STATE OF DELAWARE
Division of Revenue
Business Audit Bureau
820 N. French Street
Wilmington, Delaware 19801

2018 APPLICATION FOR EXEMPTION FROM PUBLIC UTILITY TAX UPON CELL PHONES

FORM 5506CPE-0505

EXEMPTION PERIOD: MM|DD|YY **TO 12/31/2018**

THIS APPLICATION APPLIES TO OWNERS OF CELL PHONES WITHIN THE STATE OF DELAWARE. THIS APPLICATION MUST BE COMPLETED AND FILED ANNUALLY WITH THE DELAWARE DIVISION OF REVENUE TO QUALIFY FOR EXEMPTION FROM THE DELAWARE PUBLIC UTILITY TAX THAT IS ASSESSED UPON OWNERS OF CELL PHONES WITH A DELAWARE BILLING ADDRESS.

1. Social Security Number

2. Name: _____

3. Resident Street Address: _____

   City: _____ State: _____ Zip Code: _____

4. Cell Phone Number: _____

5. Cell Phone Provider: _____

6. Please check one of the following in regards to your resident address listed on Line 3 of this application:

   ☐ Owner/Lessee ☐ Other (Please explain) _____

   (You must furnish a copy of your cell phone bill and driver's license, or another document with your name and address, such as a personal id, utility bill, property tax bill or lease agreement.)

7. Is the residence equipped with an operating Internet connection?

   ☐ Yes (Proceed to Question 8) ☐ No (Proceed to Question 9)

8. Please check the type of operating Internet connection installed in the residence:

   ☐ Landline Telephone ☐ High-Speed DSL ☐ High-Speed Cable

9. Is the residence equipped with an operating fax connection?

   ☐ Yes (Proceed to Question 10) ☐ No

10. Please check the type of fax connection installed in the residence:

    ☐ Landline Telephone ☐ High-Speed DSL ☐ High-Speed Cable

I declare under penalties as provided by law that there is no other telephone service at the resident address provided on this application and the information on this application is true, correct and complete.

Sign and return form to above address.

_____ Applicant Signature

MM|DD|YY Date

FOR DIVISION OF REVENUE USE

APPROVED [ ]

DISAPPROVED [ ] _____ Explanation

Official Signature | Name (Please Print) | Title | Date

(Revised 04/2017)

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GENERAL INSTRUCTIONS FOR COMPLETION OF FORM 5506CPE-0505

Section 5506(e) of Title 30 of the Delaware Code exempts from the Delaware public utility tax cell phone telecommunication services that are provided to residential consumers. In order to be eligible for the exemption, the consumer must demonstrate that their cell phone is the only means of telecommunication at their permanent residence and that no other operating telecommunication lines exist at the residence for the purpose of telephone, internet or fax communication. **The consumer must complete Form 5506CPE-0505 on an annual basis to maintain the exemption**. Please complete the form immediately and return to the Delaware Division of Revenue for the current year exemption. Form 5506CPE-0505 must be completed and returned to the Delaware Division of Revenue by December 31st in order to maintain the succeeding year's exemption. In each case, please mail the completed form to: Delaware Division of Revenue, Business Audit Bureau, 820 North French Street, Wilmington, DE 19801. If you need assistance completing this form, please contact the Business Audit Bureau at (302) 577-8783.

SPECIFIC INSTRUCTIONS

Line 1. Enter the social security number of the person claiming the exemption.

Line 2. Enter the name of the person claiming the exemption.

Line 3. Enter the permanent residential address of the person claiming the exemption. A post office box address is not considered a valid address. A person owning/leasing a secondary home without active telecommunication lines can not use the secondary address to obtain the exemption, irrespective of whether the secondary home is your only Delaware address.

Line 4. Enter the cell phone number of the person claiming the exemption.

Line 5. Enter the name of the cell phone provider that is currently providing cell phone service to the person claiming the exemption.

Line 6. Please check "Owner/Lessee" if the person claiming the exemption is the owner of record of the residence or whose name appears as the lessee on the lease agreement of the residence. Check "Other" if you are not the owner or lessee of the residence but permanently reside at the address. Please explain your relationship to the owner or lessee of the residence. **YOU MUST FURNISH A COPY OF YOUR MOST RECENT CELL PHONE BILL AND DRIVER'S LICENSE, OR ANOTHER DOCUMENT WITH YOUR NAME AND ADDRESS. THE DOCUMENT MAY BE A PERSONAL IDENTIFICATION CARD, UTILITY BILL, PROPERTY TAX BILL OR PROPERTY LEASE AGREEMENT.**

Line 7. Please check "Yes" if the residence is equipped with an operating Internet telecommunication line connection for a computer and proceed to Question 8. Check "No" if no Internet telecommunication line connection exists or is not currently active and proceed to Question 9.

Line 8. You indicated in Question 7 that the residence is equipped with an operating Internet telecommunication line connection. Please indicate the type of Internet line connection that is currently installed and active in the residence.

Line 9. Please check "Yes" if the residence is equipped with an operating fax telecommunication line connection and proceed to Question 10. Check "No" if no fax telecommunication line connection exists or is not currently active and sign and date the exemption application and send to the address specified above.

Line 10. You indicated in Question 9 that the residence is equipped with an operating fax telecommunication line connection. Please indicate the type of fax line connection that is currently installed and active in the residence.

After completing this application for exemption, please mail the application to the address indicated in the General Instructions. Upon review by the Delaware Division of Revenue, a letter will be mailed to your permanent residence to advise you of the Division's determination. If approved, you will be required to send the approval letter to your current cell phone provider to have the Delaware public utility tax removed from your cell phone bill.