

TEXAS MOTOR VEHICLE SELLER-FINANCED SALES TAX and/or SURCHARGE REPORT

b.

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.

a. **78100**
 c. Taxpayer number

• **DO NOT WRITE IN SHADED AREAS**
 d. Filing period e.

f. Due date

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

h. IMPORTANT
 Blacken this box if your mailing address has changed. Show changes by the preprinted information. → **1.**
 Blacken 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.

1. Taxable receipts (Report dollars and cents)

NOTE: You must identify the county in which the motor vehicle sale occurred (in which the application for title was filed). All sales from all locations within each county must be combined. Sales on which tax has been paid at the county tax assessor's office should be included in the "Gross Receipts Collected" column only.

	COUNTY NAME	COUNTY CODE	(dollars and cents) GROSS RECEIPTS COLLECTED	70100 (dollars and cents) RECEIPTS SUBJECT TO TAX	78100 (dollars and cents) RECEIPTS SUBJECT TO 2.5% SURCHARGE 1996 and earlier	78100 (dollars and cents) RECEIPTS SUBJECT TO 1.0% SURCHARGE 1997 and later
1a.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1b.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1c.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1d.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1e.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1f.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1g.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1h.		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. Total receipts subject to tax and/or surcharge (Total of Items 1a through 1h)	2a. <input type="checkbox"/>	2b. <input type="checkbox"/>	2c. <input type="checkbox"/> c/c <input type="checkbox"/> 1
3. Tax rate	3a. 0.06250	3b. 0.02500	3c. 0.01000
4. Tax and/or surcharge due (Multiply Item 2 by Item 3)	4a.	4b.	4c.
5. Total amount of surcharge (Add Items 4b and Item 4c)			5c.
6. Prepayments (See instructions)	6a.		6c.
7. Net tax / surcharge due (Subtract Item 6a from Item 4a; subtract Item 6c from Item 5c)	7a.		7c.
8. Discount (If filed and paid on time, multiply Item 4a by .005, multiply Item 5c by .005)	8a.		8c.
9. Total tax and/or surcharge due (Subtract Item 8 from Item 7)	9a.		9c.
10. Penalty and interest (See instructions)	10a.		10c.
11. Amount due (Add Item 9a and Item 10a; add Item 9c and Item 10c)	11a. <input type="checkbox"/>		11c. <input type="checkbox"/>
	k.		l.

12. TOTAL AMOUNT DUE AND PAYABLE (Add Item 11a and Item 11c)

Taxpayer name m.

■ T Code ■ Taxpayer number ■ Period

Make the amount in Item 12 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.
 Duly authorized agent (PLEASE PRINT NAME)

sign here
 Business phone Date

If you have any questions regarding Motor Vehicle Sales and Use Tax or Surcharge, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-1382 toll free nationwide. The local number in Austin is 512/463-4600. If you are calling from a Telecommunications Device for the Deaf (TDD), the toll free number is 1-800-248-4099, or in Austin, 512/463-4621.

INSTRUCTIONS FOR COMPLETING THE TEXAS MOTOR VEHICLE SELLER-FINANCED SALES and/or SURCHARGE TAX REPORT

(TEX. TAX CODE ANN. sec. 152.047 and 152.048)

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 the Texas Motor Vehicle Seller-Financed Sales Tax and/or Surcharge.
 - Complete and detailed records must be kept of all receipts reported and exemptions or reimbursement claims so that returns can be verified by the 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** If you have any questions regarding Motor Vehicle Sales and Use Tax and/or Surcharge, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-1382 toll free nationwide. The local number in Austin is 512/463-4600. If you are calling from a Telecommunications Device for the Deaf (TDD), the toll free number is 1-800-248-4099, or in Austin, 512/463-4621.
- GENERAL INSTRUCTIONS**
- Please write only in white areas
 - TYPE OR PRINT
 - Complete all applicable items that are not preprinted.
 - If any preprinted information is not correct, mark it out and write in the correct information.

For **model year 1996 and older** the surcharge is 2.5% on diesel powered motor vehicles with a gross vehicle registered weight over 14,000 lbs.
For **model year 1997 and newer** the surcharge is 1% on diesel powered motor vehicles with a gross vehicle registered weight over 14,000 lbs.

SPECIFIC INSTRUCTIONS

- DEFINITIONS** - **Place of sale** - The county in which the Application for Certificate of Title has been submitted.
Gross receipts - The total amount of all receipts received from all sales of motor vehicles and other tangible personal property.
Taxable receipts - The total amount of receipts received from sales of motor vehicles you have financed, including receipts from the sale of accounts receivable. DO NOT INCLUDE RECEIPTS FROM ELIGIBLE INTEREST OR OTHER DEDUCTIONS.

NOTE: How to handle deductions (non-taxable sales):

Deductions include all sales on which you were NOT required to collect tax. Some examples of deductions are sales for resale and sales to persons using the vehicle in a manner exempted by law. Tax reported in error on prior returns which, if collected, has been refunded to the customer may also be treated as a deduction. Subtract the total amount of all deductions from Gross Receipts Collected and enter the results in Taxable Receipts.

- Items 1a thru 1h** - **County name** - Enter the county name in which the place of sale occurred.
County code - On your first report enter the three digit code from the supplied card. The county name and county code will be preprinted on all but your first report.
- Item 6** - **FOR PREPAYERS ONLY** - The amounts preprinted in Item 6a and 6c include 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 Items 6a and 6c.)
If you are filing your return and paying the tax late, mark out the preprinted amount and enter the actual amount you prepaid.

*NOTE: If Item 4a is GREATER than Item 6a, multiply the difference by 1/2 of 1% (.005) and enter the result in Item 8a.
If Item 4a is LESS than Item 6a, and the credit is to be refunded, multiply the negative difference by .9825 and enter the result in Item 9a. Skip Item 8a.
If Item 5c is GREATER than Item 6c, multiply the difference by 1/2 of 1% (.005) and enter the result in Item 8c.
If Item 5c is LESS than Item 6c, and the credit is to be refunded, multiply the negative difference by .9825 and enter the result in Item 9c. Skip Item 8c.*

DO NOT TAKE THE 1/2 OF 1% DISCOUNT ON CREDIT BALANCES.

- Item 8** - **DISCOUNT** - If the return is filed and the tax paid on or before the due date, enter a discount of 1/2% (.005) of Items 4a and 5c. If the return is filed or tax paid after the due date, all prepayment and timely filing discounts will be disallowed.
- Item 10** - **PENALTY: IF RETURN IS FILED OR TAX PAID AFTER DUE DATE**, enter penalty (minimum penalty \$1.00)
- 1 - 30 days late - 5% of Items 9a and 9c,
- more than 30 days late - 10% of Item 9a and 9c.
INTEREST: If any tax is unpaid 61 days after the due date, enter interest on the amount in Items 9a and 9c. Calculate interest at the rate published online at <<http://www.window.state.tx.us>> or call the Comptroller toll free at 1-877-44RATE4, for the applicable interest rate.