge of \$1.00 per month per telephone access line or equivalent to all service bills

2. What is Voice Over Internet Protocol or VOIP services?

VOIP means any service that:

- Enables real time, two way communications,
- Requires a broadband connection from the user's location,
- Requires internet protocol compatible customer premises equipment, and
- Permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

3. How does a service provider remit payment to the Department of Finance?

Service providers must file a return on [Form NYC E-911](#) on or before the 25th day of each month, covering surcharge monies collected for the preceding calendar month. Service providers may retain an administrative fee equal to 2% of the surcharge monies collected.

4. I received a notice about the new surcharge, but I have no customers in New York City. Must I file a tax return?

No. If you are a VOIP service provider but have no customers in New York City, you have no NYC E-911 filing requirement, nor are you required to collect the surcharge.

5. What is the purpose of the surcharge?

The surcharge monies are used to pay for the costs associated with the design, construction, operation, maintenance and administration of public safety communications networks serving the City of New York.