General Instructions
For PC Filing of State and Local Sales Taxes

YOU MUST RECEIVE APPROVAL FROM THE COMPTROLLER'S OFFICE *BEFORE* FILING A PC GENERATED RETURN.

Your PC return format **MUST** match the preprinted return you receive from the Comptroller's office. We cannot use your worksheets or spreadsheets. These requirements are necessary in order for us to process your return timely and efficiently. Failure to comply with these requirements will result in not being allowed to file a PC generated return.

- The Comptroller-supplied preprinted Sales Tax Return, Page 1 (Form 01-114) **MUST** be used to report Total Tax Due and Amount paid for state and local taxes. Attach your PC report behind this page.

  NOTE: If you included sales for the outlet printed on Form 01-114 as a part of the PC attachment, cross out the location information on the cover sheet, (Item 6).

- Use 20 pound bond paper, 8 1/2" X 11" only.

- Print size must be 12 pitch or larger and return **MUST** be printed on laser jet printer.

- DO NOT print dollar signs ($) or per cent signs (%) on the return

- Tax rates must be printed as six digits preceded by a decimal point.
  Example: DO NOT PRINT 0.062500   DO PRINT .062500

- Heading must be printed on every page and include the following:

T-Code	Item a on preprinted return
Taxpayer Number	Item c on preprinted return
Filing Period Code	Item e on preprinted return (This **MUST** be changed for **each** filing)
Taxpayer Name	Item g on preprinted return

- Each amount subject to local tax (City, Transit, County or SPD) **MUST** be reported either by the assigned outlet number (Form 01-115, Item 6) OR by the appropriate City, Transit, County or SPD number (Form 01-116, Item 2). Follow your preprinted return to determine the correct reporting method.

- Print all information for each outlet on one page; do not divide outlet information between pages.

You may submit a test return to P O Box 12010, Austin, TX 78711 or call toll-free, nationwide, 1-800-531-5441 ext. 3-3630, or in Austin, 512\463-3630, for any questions you may have concerning your PC return. From a Telecommunication Device for the Deaf (TDD) ONLY, call 1-800-248-4099 toll free, or call (512)463-4621.

Instructions for PC Filing
State and Local Sales Tax by Outlet
Form No. 01-115

Example I is an illustration of a taxpayer who files all tax due by outlet.
Example III is an illustration of a taxpayer who files local tax due by both outlet and list supplement.

HEADING INSTRUCTIONS

See attached Example I for reference. Heading must follow a one (1) inch top margin. **Heading must appear at the top of <u>each</u> page and include the following:**

FIRST LINE: enter MONTH or QUARTER ENDING and FILING PERIOD CODE
                  (Items d and e from preprinted return)(SEE EXAMPLES BELOW)

SECOND LINE: enter T-CODE 26100. (Item a from preprinted return)

THIRD LINE: enter TAXPAYER NUMBER (Item c from preprinted return).

FOURTH LINE: enter TAXPAYER NAME.

FILING PERIOD CODE EXAMPLES:

QUARTERLY FILERS: Must be three (3) digits. Composed of current year and quarter (1-4). For example, the quarter ending 09-30-96 has a filing period code of 963.

MONTHLY FILERS: Must be four (4) digits. Composed of current year and month (01-12). For example, the month ending 09-30-96 has a filing period code of 9609.

FORMAT INSTRUCTIONS

Each active outlet must be reported (refer to preprinted return for all active outlets). Separate outlet information by lines, as shown. On the first line enter the sub-headings "TRADE NAME AND ADDRESS" and "OUTLET NUMBER", refer to Example I for location. Under the sub-headings, enter the outlet name and address and outlet number. The outlet number must be printed as a five (5) digit number. Refer to the preprinted return for the outlet number as this is a Comptroller's indicator, not your internal outlet reference. Set up a column with the following information.

TOTAL SALES
TAXABLE SALES
TAXABLE PURCHASES
AMT. SUBJ. TO STATE TAX
AMT. SUBJ. TO LOCAL TAX

Instructions for PC Filing
State and Local Sales Tax by Outlet
Form No. 01-115, *Continued*

TAX RATES

Tax rates MUST be printed on your return. Use appropriate tax rate for each outlet reported according to tax type. Copy rates for each outlet from Item 7 on your preprinted return. Enter all tax rates as six (6) digits, preceded by a decimal point (example tax rates are listed below). DO NOT print tax rates with a preceding zero. (Example: DO NOT PRINT 0.062500 DO PRINT .062500).

EXAMPLE TAX RATES:

6 1/4% = .062500	1% = .010000	1/2% = .005000
1 1/2%= .015000	2% = .020000	3/4% = .007500

HELPFUL HINT: The tax rate in Example I is entered as a label. The formula that is entered in AMOUNT OF TAX DUE is (E10*(@VALUE(F10))) where E10 is the AMT SUBJ TO TAX and F10 is the TAX RATE. The @VALUE function converts the label to a value.

REPORTING YOUR SALES & TAX

AMOUNT SUBJECT TO TAX should be entered as follows:

ENTER WHOLE DOLLARS ONLY (<u>NO CENTS</u>) FOR THE DATA.
Example: DO PRINT 850 DO NOT PRINT 850.00

DO NOT enter "none", 0, X's, etc. if no tax is due.

TAX DUE must be reported for each tax type. To calculate amount of TAX DUE, multiply AMOUNT SUBJECT TO TAX by TAX RATE for each tax type

EXCEPTIONS:

-- if an outlet is not liable for City, Transit, County and/or SPD tax, NOT APPLICABLE should be entered in the TAX DUE column.
-- if City, Transit, County or SPD tax is reported on the Sales and Use Tax List Supplement (Form 01-116), USE LIST should be entered in the TAX DUE column.

NOTE: Refer to your preprinted return for outlet information which should be noted as NOT APPLICABLE or USE LIST.

Instructions for PC Filing
Local Sales Tax by Supplement "USE LIST"
Form No. 01-116

Example II is an illustration of a taxpayer who files Local Tax by List Supplement.
Example III is an illustration of a taxpayer who files Local Tax by both Outlet and List Supplement.

HEADING INSTRUCTIONS

See attached EXAMPLE II for reference. Heading must follow a one (1) inch top margin. Heading must appear at the top of each page and include the following:

FIRST LINE: enter MONTH or QUARTER ENDING and FILING PERIOD CODE.(Item e from preprinted return)

SECOND LINE: enter T-CODE 26120 (Item a from preprinted return)

THIRD LINE: enter TAXPAYER NUMBER (Item c from preprinted return)

FOURTH LINE: enter TAXPAYER NAME.

FORMAT INSTRUCTIONS

Set up columns as shown on EXAMPLE II (page 8). Set up column headings as shown below. Double space the reported data as shown in EXAMPLE II (page 8).

CITY/TRANSIT/ CNTY/SPD NAME	CITY/TRANSIT/ CNTY/SPD NUMBER	AMT. SUBJ. TO TAX	TAX RATE	AMOUNT OF TAX DUE

REPORTING INSTRUCTIONS

- Enter City, Transit, County or SPD name under the appropriate sub-heading.

- Enter City, Transit, County or SPD number. Enter two (2) asterisks (**) before each City, Transit, County or SPD number if you have an active outlet in that taxing authority. The City, Transit, County or SPD number should be printed as a seven (7) digit number. Refer to EXAMPLE II (page 8).

  NOTE: Local taxing authorities with asterisks MUST be reported. Refer to preprinted return.

  ASTERISKS indicate that an outlet is inside the boundaries of that City, Transit, County or SPD. Sales MUST be reported. If asterisks are preprinted on your return for a local authority where there are no sales to report, you MUST report "zero" by entering 0. DO NOT leave blank. DO NOT report "none" or X's.

Instructions for PC Filing
Local Sales Tax by Supplement "USE LIST"
Form No. 01-116, *Continued*

REPORTING INSTRUCTIONS, *Continued*

NO ASTERISKS indicate previously reported sales in that local authority. If NO SALES were made in that local authority, then that local authority does not need to be reported. If you choose to print that local authority on your PC return, then the AMOUNT SUBJECT TO TAX and TAX DUE fields must be left BLANK. DO NOT report zeroes, "none" or X's.

HELPFUL HINT: On most spreadsheets, zeroes can be suppressed by using the "/Worksheet Global Zero-Suppress Yes" command.

- Enter any additional Cities, Transits, Counties or SPDs in which you did business.

- Enter AMOUNT SUBJECT TO TAX (report WHOLE DOLLARS ONLY).
  (Example: DO PRINT 850   DO NOT PRINT 850.00)

- Enter appropriate TAX RATE. All tax rates should be six (6) digits, preceded by a decimal point. DO NOT print tax rates with a preceding zero.
  (Example: DO NOT PRINT 0.010000   DO PRINT .010000). Refer to the HELPFUL HINT on Page 3.

- Enter the AMOUNT OF TAX DUE.

- Verify all City, Transit, County and SPD numbers on your PC report against the preprinted return or the Texas Sales and Use Tax Rates brochure (Publication #96-132) MUST be seven (7) digits, with appropriate prefix: CITY - "2", TRANSIT - "3", COUNTY- "4", SPD - "5"

REPORTING TOTALS

- Transfer the Total Amount of Local Tax Due for City, Transit, County and SPD, to Item 8b, on Form 01-114.

Example I

T-CODE 26100
TAXPAYER NUMBER: 1-74-0000000-0
TAXPAYER NAME: JOHN DOE COMPANY

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #12	00001
1234 ANY STREET	
LUBBOCK, TX 77777	

			TAX RATES		TAX DUE
TOTAL SALES	150,000				
TAXABLE SALES	100,000				
TAXABLE PURCHASES	0				
AMT. SUBJ. TO STATE	100,000	X	.062500	=	6,250.00
AMT. SUBJ. TO LOCAL	100,000	X	.016250	=	1,625.00

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #13	00002
4321 MAPLE	
CHANNELVIEW, TX 66666	

			TAX RATES		TAX DUE
TOTAL SALES	300,000				
TAXABLE SALES	300,000				
TAXABLE PURCHASES	50,000				
AMT. SUBJ. TO STATE	350,000	X	.062500	=	21,875.00
AMT. SUBJ. TO LOCAL		X		=	NOT APPLICABLE

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #14	00003
5678 OAK LANE	
HOUSTON, TX 55555	

			TAX RATES		TAX DUE
TOTAL SALES	200,000				
TAXABLE SALES	125,000				
TAXABLE PURCHASES	10,000				
AMT. SUBJ. TO STATE	135,000	X	.062500	=	8,437.50
AMT. SUBJ. TO LOCAL	135,000	X	.020000	=	2,700.00

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #15	00004
8765 HICKORY STREET	
SAN ANTONIO, TX 44444	

			TAX RATES		TAX DUE
TOTAL SALES	15,555				
TAXABLE SALES	15,555				
TAXABLE PURCHASES	0				
AMT. SUBJ. TO STATE	15,555	X	.062500	=	972.19
AMT. SUBJ. TO LOCAL	15,555	X	.015000	=	233.33

Example II (Page 1 of 2)

T-CODE   26100
TAXPAYER NUMBER: 1-74-0000000-0
TAXPAYER NAME: JOHN DOE COMPANY

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #12	00001
1234 ANY STREET	
AUSTIN, TX 77777	

			TAX RATES		TAX DUE
TOTAL SALES	150,000				
TAXABLE SALES	100,000				
TAXABLE PURCHASES	0				
AMT. SUBJ. TO STATE	100,000	X	.062500	=	6,250.00
AMT. SUBJ. TO LOCAL		X		=	USE LIST

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #13	00002
4321 MAPLE	
DALLAS, TX 66666	

			TAX RATES		TAX DUE
TOTAL SALES	300,000				
TAXABLE SALES	300,000				
TAXABLE PURCHASES	50,000				
AMT. SUBJ. TO STATE	350,000	X	.062500	=	21,875.00
AMT. SUBJ. TO LOCAL		X		=	USE LIST

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #14	00003
5678 OAK LANE	
HOUSTON, TX 55555	

			TAX RATES		TAX DUE
TOTAL SALES	200,000				
TAXABLE SALES	125,000				
TAXABLE PURCHASES	10,000				
AMT. SUBJ. TO STATE	135,000	X	.062500	=	8,437.50
AMT. SUBJ. TO LOCAL		X		=	USE LIST

TRADE NAME AND ADDRESS	OUTLET NUMBER
JOHN DOE #15	00004
8765 HICKORY STREET	
EL PASO, TX 44444	

			TAX RATES		TAX DUE
TOTAL SALES	15,555				
TAXABLE SALES	15,555				
TAXABLE PURCHASES	0				
AMT. SUBJ. TO STATE	15,555	X	.062500	=	972.19
AMT. SUBJ. TO LOCAL		X		=	USE LIST

Example II (Page 2 of 2)

T-CODE   26120
TAXPAYER NUMBER: 1-74-0000000-0
TAXPAYER NAME: JOHN DOE COMPANY

CITY/TRANSIT/ CNTY/SPD NAME	CITY/TRANSIT/ CNTY/SPD NUMBER	AMT. SUBJ. TO TAX	TAX RATE	AMOUNT OF TAX DUE
CITY SALES TAX				
AUSTIN	**2227016	50,000	.010000	500.00
DALLAS	**2057011	270,000	.010000	2,700.00
EL PASO	**2071013	10,000	.010000	100.00
HOUSTON	**2101017	135,000	.010000	1,350.00
SAN ANTONIO	2015012	5,000	.010000	50.00
ROUND ROCK	2246022	30,000	.015000	450.00
TRANSIT SALES TAX				
AUSTIN	**3227999	50,000	.010000	375.00
DALLAS	**3057994	270,000	.010000	2,700.00
EL PASO	**3071889	10,000	.005000	50.00
HOUSTON	**3101990	135,000	.010000	1,350.00
FORT WORTH	3220996	16,870	.005000	84.35
SAN ANTONIO	3015995	5,000	.005000	50.00
COUNTY SALES TAX				
BELL	4014004	3,000	.005000	15.00
EL PASO	**4071004	10,000	.005000	50.00
SPD SALES TAX				
FT. WORTH CRIME CONTR DIST.	5220503	899	.005000	4.50

Example III (Page 1 of 2)

MONTH ENDING 09-30-96 9609

T-CODE   26100
TAXPAYER NUMBER: 1-74-0000000-0
TAXPAYER NAME: JOHN DOE COMPANY

TRADE NAME AND ADDRESS   OUTLET NUMBER
JOHN DOE #12   00001
1234 ANY STREET
AUSTIN, TX 77777

TOTAL SALES	150,000			
TAXABLE SALES	100,000	TAX RATES		TAX DUE
TAXABLE PURCHASES	0			
AMT. SUBJ. TO STATE	100,000	X	.062500	= 6,250.00
AMT. SUBJ. TO LOCAL	100,000	X	.020000	= 2,000.00

TRADE NAME AND ADDRESS   OUTLET NUMBER
JOHN DOE #13   00002
4321 MAPLE
AUSTIN, TX 66666

TOTAL SALES	300,000			
TAXABLE SALES	300,000	TAX RATES		TAX DUE
TAXABLE PURCHASES	50,000			
AMT. SUBJ. TO STATE	350,000	X	.062500	= 21,875.00
AMT. SUBJ. TO LOCAL		X		= USE LIST

TRADE NAME AND ADDRESS   OUTLET NUMBER
JOHN DOE #19   00003
1111 MAIN ST.
AUSTIN, TX 66666

TOTAL SALES	400,000			
TAXABLE SALES	200,000	TAX RATES		TAX DUE
TAXABLE PURCHASES	50,000			
AMT. SUBJ. TO STATE	250,000	X	.062500	= 15,625.00
AMT. SUBJ. TO LOCAL		X		= USE LIST

Example III (Page 2 of 2)

T-CODE   26120
TAXPAYER NUMBER: 1-74-0000000-0
TAXPAYER NAME: JOHN DOE COMPANY

CITY/TRANSIT/ CNTY/SPD NAME	CITY/TRANSIT/ CNTY/SPD NUMBER	AMT. SUBJ. TO TAX	TAX RATE	AMOUNT OF TAX DUE
CITY SALES TAX				
AUSTIN	**2227016	50,000	.010000	500.00
DALLAS	2057011	270,000	.010000	2,700.00
EL PASO	2071013	10,000	.010000	100.00
HOUSTON	2101017	135,000	.010000	1,350.00
SAN ANTONIO	2015012	5,000	.010000	50.00
ROUND ROCK	2246022	30,000	.015000	450.00
TRANSIT SALES TAX				
AUSTIN	**3227999	50,000	.010000	375.00
DALLAS	3057994	270,000	.010000	2,700.00
EL PASO	3071889	10,000	.005000	50.00
HOUSTON	3101990	135,000	.010000	1,350.00
FORT WORTH	3220996	16,870	.005000	84.35
SAN ANTONIO	3015995	5,000	.005000	50.00
COUNTY SALES TAX				
BELL	4014004	3,000	.005000	15.00
EL PASO	4071004	10,000	.005000	50.00
SPD SALES TAX				
FT. WORTH CRIME CONTR DIST. 5220503		899	.005000	4.50