



## Clarification of the Definition of a Prepaid Wireless Communications Service

This memorandum clarifies the meaning of a *prepaid wireless communications service* in [TSB-M-17\(2\)WCS](#), *Wireless Communications Surcharge on Prepaid Wireless Communications Services*. Other than this clarification, the information in [TSB-M-17\(2\)WCS](#) is valid.

### Clarification

A *prepaid wireless communications service* (as defined in [TSB-M-17\(2\)WCS](#)) also includes a prepaid phone card or a recharge or refill authorization code that can be used on a mobile phone to make or receive calls, or to send or receive text messages. For example, the following purchases are subject to the surcharge:

- long distance and international calling cards that can be used on both landlines and mobile phones; and
- cards, PINs, or codes that give access to only texting services.

Purchases of cards, PINs, or codes that **only** give access to data services are considered purchases of Internet access and are not subject to the surcharge. However, cards, PINs, or codes that give access to data services in addition to voice or texting services and are sold together for one price are subject to the surcharge.

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