

# TEXAS OCCASIONAL USE TAX RETURN

WHAT IS USE TAX - A tax, complementary to the sales tax, imposed on taxable goods and services that are purchased, leased, or rented for personal or business use, storage, or consumption in Texas on which Texas sales or use tax has not previously been paid. Texas use tax is due regardless if another state's sales or use tax has been paid.

Examples of items subject to use tax include purchases made over the Internet or the telephone from an out-of-state seller who does not collect tax, and items purchased while visiting another state or country.

WHO SHOULD FILE THIS FORM - Any person or business, not permitted for Texas sales and use tax, that has not paid Texas sales or use tax on taxable goods and services brought or shipped into the state for use, storage, or consumption. Persons and businesses that are permitted for Texas sales and use tax cannot use this form and must report any taxable purchases on their sales and use tax return.

WHEN TO FILE - This return, with payment, should be filed on or before the 20th day following the period (month or year) during which items subject to use tax are brought into Texas. If the 20th day falls on a Saturday, Sunday, or legal holiday, the next business day is the due date for the return and payment.

**WHOM TO CONTACT FOR ASSISTANCE** - If you have any questions regarding use tax, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-5555, toll free, nationwide. The Austin number is 512/463-4600.

Mail your return and payment to:

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

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

# **GENERAL INSTRUCTIONS**

- Please do not write in shaded areas.
- Do not leave Items 3, 5, or 6 blank.

Date

# TEXAS OCCASIONAL USE TAX RETURN C. Social Security number or FEIN C. Social Security number or FEIN G. FP G. Outlet no./ I. PM Taxpayer name and mailing address I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief. Sign Taxpayer or duly authorized agent here Taxpayer or duly authorized agent

Daytime phone (Area code & no.)

### SPECIFIC INSTRUCTIONS

Item c. Individuals enter your Social Security number. For other types of organizations, enter the Federal Employer Identification Number (FEIN) assigned to your organization. FEDERAL PRIVACY ACT STATEMENT: 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. Govt. 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.

**Item 3**. Enter the total amount of taxable purchases you made that are subject to use tax. Taxable purchases are those taxable items purchased, leased, or rented for personal or business use on which sales or use tax was not paid. Report whole dollars only.

Texas allows for credit of taxes paid to another state. The credit allowed is any combined amounts of legally imposed sales or use taxes paid on the same property to another state or any subdivision of another state. If you have paid tax that was legally due to another state, then use the formula provided below:

1) Taxable Purchase Amount times Your Tax Rate	.00
2) Taxable Purchase Amount times Rate Paid to other state =	.00
3) Line 1 minus Line 2 =	.00
4) Divide Line 3 by your tax rate =	.00

If you made purchases with different tax rates on which you are taking a credit, you will need to complete a separate return for each tax rate. You can mail the returns in one envelope along with one check. Enter the results from number 4, above, on line 3 of the return.

**Item 5.** The use tax rate is the same as the sales tax rate - 6.25 percent state tax rate plus the applicable local tax rates where the merchandise is delivered or used in this state. The maximum combined state and local tax is 8.25 percent. You can look up your local tax rate at:

# http://ecpa.cpa.state.tx.us/taxrates/RateCalc.jsp

**Item 6.** Multiply the amount in Item 3 by the tax rate in Item 5. Make total amount of Item 6 payable to: STATE COMPTROLLER.

b. •		
Do not fold, staple or paper clip	• Write only in white areas.	
Check this box if you are taking a credit for sales and use tax paid to another state.	Check this box if you are taking a credit for state sales tax paid to the seller.	
k. Physical address of item(s) received in Texas (Do not use a P.O. box address.)		
1.■ .00		
2.■ .00		
3. TAXABLE PURCHASES (Whole dollars only)	.00	
4.■ .00 5. TAX RATE - (Include state & local)		
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6. TOTAL AMOUNT DUE AND PAYABLE (Multiply Item 3 by Item 5.)	<b>-</b>	