

TEXAS CLAIM FOR REFUND OF MOTOR VEHICLE TAX, DIESEL MOTOR VEHICLE SURCHARGE, AND/OR COMMERCIAL VEHICLE REGISTRATION SURCHARGE

a. T code **58900**

c. Claimant's Social Security or FEI number

b.

d. Motor vehicle identification number shown on Tax Collector's receipt

• BEFORE SUBMITTING, SEE INSTRUCTIONS ON BACK.

e. Claimant's name and mailing address

Daytime phone (Area code and number)

f. Blacken this box if your address has changed **FM** **1**

g. FOR COMPTROLLER USE ONLY

INV **2** **SP** **3** **SS** **4**

A TAX RECEIPT AND SIGNED BUYER'S ORDER OR PURCHASE INVOICE MUST BE SUBMITTED WITH ALL CLAIMS FOR REFUND. PLEASE ALLOW 6-8 WEEKS FOR PROCESSING.

h. Tax receipt date

month date year

i. Reason code for refund claim (See code list in instructions)

FOR COMPTROLLER USE ONLY

j.

k. County Tax Collector's tax receipt number

l. Document number from title application receipt

m. PM

SECTION I - MOTOR VEHICLE TAX and/or DIESEL MOTOR VEHICLE SURCHARGE

	n. <input type="checkbox"/> 14 Motor Vehicle Tax COLUMN A	o. <input type="checkbox"/> 17 Diesel MV Surcharge COLUMN B
1. Amount of motor vehicle tax / penalty paid to Texas in Column A and Diesel Motor Vehicle Surcharge, if applicable, in Column B	1a. <input type="checkbox"/>	1b. <input type="checkbox"/>
2. Motor vehicle sales price	2a. <input type="checkbox"/>	2b. <input type="checkbox"/>
3. Trade-in or rebate	3a. <input type="checkbox"/>	3b. <input type="checkbox"/>
4. Taxable value (Item 2a minus Item 3a)	4a. <input type="checkbox"/>	4b. <input type="checkbox"/>
5a. Motor vehicle tax due (See instructions)	5a. <input type="checkbox"/>	
5b. Diesel motor vehicle surcharge due (For model years prior to 1997, multiply Item 1b by 2.5%. For model years 1997 and after, multiply Item 1b by 1%.)		5b. <input type="checkbox"/>
6. Tax paid to another state	6a. <input type="checkbox"/>	
7. Amount of tax due (Item 5a minus Item 6a) or surcharge due	7a. <input type="checkbox"/>	7b. <input type="checkbox"/>
8. Amount of penalty if due (See instructions, Item i, Reason code I)	8a. <input type="checkbox"/>	8b. <input type="checkbox"/>
9. Total amount due (Item 7a plus Item 8a, and Item 7b plus Item 8b)	9a. <input type="checkbox"/>	9b. <input type="checkbox"/>
10. Amount of refund requested (Item 1a minus Item 9a and Item 1b minus Item 9b)	10a. <input type="checkbox"/>	10b. <input type="checkbox"/>
11. TOTAL REFUND FOR SECTION I - (Item 10a plus Item 10b)	11. <input type="checkbox"/>	

SECTION II - COMMERCIAL VEHICLE REGISTRATION SURCHARGE

12. Amount of commercial vehicle registration surcharge refund requested (See instructions, Reason Codes R, S, T, and U.)	p. <input type="checkbox"/> 21
	12. <input type="checkbox"/>

Complete the claim and mail to:
COMPTROLLER OF PUBLIC ACCOUNTS
 111 E. 17th Street
 Austin, TX 78774-0100

If you have any questions about this claim, contact your local Comptroller field office, or call 1-800-252-1382, toll free nationwide. The number in Austin is 512/463-4600.

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

sign here Purchaser
 Business phone / Daytime phone (Area code and number)

sign here Seller
 Business phone / Daytime phone (Area code and number)

INSTRUCTIONS FOR FILING TEXAS CLAIM FOR REFUND OF MOTOR VEHICLE TAX, DIESEL MOTOR VEHICLE SURCHARGE, AND/OR COMMERCIAL VEHICLE REGISTRATION SURCHARGE

Under Ch. 559, Government Code, you are entitled to review, request, and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or toll-free number listed on this form.

WHO MAY FILE - The entity that paid the tax qualifies for refund of state tax paid on motor vehicles according to Comptroller's Rule 3.75.

WHEN TO FILE - Claims for refund of Motor Vehicle Tax must be postmarked within four years of the date tax was due. Tax is due on the 20th working day after the day the vehicle is delivered to the purchaser or brought into this state.

DOCUMENTS REQUIRED - Copy of the Tax Collector's Receipt for Texas Title Application / Registration / Motor Vehicle Tax and signed buyer's order or purchase invoice received from the seller must be submitted with all claims for refund. Refer to reason codes below for a list of additional documentation required. This office reserves the right to request any additional documentation necessary to verify a refund request.

FEDERAL PRIVACY ACT STATEMENT-- Disclosure of your social security number (SSN) is required and authorized under law. Authority: 42 U.S.C. Sec. 405(c)(2)(C)(i); Tex. Gov't. Code, Secs. 403.011, 403.015, and 403.178. The number will be used for tax administration and identification of any individual affected by the law. The number may also be used to assist in the administration of laws relating to child support enforcement and the identification of individuals who may be indebted to, or owe delinquent taxes to, the state. 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.

STATE INFORMATION NOTICE UNDER CHAPTER 559, GOVERNMENT CODE -- With few exceptions, you are entitled upon request to be informed about the information that we collect about you. Under Sections 552.021 and 552.023 of the Government Code, you are entitled to receive and review the information. Under Section 559.004 of the Government Code, you are entitled to have us correct any information about you that is in our possession and that is incorrect. If at any time you are concerned that your personal information held by us is incorrect, and you are unsure of how to correct or update it, please contact us at 1-800-252-1382.

SPECIFIC INSTRUCTIONS

ITEM c - Enter your 11-digit taxpayer number assigned by the State of Texas. If you do not have a number previously assigned by the state, use the following:

- Social Security Number if you are an individual recipient or sole owner of a business.
- Federal Employer's Identification (FEI) Number if you are a corporation, partnership, or other entity.

ITEM d - Enter the vehicle identification number indicated on the Tax Collector's Receipt for Texas Title Application / Registration / Motor Vehicle Tax.

ITEMS h & k - Enter the receipt transaction number and date of the Tax Collector's Receipt for Texas Title Application / Registration / Motor Vehicle Tax.

ITEM i - Select a reason code:

A - The sale was never completed and all money has been returned to the purchaser. This includes all buybacks, backouts and reversals. Include a copy of any cancelled refund checks issued to the buyer.

B - Collecting entity miscalculated the tax - must include a letter from the collecting entity explaining the error.

C - Motor Vehicle Tax was paid when only the New Resident Tax, Transfer Fee, or Gift Tax was due.

• New Resident Tax- must include a tax receipt from another state. (NOTE: New resident tax increased to \$90 from \$15, effective 9/1/99)

• Gift Tax - must include a signed letter from the donor stating the vehicle was a gift.

• Even trade transfer fee.

D - Tax paid on a stolen vehicle - must include a copy of the police report.

E - Tax paid on incorrect sales price.

F - Credit not taken for tax paid to another state - must include a tax receipt from another state.

G - Vehicle assigned / transferred in error - include the incorrect and correct tax receipts.

H - Tax paid in error - tax was paid but was never due. The following are organizations or situations that are exempt from payment of motor vehicle tax.

• Church or religious society vehicle that carries more than six passengers - must include a written statement from the church or religious society that the vehicle is used to provide transportation only to and from church, religious services or meetings.

• Foreign military personnel attached to a NATO force - must include proof of purchase outside of Texas, military travel orders and a military ID.

• Driver training vehicles - must include a letter signed by both the driver training school and the dealership stating the vehicle is loaned free of charge to a public school and used exclusively in an approved course.

• Farm use vehicles - must include a statement from the farmer or the rancher describing the operation, the vehicle and its intended use.

• Public agencies, state or federal organizations and volunteer fire depart-

ments with exempt plates.

- Inherited vehicles - must include a copy of the will or order of the probate court.

I - Penalty paid in error - penalty was paid but is not considered due by the taxpayer. Must include a written statement of why the penalty was paid and the reason for the request for waiver of that penalty.

J - Tax paid on a vehicle with apportioned registration - include a copy of the cab card.

K - Vehicle modified for an orthopedically handicapped individual - for a driver's exemption, include a copy of a restricted Texas Driver's License requiring modification for the vehicle and a copy of the modification invoice. For a transportation exemption, include a copy of the modification invoice and medical documentation showing when the individual being transported became orthopedically handicapped. Tax code requires modification be completed within two years of purchase.

L - Dealer cancels dealer plates - must include a letter from the Texas Department of Transportation.

M - Lemon law cancellations - must include a copy of the cancellation worksheet and copy of the refund check received.

N - Certain licensed child care facilities exemption - must include a copy of a license from the Texas Department of Protective and Regulatory Services.

O - Off road vehicles

P - Fair market value deduction - subject to the approval of the Comptroller. Include documentation identifying vehicle(s) being used as tax credits.

Q - Other - reasons must be pre-approved by the Comptroller's office and thoroughly documented.

ITEM I - Enter the 17-digit document number from title application receipt.

ITEM 5 - Column A: Multiply the amount in Item 4 by the tax rate of .0625. If you owe no tax due to reason codes A, D, G, H, J, K, L, M, or N, enter a zero in Item 5.

ITEM 8 - Refer to Penalty paid in error definition, Item I, Reason code I.

ITEM 11 - Refer to Commercial Vehicles and Truck Tractor registration surcharge refund Reason Codes R, S, T, and U.

INSTRUCTIONS FOR SECTION II

R - IRP Registration Refunds - Must include a copy of the cab card and a copy of the IRP Refund Supplement Sheet provided by Texas Department of Transportation (TXDOT).

S - Combination Registration Refunds - Must include a copy of a validated Registration Renewal Receipt and the Registration Fee Refund Request/Authorization Form, VTR-304, provided by TXDOT.

T - Forestry Registration Refunds - Must include a copy of the cab card and a copy of the Forestry IRP Refund Supplement Sheet provided by TXDOT.

U - IRP Audits - Must include a copy of the IRP Billing Notice validated by TXDOT.