



a. ■ 27100

- Do not staple or paper clip.
- Do not write in shaded areas.

Texas Direct Payment Return

| | | | |
|-------------------------|------------------|-----------------------------|-------------|
| c. Taxpayer number ■ | d. Filing period | e. <input type="checkbox"/> | f. Due date |
|-------------------------|------------------|-----------------------------|-------------|

IMPORTANT

Taxpayer name and mailing address (Make corrections next to any incorrect information.)

g.

- Blacken this box if your mailing address has changed. Show changes by the preprinted information.----- 1.
- Blacken this box if you are no longer in business. Write in the date you went out of business. _____ 2.

h. i.

Make copies for your records.



PLEASE PRINT YOUR NUMERALS LIKE THIS

0 1 2 3 4 5 6 7 8 9

Instructions for Completing Texas Direct Payment Use Tax Return

Who Must File - Every person (sole owner, partnership, corporation or other organization) who is responsible for payment of Texas direct payment use tax must file a return. Failure to file this return and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code. Returns and supplements must be filed for every period even if there is no tax due.

When to File - Returns must be filed on or before the 20th day of the month following each reporting period. The due date for filing this return is printed in Item f.

Business Changes - It is your responsibility to notify the Comptroller's office of any business changes or if you do not receive the correct forms to report your taxes.

Whom to Contact for Assistance - If you have any questions regarding the Direct Payment Use Tax, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-5555.

More instructions on back.

If you're interested in **ELECTRONIC TAX FILING** please call us at 1-800-442-3453 or email us at etf.cpa@cpa.texas.gov.

j. Are you taking credit to reduce taxes due on this return for taxes you paid in error on your own purchases?..... 1 YES NO 2

If you answered "YES" to question j, complete Form 01-149 and submit it with your return.

1. Amount subject to state tax (Taxable purchases on which tax was not paid to supplier. REPORT WHOLE DOLLARS ONLY.)..... 1. ■

| ■ 27180 | ■ 02 STATE TAX - Column a | ■ 04 LOCAL TAX - Column b |
|---|--|--|
| 2. Total tax due | 2a. ■ Multiply Item 1 by .062500 <input type="text"/> | 2b. ■ Total of Item 7b on all list supplements <input type="text"/> |
| 3. Prior payments (See instructions) - | <input type="text"/> | <input type="text"/> |
| 4. Net tax due (Item 2 minus Item 3) = | <input type="text"/> | <input type="text"/> |
| 5. Penalty and interest (See instructions.) + | <input type="text"/> | <input type="text"/> |
| 6. TOTAL STATE AND LOCAL AMOUNT DUE (Add Items 4 and 5.)... = | 6a. Total state amount due ■ 02 <input type="text"/> | 6b. Total local amount due ■ 04 <input type="text"/> |
| 7. TOTAL AMOUNT PAID (Total of Items 6a and 6b. Make check payable to: STATE COMPTROLLER.)----- | <input type="text"/> | <input type="text"/> |

Mail to COMPTROLLER OF PUBLIC ACCOUNTS
 P.O. Box 149354
 Austin, TX 78714-9354

■ T Code ■ Taxpayer number ■ Period

Taxpayer name

I declare that the information in this document and any attachments is true and correct to the best of my knowledge.

sign here Taxpayer or duly authorized agent Date Daytime phone (Area code & number)

Instructions for Completing Texas Direct Payment Use Tax Return (continued)

General Instructions

- Please do not write in shaded areas.
- If any preprinted information on this return is incorrect OR if you do not qualify to file this return, contact the Comptroller's office.
- You must file a return even if you had no purchases to report.
- If any amounts entered are negative, bracket them as follows: <xx,xxx.xx>.
- If typing, numbers may be typed consecutively as shown in the example.

| | | | | | | | | | | | | | | |
|--|--|---|---|---|---|---|---|---|---|---|---|--|--|--|
| | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | | |
|--|--|---|---|---|---|---|---|---|---|---|---|--|--|--|

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.

Specific Instructions

Item j. If you paid sales or use tax in error to a vendor or accrued tax in error on a previous direct pay tax return for purchases that are exempt from sales or use tax, blacken the "YES" box and complete Form 01-149, "Texas Direct Pay Tax Return--Credits Schedule." Otherwise, blacken the "NO" box.

Item 3. Prior payments - If you requested that a prior payment and/or an overpayment be designated to this specific period, the amount is preprinted in Item 3 as of the date this return was printed.

Item 5. Penalty and interest -

- 1-30 days late: Enter penalty of 5% (.05) of Item 4.
- 31-60 days late: Enter penalty of 10% (.10) of Item 4.
- Over 60 days late: Enter 10% (.10) penalty of Item 4 plus interest calculated at the rate published on Pub. 98-304, online at www.comptroller.texas.gov or by telephone at 1-877-447-2834.
- The minimum late filing penalty will be \$2.00 (\$1.00 for state and \$1.00 for local).

NOTE: An additional \$50 late filing penalty will be assessed each time a return is filed after the due date.