Instructions for Completing Texas Sales and Use Tax Return

GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

These instructions are provided to assist in properly completing the Texas Sales and Use Tax Return and supplements.

Who must file - You must file the long form if you:

- have more than one outlet or place of business;
- report tax to more than one city, transit authority, county or special purpose district (SPD);
- prepay your state and local taxes;
- report use tax from out-of-state locations;
- are a city, county or SPD that has chosen to retain your own local sales and use tax as authorized by the Texas Tax Code;
- have taken credit for taxes paid in error on purchases; or
- have custom broker refunds to report.

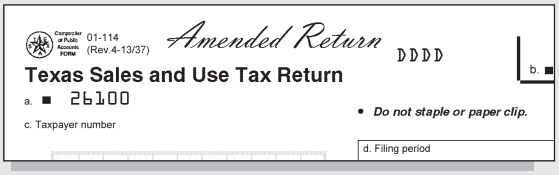
Returns must be filed for every period (month, quarter or year) even if there is no amount subject to tax or any tax due. If you're not sure whether you should file monthly, quarterly or yearly, call us at 1-800-252-5555.

When to file and pay - Returns must be filed or postmarked on or before the 20th day of the month following the end of each reporting period. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date. Penalties and interest apply to taxes paid after they are due. A separate penalty applies to a report filed after the due date. See Item 14.

Business changes - If you are no longer in business or if your mailing or outlet address has changed, visit www.comptroller.texas.gov/taxes/sales/, or blacken the appropriate box to the right of Item g. on the return.

Instructions for filing amended Texas Sales and Use Tax Returns -

1) Make a copy of the original return you filed, or download a return online at www.comptroller.texas.gov/taxes/sales/forms/.
2) Write "Amended Return" on the top of the form, as shown in the example here:
3) If you're using a copy of your original return, cross out and revise the incorrect amounts. If you're using a blank return, enter the amounts as they should have appeared on the original return.
4) Sign and date the return.



If the amended return shows you ***underpaid*** your taxes, please send the additional tax due plus any penalties and interest that may apply to the address provided on the return.

If the amended return shows you ***overpaid*** your taxes and you are requesting a refund, you must meet all of the requirements for a refund claim. Please refer to the *Sales Tax Refunds—Requesting a Refund* section of the Comptroller's website at www.comptroller.texas.gov/taxes/sales/refunds/.

Need help? - For sales tax assistance, visit the Comptroller's field office in your area or call 1-800-252-5555. For a list of field offices throughout the state, visit www.comptroller.texas.gov/about/contact/locations.php.

You must keep complete and detailed records of all sales as well as any deductions claimed, so returns can be verified by a state auditor. Failure to file this return or to pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.

Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law, 42 U.S.C. sec. 405(c)(2)(C)(i); Tex. Gov't Code Secs. 403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

Specific In

Item c. Enter the taxpayer number shown on your sales tax permit. If you have not received your sales tax permit and you are a sole owner, enter your Social Security number. Other types of organizations may enter their Federal Employer Identification Number (FEIN), if a taxpayer number has not been assigned.

Item d. If the return is not preprinted, enter the filing period of this report (month, quarter or year) and the last day of the period. Examples: "Quarter Ending 09-30-11" "Month Ending 10-31-11" "Year Ending 12-31-11."

Item j. Indicate if you are taking a credit to reduce taxes due on this return for taxes you paid in error. If "YES," complete and submit the Credits and Customs Broker Schedule (Form 01-148) with your return. Examples of these credits include the following:

- tax paid in error to a vendor for items purchased for resale;
- tax paid in error to a vendor on exempt manufacturing equipment; or
- tax refunded to a purchaser for tax collected in error.

Claim the credit on Item 2 by subtracting the sum of purchases you paid taxes on in error, or refunded to a purchaser for tax collected in error, from the amount of taxable sales. Credit for a local taxing jurisdiction cannot be taken unless you have reported that jurisdiction on a previously filed tax return. A claim for refund must be filed directly with the Comptroller. Refund instructions are available at www.comptroller.texas.gov/taxes/sales/refunds/.

Item k. If you refunded sales tax for items exported outside the U.S. based on a Texas Licensed Customs Broker Export Certificate, you must complete and submit the Credits and Customs Broker Schedule (Form 01-148) with your return.

Items 1 - 7. If you have more than one place of business, you must file the outlet supplement (Form 01-115) with the Texas Sales and Use Tax Return. Items 1 - 7 on the outlet supplement are the same as items 1 - 7 on the Texas Sales and Use Tax Return (Form 01-114).

Item 1. Enter the total amount (not including tax) of *ALL* sales, services, leases and rentals of tangible personal property including all related charges made during the reporting period. Report whole dollars only. Enter "0" if you have no sales to report.

Item 2. Enter the total amount (not including tax) of all *TAXABLE* services and *TAXABLE* sales, leases and rentals of tangible personal property including all *TAXABLE* related charges made during the reporting period. Report whole dollars only. Enter "0" if you have no taxable sales to report.

Item 3. Enter the total amount of taxable purchases that you made for your own use. Taxable purchases include items that were purchased, leased or rented for personal or business use on which sales or use tax was not paid. This includes purchases from in- or out-of-state sellers, exempt items taken out of inventory for use, items given away and items purchased for an exempt use but actually used in a taxable manner. Taxable purchases do not include inventory items being held exclusively for resale. Report whole dollars only. Enter "0" if you have no taxable purchases to report.

Item 4. Add Taxable Sales (Item 2) to Taxable Purchases (Item 3), and enter the result in Item 4. Do not include Total Sales (Item 1) in this total. Report whole dollars only.

Item 5. To report local tax by outlet, the amount subject to local tax must be the same for all local taxing authorities (city, transit, county and/or special purpose district) for that outlet. If any of these local amounts are different for the outlet, you MUST report your local tax on the List Supplement (Form 01-116-A). Report whole dollars only. If "NOT APPLICABLE" is preprinted in Item 5, do not enter an amount.

Comptroller of Public Accounts FORM 01-114

Texas Sales and Use Tax Return

a. 26100

DDDD

b.

c. Taxpayer number

d. Filing period

• *Do not staple or paper clip.*

Taxpayer name and mailing address

g.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and c information we have on file about you. Contact us at the address or phone numbers indicated in th

Return MUST be filed even if no tax is due.

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

k. Did you refund sales tax for items exported outside the U.S. based on a Texas Licensed Customs Broker Export Certificate? *(Blacken appropriate box)* YES 1 NO 2

If you answered yes to either question j or k, you must complete Form 01-148 and submit it with your return.

1. TOTAL SALES *(Whole dollars only)*
2. TAXABLE SALES *(Whole dollars only)*
3. TAXABLE PURCHASES *(Whole dollars only)*
4. Amount subject to state tax *(Item 2 plus Item 3)*
5. Amount subject to local tax *(Amount for city, transit, county and SPD must be equal.)*

6. Physical *(Do not u*

7. AMOUNT *(Multiply*

X

X

26180

STATE TA

8. Total tax due *(from all outlets or list supplements)*

01-114

DDDD

9. Prepayment credit –
10. Adjusted tax due *(Item 8 minus Item 9)* =
11. Timely filing discount (0.005) –
12. Prior payments –
13. Net tax due *(Item 10 minus Items 11 & 12)* =
14. Penalty and interest *(See instructions)* +

15a. Total state amo

15. TOTAL STATE AND LOCAL AMOUNT DUE *(Item 13 plus Item 14)* =

Mail to: **Comptroller of Public Accounts**
P.O. Box 149354
Austin, TX 78714-9354

T Code | Taxpayer number | Period

26020

Taxpayer name

I declare that the information in this document and any attachments is true and correct to

Sign Here Taxpayer or duly authorized agent | Date

nstructions

Item I. If you had zero to report in Items 1, 2 and 3 for all outlets during this filing period, blacken this box, sign and date this return and mail to the Comptroller's office.

Item 6. Enter the trade name, actual location and five digit outlet number shown on your sales tax permit for each outlet you are reporting. Use street address. Do not use P.O. Box or Rural Route number.

- If you do not have a permit, leave outlet number blank.
- If you are reporting use tax from out-of-state locations, use outlet number "00000."
- If the physical location (outlet) is no longer in business, write "out of business" and date of closing next to any outlet that is no longer in business.
- If the physical location address is different from the preprinted physical location address, make correction next to the incorrect information.
- If a new outlet has been opened, write the outlet trade name, actual location and opening date in a blank space on the return along with a brief description of the business.

Items 7a and 7b. Multiply Item 4 by the state tax rate and enter in Item 7a. Multiply Item 5 by the local tax rate and enter in Item 7b. If your return is not pre-printed, refer to the booklet, Texas Sales and Use Tax Rates (Pub. 96-132), for a list of the current city, transit, county and SPD rates. If "USE LIST" is preprinted in Item 7b, report the tax on the Texas List Supplement (Form 01-116).

Item 8. Combine the state sales tax due from all outlets (Items 7a) and enter the total tax in Column a. Combine local sales tax due from Item 7b from all pages and enter the total tax in Column b.

Item 9. The amount preprinted in Item 9 includes the amount of your pre-payment plus the allowable prepayment discount.

- If you prepaid timely and the amount is not printed in Item 9, calculate the credit by dividing the prepaid amount by .9825, and enter the result in Item 9.
- If the total tax due in either column of Item 8 is greater than the prepayment, enter the difference in Item 10. Multiply the difference by .005 and enter the result in Item 11.
- If the total due in either Item 8a or 8b is less than the prepayment credit in Item 9a or 9b, enter the difference in Item 10a or 10b. Multiply the difference by .9825 and enter the result in Item 13 to determine the amount of refund. Bracket the amount as <xxx.xx>.
- If you are filing your return or paying the tax late, mark out the preprinted amount in Item 9 and enter the actual amount paid with your prepayment report.

Note: Discount applies only if all prepayment requirements are met AND your regular sales and use tax return AND any additional payments are postmarked by the due date.

Item 10. Subtract the prepayment credit in Item 9 from the total tax due in Item 8. Enter the result in Item 10.

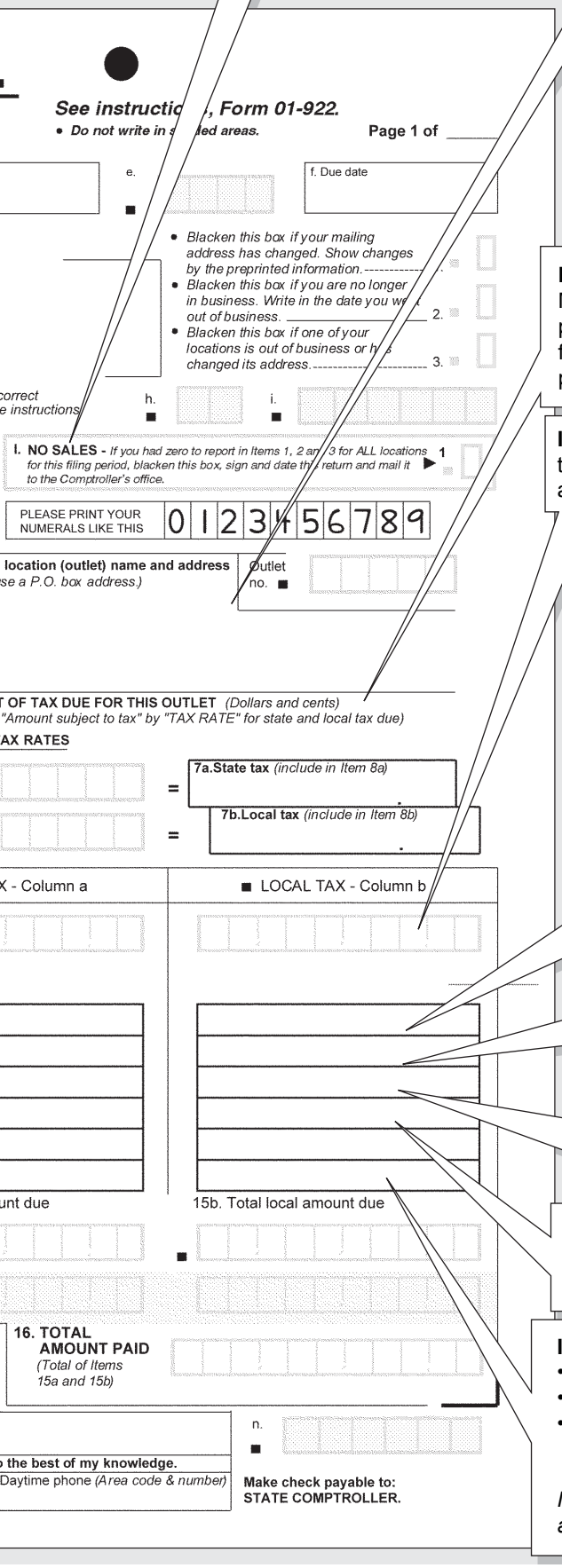
Item 11. If you are filing your return and paying the tax due on or before the due date, multiply the total tax due in Item 8 by 1/2 percent (.005) and enter the result in Item 11. (Prepayers: See instructions for Item 9.)
Note: Do not take the discount if the return and/or payment is not timely.

Item 12. If you requested that a prior payment and/or an overpayment be applied to this period, a preprinted return from the Comptroller's office will include this amount in Item 12.

Item 14. Penalty and interest

- 1-30 days late: Enter penalty of 5 percent (.05).
- 31-60 days late: Enter penalty of 10 percent (.10).
- Over 60 days late: Enter 10 percent (.10) penalty plus interest. Calculate interest at the rate published online at www.comptroller.texas.gov, or call the Comptroller at 1-877-447-2834 for the applicable interest rate.

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



Instructions for Completing Texas Sales and Use Tax Return List Supplement

Who must file the list supplement? You must file the list supplement with the Texas Sales and Use Tax Return if you:

- are an out-of-state seller;
- are a contractor performing new constructions under a separate contract;
- are a contractor performing residential real property repair and remodeling under a separated contract;
- are an itinerant vendor; or
- are an auctioneer.

You must also file the list supplement if you provide any of the following services:

- nonresidential real property repair or remodeling services;
- amusement services;
- cable or satellite television services;
- mobile telecommunications services;
- landline telecommunications services;
- waste collections services;
- natural gas or electricity.

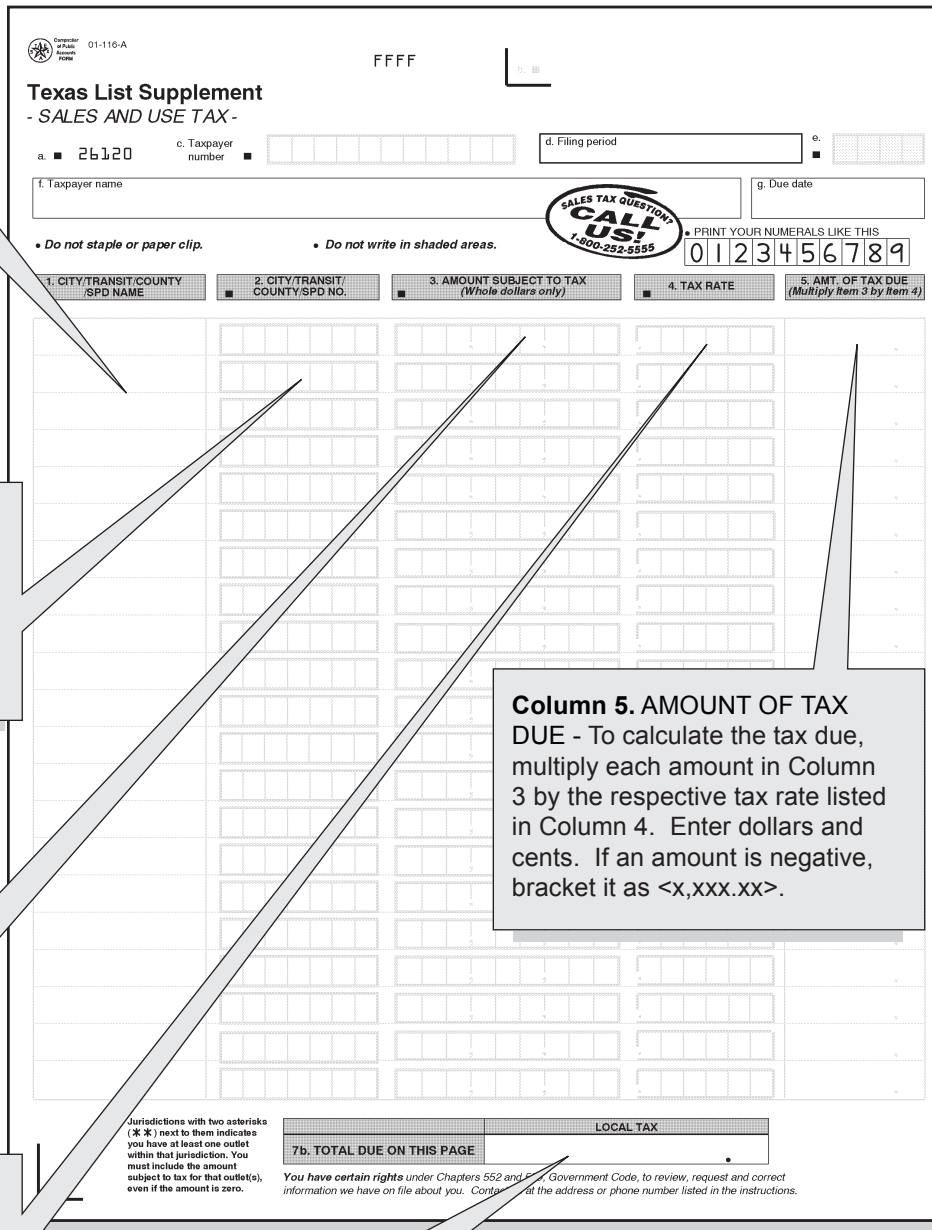
Note: Other circumstances may require you to file by list. If you have specific questions, call us at 1-800-252-5555.

Column 1. This column should include the names of all cities, transit organizations, counties and special purpose districts (SPDs) in which you did business during the reporting period. If the form is preprinted, names of some jurisdictions will already be printed in this column. Jurisdictions with two asterisks (**) next to them indicates you have at least one outlet within that jurisdiction. *You must include the amount subject to tax for that outlet(s), even if the amount is zero.*

Column 2. This column should include the seven-digit local codes for all local taxing jurisdictions listed in Column 1. These codes are available online at www.comptroller.texas.gov/taxes/sales/.

Column 3. The amount subject to tax is the taxable sales plus taxable purchases that are subject to local tax for each jurisdiction listed in Column 1. Jurisdictions with two asterisks (**) next to them indicates you have at least one outlet within that jurisdiction. *You must include the amount subject to tax for that outlet(s), even if the amount is zero.* Report whole dollars only. If an amount is negative, bracket it as <x,xxx>.

Column 4. This column should include the local tax rate, ranging from 1/8 of 1 percent to 2 percent, for each local taxing jurisdiction listed in Column 1. Local rates can be found online at www.comptroller.texas.gov/taxes/sales/.


Comptroller of Public Accounts FORM 01-116-A

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Texas List Supplement

- SALES AND USE TAX -

a. 26120 c. Taxpayer number d. Filing period e.

f. Taxpayer name g. Due date

SALES TAX QUESTION? CALL US! 1-800-252-5555

• *Do not staple or paper clip.* • *Do not write in shaded areas.* • PRINT YOUR NUMERALS LIKE THIS 0 1 2 3 4 5 6 7 8 9

1. CITY/TRANSIT/COUNTY /SPD NAME	2. CITY/TRANSIT/ COUNTY/SPD NO.	3. AMOUNT SUBJECT TO TAX *(Whole dollars only)*	4. TAX RATE	5. AMT. OF TAX DUE *(Multiply Item 3 by Item 4)*

Jurisdictions with two asterisks (✱✱) next to them indicates you have at least one outlet within that jurisdiction. You must include the amount subject to tax for that outlet(s), even if the amount is zero.

	LOCAL TAX
7b. TOTAL DUE ON THIS PAGE	

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 in the instructions.*

Column 5. AMOUNT OF TAX DUE - To calculate the tax due, multiply each amount in Column 3 by the respective tax rate listed in Column 4. Enter dollars and cents. If an amount is negative, bracket it as <x,xxx.xx>.

Item 7b. Add the amounts in Column 5 of this page and enter the total in Item 7b. Combine the totals in Item 7b of all List Supplements (Form 01-116) for this reporting period and enter the result in Item 8, Column b, of the Texas Sales and Use Tax Return (Form 01-114). If the amount is negative, bracket it as <x,xxx.xx>.