



DELAWARE 2026
DIVISION OF REVENUE FORM PUT-EXM
APPLICATION FOR EXEMPTION FROM PUBLIC UTILITY
TAX UPON CELL PHONES



This application applies to owners of cellphones 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.

EXEMPTION PERIOD: TO 12-31-2026

| | | |
|--|---|---|
| 1. TAXPAYER ID | 2. NAME | |
| <input type="text"/> | <input type="text"/> | |
| 3. RESIDENT STREET ADDRESS | | |
| <input type="text"/> | | |
| CITY | STATE | ZIP CODE |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 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: | | |
| <input type="checkbox"/> Owner/Lessee | <input type="checkbox"/> Other | Please explain: <input type="text"/> |
| <p>i (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.)</p> | | |
| 7. IS THE RESIDENCE EQUIPPED WITH AN OPERATING INTERNET CONNECTION? | | |
| <input type="checkbox"/> Yes (proceed to question 8) | <input type="checkbox"/> No (proceed to question 9) | |
| 8. PLEASE CHECK THE TYPE OF OPERATING INTERNET CONNECTION INSTALLED IN THE RESIDENCE: | | |
| <input type="checkbox"/> Landline Telephone | <input type="checkbox"/> High-Speed DSL | <input type="checkbox"/> High-Speed Cable |
| 9. IS THE RESIDENCE EQUIPPED WITH AN OPERATING FAX CONNECTION? | | |
| <input type="checkbox"/> Yes (proceed to question 10) | <input type="checkbox"/> No | |
| 10. PLEASE CHECK THE TYPE OF FAX CONNECTION INSTALLED IN THE RESIDENCE: | | |
| <input type="checkbox"/> Landline Telephone | <input type="checkbox"/> High-Speed DSL | <input type="checkbox"/> High-Speed Cable |

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

YOUR SIGNATURE

DATE

HOME PHONE NUMBER

EMAIL ADDRESS

FOR DIVISION OF REVENUE USE

APPROVED

DISAPPROVED

Explanation

OFFICIAL SIGNATURE

NAME/TITLE (Please print)

DATE