Comptroller of Public Accounts FORM 10-141 (Rev.8-08/18)

b. ■

PRINT FORM | RESET FORM

FORM 10-141

CREDIT TRANSFER FORM for Crude Oil Tax

a. T Code ■ **36490**

c. Taxpayer number ■

You have certain rights *under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To request information for review or to request error correction, contact us at the toll-free number listed on this form.*

d. Taxpayer name and mailing address

- ***Instructions on reverse***
- ***Do not write in shaded area***

e. ■ ☐ YES 1 ☐ NO 2

f.PM ■

ACID

Use this form to transfer credits from one reporting period to another. For Columns A-F below, see instructions on the back of this form.

	COLUMN A Transfer **FROM** y y m m	COLUMN B Tax Sub Type	COLUMN C Amount Transferred *(Do not use brackets)* *DOLLARS AND CENTS*	COLUMN D Transfer **TO** y y m m	COLUMN E Tax Sub Type	COLUMN F Reason Code
1.	■	■	■ $.	■	■	■
2.	■	■	■ $.	■	■	■
3.	■	■	■ $.	■	■	■
4.	■	■	■ $.	■	■	■
5.	■	■	■ $.	■	■	■
6.	■	■	■ $.	■	■	■
7.	■	■	■ $.	■	■	■
8.	■	■	■ $.	■	■	■
9.	■	■	■ $.	■	■	■
10.	■	■	■ $.	■	■	■
11. TOTAL AMOUNT TRANSFERRED			■ $. *(Each page should be totaled separately.)*			c/c ■ 1

TAX SUB TYPE

36 Purchaser – Crude Oil
48 Producer – Crude Oil

REASON CODES

2 - Legislative exemption
4 - Overpaid tax
5 - Value reduction
6 - Credit interest
7 - Trucking costs

☐ Check this box if an Assignment of Right to Refund (Form 00-985) is attached.

No transfer of credit will occur if a filing period in Column A is in error status.
The credits listed on this transfer form are subject to verification prior to processing the credit amounts.

Mail to:

COMPTROLLER OF PUBLIC ACCOUNTS
111 E. 17th Street
Austin, Texas 78774-0100

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

Printed name | Daytime phone *(Area code and number)*

sign here ▶ Taxpayer or authorized agent | Date

For tax assistance call (800) 252-1384 toll free nationwide. The Austin number is (512) 463-4600.

RETURN TO FORM

INSTRUCTIONS

Item c: Enter the 11-digit taxpayer number assigned by the Comptroller.

Item d: Enter the taxpayer's name and mailing address.

Column A: Enter the year/month **from** which the credit is to be transferred in YYMM format.

Column B: Enter the 2-digit "Tax Sub Type" for crude oil tax.
- A purchaser is identified as "Tax Sub Type" 36.
- A producer is identified as "Tax Sub Type" 48.

Column C: Enter the amount of the credit to be transferred. Do not use credit brackets. Enter dollars and cents.

Column D: Enter the year/month **to** which the credit is to be transferred in YYMM format.

Column E: Enter the 2-digit "Tax Sub Type" for crude oil tax.
- A purchaser is identified as "Tax Sub Type" 36.
- A producer is identified as "Tax Sub Type" 48.

Column F: Enter the 1-digit reason code that indicates the primary reason for the majority of the credit to be transferred, to the best of your knowledge and belief.

Item 11: Enter the total amount of credits to be transferred in Column C. Each page must be totaled separately.

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1. If the credit has not been previously verified by a field auditor, then a letter must be attached to this credit transfer form indicating the specific grounds on which the credit is based for value reduction reasons. The letter must indicate the lease name(s) and number(s) and the specific reason(s) that created each credit amount listed on the credit transfer form.

2. If transferring a credit from one taxpayer to another, please enter the assignor's taxpayer number in Item "c" and attach a current and signed Assignment of Right to Refund (Form 00-985) listing the taxpayer name and number of the assignee.

3. No transfer of credit will occur if one or more of the following conditions exist:

   - documentation is not provided for the specific grounds on which the credit is based;
   - a filing period in Column A is in critical error status;
   - a current and signed Assignment of Right to Refund (Form 00-985) not provided with this form;
   - an error is found on this credit transfer form;
   - transferring credits from crude oil tax to natural gas tax account. A letter must be submitted when transferring credits from a crude oil tax to natural gas tax account listing the report periods, taxpayer name, 11-digit taxpayer number, tax type, sub type and credit amounts.
   - missing reason code(s), subtypes, taxpayer name and address; and/or
   - no signature. A printed name, signature, date and daytime phone number are required.

4. Credits listed on the transfer form are subject to verification prior to processing the transfer.

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