



a. T Code ■ 15100

TEXAS MOTOR VEHICLE RENTAL TAX RETURN

c. Taxpayer number
■

d. Filing period

e. ■

f. Due date

g. Name and mailing address (Make any necessary name or address changes below.)
[]

h. IMPORTANT

Black in this box if your mailing address has changed. Show changes by the preprinted information. → 1. []

Black in this box if you are no longer in business and write in the date you went out of business. → 2. []
Month Day Year

i. ■ [] j. ■ []

- Please read instructions
- TYPE OR PRINT
- Do not write in shaded areas
- Report dollars and cents

- Enter the number of vehicles you own that were retired from rental service during this reporting period (See instructions) _____ 1. ■ _____
- Total short term contract receipts (1- 30 days) (See instructions) _____ 2. ■ _____
- Taxable short term contract receipts (See instructions) _____ 3. ■ _____
- Tax rate _____ 4. _____ .1000
- Tax due on short term contract receipts (Multiply Item 3 by Item 4) _____ 5. ■ _____
- Total long term contract receipts (31- 180 days) (See instructions) _____ 6. ■ _____
- Taxable long term contract receipts (See instructions) _____ 7. ■ _____
- Tax rate _____ 8. _____ .0625
- Tax due on long term contract receipts (Multiply Item 7 by Item 8) _____ 9. ■ _____
- Unremitted portion of minimum gross rental receipts tax (See instructions) _____ 10. ■ _____
- Total tax due (Item 5 plus Items 9 and 10) _____ 11. ■ _____
- Prepayment credits _____ 12. _____
- Tax due after prepayments (Item 11 minus Item 12) _____ 13. _____
- DISCOUNT: (See instructions) _____ 14. _____
- Net tax due after discount (Item 13 minus Item 14) _____ 15. _____

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- Penalty (see instructions) _____ 16. _____
- Interest (see instructions) _____ 17. _____
- TOTAL AMOUNT DUE AND PAYABLE (Item 15 plus Items 16 and 17) _____ 18. ■ _____

Taxpayer name

k. ■ []

l. ■ []

■ T Code ■ Taxpayer number ■ Period

Make the amount in Item 18 payable to: STATE COMPTROLLER
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.
Taxpayer or duly authorized agent

sign here →

Business phone _____ Date _____

INSTRUCTIONS FOR COMPLETING THE TEXAS MOTOR VEHICLE RENTAL TAX RETURN

(TEX. TAX CODE ANN. secs. 152.026 and 152.045)

GENERAL INFORMATION

- WHO MUST FILE:**
- You must file this return if you are a sole owner, partnership, corporation or other organization who is responsible for collection and/or payment of Texas Motor Vehicle Rental Tax. Failure to file this report and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.
 - Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that returns can be verified by a state auditor.
- WHEN TO FILE:**
- Returns must be filed on or before the 20th day of the month following the reporting period.
 - RETURNS MUST BE FILED FOR EVERY PERIOD EVEN IF YOU HAVE NO AMOUNT SUBJECT TO TAX OR NO TAX DUE.
 - If the due date falls on a Saturday, Sunday or legal state holiday, the next business day will be the due date.
- FOR ASSISTANCE:**
- Call 1-800-252-1382 toll free nationwide, or call 512/463-4600. (From a Telecommunications Device for the Deaf (TDD) ONLY call 1-800-248-4099 toll free, or call 512/463-4621.)
- GENERAL INSTRUCTIONS:**
- Please write only in white areas.
 - Complete all applicable items that are not preprinted.
 - If any preprinted information is not correct, mark it out and write in the correct information.
- TYPE OR PRINT

SPECIFIC INSTRUCTIONS

- Item c-** Enter the Taxpayer Number shown on your Motor Vehicle Rental Permit. If you have not received your Motor Vehicle Rental Permit, enter your Social Security Number if sole ownership or Federal Employer's Identification (FEI) Number.
- Item 11-** Enter the total amount due on both short-term and long-term rental contracts and the unremitted portion of the minimum gross rental receipts.
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- Item d-** Enter filing period of this return, monthly or quarterly, and the last day of the period.
- Item 12-FOR PREPAYERS ONLY -** The amount preprinted in item 12 includes the allowable prepayment discount for filing your return and paying the tax due on or before the due date. (If you prepaid timely and the amount is not preprinted here, calculate the credit by dividing the amount you paid by .9825 and enter the result in item 12). If you are filing your return and paying the tax late, mark out the preprinted amount and enter the actual amount you prepaid.
- Item 1-** Enter the number of vehicles you own that were retired from service during this reporting period. Use the Supplement to Motor Vehicle Rental Tax Return (Form 14-104) to calculate the total amount of minimum tax due. You must file a supplement only when you retire vehicles whether or not any additional minimum tax is due.
- NOTE:** If item 11 is GREATER than item 12, multiply the difference by 1/2 of 1% (.005) and enter the result in item 15. If item 11 is LESS than item 12 and the credit is to be refunded, multiply the negative difference by .9825 and enter the result in item 15. Skip item 14. DO NOT TAKE THE 1/2 OF 1% DISCOUNT ON CREDIT BALANCES.
- Item 2-** Enter the total amount of ALL short-term rental contract receipts (Short-term contracts 1-30 days)
- Item 14-** Discount - If the return is filed and the tax paid on or before the due date, enter a discount of one-half of one percent (0.005) of item 13. (PrePAYERS see Item 12.)
- Item 3-** Enter the total amount of taxable short-term rental contract receipts after exemptions and reimbursements.
- Item 16-PENALTY - IF RETURN IS FILED OR TAX PAID AFTER DUE DATE,** enter penalty. 1 - 30 days late - 5% of Item 15. More than 30 days late - 10% of Item 15. (Minimum penalty \$1)
- Item 6-** Enter the total amount of ALL long-term rental contract receipts. (Long term contracts 31-180 days)
- Item 17-INTEREST - IF ANY TAX IS UNPAID 61 DAYS AFTER THE DUE DATE,** enter interest on the amount of Item 15 calculated at the rate on Pub. 98-304, online at <<http://www.window.state.tx.us>>, or toll free at 1-877-44RATE4.
- Item 7-** Enter the total amount of taxable long-term rental contract receipts after exemptions and reimbursements.
- Reimburse yourself only for motor vehicle sales or use tax you have previously paid to Texas on a rental vehicle.
 - The total reimbursement may not exceed the amount of tax you paid on the vehicle at registration.
 - Do not use gross rental receipts received from the rental of one vehicle to claim reimbursement for tax paid on a different vehicle.
- Item 10-** Unremitted portion of minimum gross rental receipts tax--when a vehicle is no longer used for rental, the unremitted portion of minimum tax must be reported and paid on the first rental report following retirement of the vehicle.