

Cigarette, Cigars and Tobacco Products



Susan Combs Texas Comptroller of Public Accounts

A person who intends to manufacture, import, wholesale, distribute or store cigarettes, cigars or tobacco products in Texas must first have a permit.



**Together we can
stop kids from
buying tobacco.**

Guidelines for Wholesaling, Distributing or Storing Cigarettes, Cigars and Tobacco Products in Texas

This bulletin provides information on the Texas laws applicable to non-retailers of cigarettes, cigars and tobacco products. The full text of these laws can be found in the Texas Tax Code, Chapters 154 and 155.

A person who intends to manufacture, import, wholesale, distribute or store cigarettes, cigars or tobacco products in Texas must first have a permit. Permit holders must comply with all provisions in Chapters 154 and 155 and all applicable Comptroller rules. To get a permit, complete a Texas Application for Non-Retailer Cigarette, Cigar and/or Tobacco Products Permit (form AP-175). If the person seeking the permit is anything other than a sole proprietorship, also complete an Ownership Supplement for Cigarette and Tobacco Products Permit(s) (form 69-209) and return it with the application.

The application and supplement form are available online, or you can call our office. Complete contact information is located at the end of this bulletin.

DEFINITIONS

Bonded agent: acts as an agent for someone outside of Texas by receiving cigarettes, cigars or tobacco products and then stores the products in a bonded warehouse for delivery to distributors based upon orders from the person outside Texas.

Business location: the entire premises occupied by a permitted business engaged in

buying, selling or storing cigarettes, cigars or tobacco products. A business location cannot be a residence or a unit in a public storage facility (except for tobacco products manufacturer's representatives).

Distributor: buys tobacco products from manufacturers and importers for the purpose of making a first sale in Texas.

Importer or import broker: receives cigarettes, cigars or tobacco products manufactured outside the U.S. for the purpose of making a first sale in Texas.

Manufacturer: produces cigarettes, cigars or tobacco products and then sells the products to distributors.

Manufacturer's representative: employed by a manufacturer to sell or distribute stamped packages of cigarettes, tax-paid cigars or other tax-paid tobacco products.

Place of business: a commercial location where cigarettes, cigars or tobacco products are sold or stored, or a vehicle from which such products are sold. A place of business cannot be a residence or a unit in a public storage facility (except for a tobacco product's manufacturer's representatives).

Retailer: sells cigarettes, cigars or tobacco products to consumers. Owners of coin-operated cigarette/tobacco products vending machines are considered retailers. (For more information on a retailer's tax



Together we can stop kids from buying tobacco.

Each non-retailer cigarette, cigar and/or tobacco products permit must be renewed every year and is valid from March 1 to the last day of February of the following year.

responsibilities, see Information for Texas Tobacco Retailers, Publication 96-928.)

Tax Stamp: a stamp, made by authority of the Comptroller, showing payment of the cigarette tax. Stamps are consecutively numbered and uniquely identifiable as Texas cigarette tax stamps.

Wholesaler: sells or distributes cigarettes, cigars or tobacco products for resale. A wholesaler is not a distributor and deals with stamped cigarette packages or tax-paid tobacco products only.

TAX RATES

Cigarettes

For a conventional package of 20 cigarettes, the tax is \$1.41 per pack. For a package of 25 cigarettes, the tax is \$1.76 per pack.

Cigars

- one cent per 10 or fraction of 10 on cigars weighing three pounds or less per thousand;
- \$7.50 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount or deal, for 3.3 cents or less each;
- \$11 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount or deal, for more than 3.3 cents each and contain no substantial amount of non-tobacco ingredients; and
- \$15 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount or deal, for more than 3.3 cents each and contain a substantial amount of non-tobacco ingredients.

Tobacco Products

The tax rate for other tobacco products such as snuff, smoking and chewing tobacco is 40 percent of the manufacturer's list price, exclusive of any trade discount, special discount or deal.

PERMITS – GENERAL PROVISIONS

Bonded agents, distributors, importers, manufacturers and wholesalers must apply

for a permit for each type of activity in which they will be engaged. For example, if the same legal entity will be engaged in both manufacturing and distributing activities, the entity must submit separate applications for both activities. Permits are issued for each place of business and are not transferable or assignable. Any change to a legal entity's form of doing business or ownership of an existing business requires a new permit application. For example, if a partnership changes to a corporation, new permit applications must be submitted. Similarly, if a partnership consisting of two persons becomes a partnership consisting of three persons, new permit applications must be submitted. Each legal entity must have the same taxpayer number on all permit applications, even though each permit that is issued will have a different permit number.

Each non-retailer cigarette, cigar and/or tobacco products permit must be renewed every year and is valid from March 1 to the last day of February of the following year. The Comptroller's office sends renewal packets to taxpayers before the permit expiration date.

The Comptroller's office will prorate the fee for new permits based on the number of months remaining in the permit period. If a new permit will expire within three months after being issued, the taxpayer must pay the prorated fee for the current period, as well as the total permit fee for the following year.

There is a \$50 penalty for each permit renewed after the due date.

Permits must be conspicuously and publicly displayed at each business location or on each vehicle.

Denial, Suspension or Revocation of a Permit

The Comptroller's office may, after notice and opportunity for a hearing, deny a permit application if (1) a business location is not adequate to protect cigarettes, tax stamps or tobacco products from such things as theft and fire; or (2) the applicant, managing employee, officer, director, stockholder having 10% or more ownership of the outstanding stock or partner failed to



Together we can stop kids from buying tobacco.

disclose pertinent information or previously violated provisions of the cigarette tax or the cigars and tobacco products tax laws.

The Comptroller's office may, after notice and opportunity for a hearing, suspend or revoke a permit if the permit holder violates the cigarette tax or the cigars and tobacco products tax laws or administrative rules.

Penalty for Operating Without A Permit

A person who engages in the business of a bonded agent, distributor, importer, manufacturer, wholesaler or retailer without a valid permit is subject to a penalty of not more than \$2,000 for each violation. A separate offense is committed each day on which the violation occurs.

SALES

Except for retail sales to consumers, cigarettes and tobacco products may only be sold to or distributed by and between permit holders. A person who is not a permit holder cannot sell or distribute more than 200 individual cigarettes to any person and cannot sell or distribute tobacco products on which a tax of more than \$50 has been paid or is due.

AVAILABILITY OF RECORDS

All records required of all permit holders must be kept for four years and made available for inspection and copying upon request by the Comptroller's office or the Attorney General's Office.

BONDED AGENTS

A bonded agent must have a permit for each place of business owned or operated in Texas. The bonded-agent permit must be renewed every year and is valid from March 1 to the last day of February of the following year.

The annual fee for each permit is \$300 for each place of business.

Records

A bonded agent must keep records at each place of business of all cigarettes and tobacco products purchased, received, distributed and delivered. The records, typically in the form of invoices and purchase orders, must include:

- name and address of the shipper or carrier and the mode of transportation;
- shipping records (or copies), including invoices, bills of lading, waybills, freight bills and express receipts;
- date and the place of origin of the cigarette or tobacco products shipment;
- date and the place of arrival of the cigarette or tobacco products shipment;
- statement of the number, kind and price paid for cigarettes or tobacco products, including cigarettes in stamped and unstamped packages;
- name, address, permit number and tax identification number of the seller; and
- other records the Comptroller may require. Please read all inserts and notices sent with reports.

DISTRIBUTORS

A distributor must have a permit for each place of business owned or operated in Texas and for each vehicle from which cigarettes or tobacco products will be sold.

The annual fee for a distributor permit is \$300 for each business location. The fee for each vehicle permit is \$15 when the applicant is also applying for or has received a permit as a distributor.

Records

- For all cigarettes purchased and received, including those for which no tax is due under federal law, a distributor must keep records at each business location showing:
- the name and address of the shipper or carrier and the mode of transportation;
 - all shipping records or copies of records, including invoices, bills of lading, waybills, freight bills and express receipts;
 - the date and the name of the place of origin of the cigarette or tobacco products shipment;
 - the date and the name of the place of arrival of the cigarette or tobacco products shipment;
 - a statement of the number, kind and price paid for cigarettes or tobacco products, including cigarettes in stamped and unstamped packages;
 - the name, address, permit number and tax identification number of the seller; and

A person who engages in the business of a bonded agent, distributor, importer, manufacturer, wholesaler or retailer without a valid permit is subject to a penalty of not more than \$2,000 for each violation.



Together we can stop kids from buying tobacco.

Cigarette distributors must keep copies of the customs certificates required by 19 U.S.C. Section 1681a (c) for all packages of cigarettes imported into the United States and to which the distributor has affixed tax stamps.

- other records the Comptroller may require. Please read all inserts and notices sent with reports.

For each sale, distribution, exchange or use of cigarettes or tobacco products, regardless of whether the distributor owes tax under Chapter 154 or Chapter 155, a distributor must keep records showing:

- the purchaser's name and address, permit number and tax identification number;
- the method of delivery and the name of the common carrier or other person delivering the cigarettes or tobacco products;
- the date, number and kind of cigarettes in stamped packages sold, distributed, exchanged or used;
- the date, number and kind of cigarettes in unstamped packages sold, distributed, exchanged or used;
- the date, amount and type of tobacco products sold, distributed, exchanged or used;
- the price received for the tobacco products;
- the number and kind of tobacco products on which the tax has been paid; and
- the manufacturer's list price for the tobacco products (for sales from a manufacturer to a distributor).

A distributor must prepare and retain an original invoice for each transaction involving cigarettes or tobacco products and must deliver a duplicate invoice to the purchaser. Cigarette distributors must keep copies of the customs certificates required by 19 U.S.C. Section 1681a (c) for all packages of cigarette imported into the United States and to which the distributor has affixed tax stamps.

Each distributor must keep invoices and records for all stamps showing:

- the date the stamps were received;
- the number of stamps, with beginning and ending serial numbers;
- the design, color or denomination of the stamps;
- the amount paid for the stamps;
- for stamps sold from one distributor to another, a Comptroller's office requisition showing the name of the purchaser; the number of stamps with beginning and ending serial numbers; the design, color

or denomination of the stamps; and amount paid;

- for stamps sent to or received from the Comptroller's office as an exchange, the number of stamps with beginning and ending serial numbers; the design, color or denomination of the stamps; and amount paid; and
- the inventory of stamps on hand on the first day of each month, showing the beginning and ending serial numbers; quantity, design, color or denomination; and amount paid.

Reports

Each cigarette distributor must file reports on or before the last day of each month, showing the required information for the previous month. These reports are:

- 69-100 Texas Distributor Monthly Report of Cigarettes and Stamps;
- 69-108 Texas Distributor Receiving Record of Cigarettes; and
- 69-109 Texas Distributor Receiving Record of Cigarette Tax Stamps; 69-110 Texas Distributor Report of Interstate Sales of Cigarettes; and, if applicable,
- 69-302 Texas Certificate of Tax Exempt Sale.

The reports must show:

- the distributor's name and address, the month the report covers and the date the report was made;
- the number of cigarettes in stamped packages and the number of cigarettes in unstamped packages on hand at the beginning and at the end of each month;
- the number of cigarettes in stamped packages and the number of cigarettes in unstamped packages purchased, received, sold, used, lost, stolen, returned to the factory, returned by customers or received from any other source or disposed of in any other manner during the month;
- the number of cigarettes sold or distributed in interstate and intrastate commerce;
- the beginning and ending serial numbers, design, color or denomination of, and amount paid for unused stamps on hand at the beginning and at the end of each month; and stamps purchased and received, sold, used, lost, stolen, exchanged, returned or disposed of in any other manner; and



Together we can stop kids from buying tobacco.

- a summary schedule identifying each receipt of cigarettes, the date of receipt, the shipper, the invoice number and the quantity of cigarettes received.

Each cigar or tobacco products distributor must file reports on or before the last day of each month, showing the required information for the previous month. These reports are:

- 69-101 Texas Distributor Monthly Report of Cigar and Tobacco Products;
- 69-111 Texas Distributor Receiving Record Of Cigar And Tobacco Products;
- 69-126 Texas Distributor Report Of Interstate Sales Of Cigars And Tobacco Products; and, if applicable,
- 69-302 Texas Certificate of Tax Exempt Sale.

The reports must show:

- the distributor's name and address, the month the report covers and the date the report was made;
- the amount of tobacco products purchased, received and acquired;
- the manufacturer's list price of tobacco products purchased, received and acquired;
- the amount of tobacco products sold, distributed, used, lost or otherwise disposed of; and
- the amount of tobacco products on hand at the beginning and the end of the month.

Tobacco products distributors located in Texas report only the tobacco products sold in Texas if more than 50 percent of all untaxed tobacco products received are sold outside the state. All tobacco distributors must report beginning and ending inventory for the various product classes.

Sales Reports

Each cigarette and cigar and tobacco products distributor must submit a monthly electronic report of sales of cigarettes and tobacco products made to retailers for the preceding month as required by Tax Code Chapters 154.212 and 155.105.

IMPORTERS

An importer must have a permit for each place of business owned or operated in Texas. There is no fee for an importer's

permit. Importers are not required to file reports, but they must keep records.

Records

Importers' records must include the following information:

- name and address of the shipper or carrier and the mode of transportation;
- shipping records (or copies), including invoices, bills of lading, waybills, freight bills and express receipts;
- date and name of the place of origin of the cigarette or tobacco products shipment;
- date and name of the place of arrival of the cigarette or tobacco products shipment;
- statement of the number, kind and price paid for cigarettes or tobacco products, including cigarettes in stamped and unstamped packages;
- name, address, permit number and tax identification number of the seller; and
- custom certificates required by 19 U.S.C. Section 1681a(c) for all cigarette packages imported into the United States.

MANUFACTURERS

A manufacturer must have a permit for each place of business owned or operated in Texas.

The annual fee for a manufacturer's permit is \$300 for each place of business.

If an out-of-state manufacturer of cigarettes or tobacco products plans to engage in business in Texas, then the manufacturer must obtain a permit even if it doesn't produce cigarette or tobacco products in Texas.

If an out-of-state manufacturer of cigarettes or tobacco products does not plan to engage in business in Texas, then it is not required to get a permit. However, if the manufacturer ships cigarettes or tobacco products into Texas by common carrier, the manufacturer should register its business with the Comptroller's office by calling the toll-free number listed at the end of this publication.

Records

A cigarette manufacturer who sells in Texas must keep records that show:

- the number and kind of cigarettes sold in unstamped packages;

Tobacco products distributors located in Texas report only the tobacco products sold in Texas if more than 50 percent of all untaxed tobacco products received are sold outside the state.



Together we can stop kids from buying tobacco.

Each cigarette manufacturer, regardless of location, that sells cigarettes to a Texas permit holder must file a report with the Comptroller's office on or before the last day of each month showing the sales information for the previous month.

- the number and kind of cigarettes sold in stamped packages;
- the date the cigarettes were sold;
- the manufacturer's list price for the cigarettes;
- the distributor's account number;
- the location where the cigarettes were shipped; and
- the name of the common carrier.

A cigar or tobacco products manufacturer that sells in Texas must keep records that show:

- the number and kind of tobacco products sold;
- the date the tobacco products were sold;
- the manufacturer's list price for the tobacco products;
- the name and permit number of the purchaser;
- the location where the tobacco products were shipped; and
- the name of the common carrier.

Reports

Each cigarette manufacturer, regardless of location, that sells cigarettes to a Texas permit holder must file a report with the Comptroller's office on or before the last day of each month showing the sales information for the previous month. The report data is submitted electronically on a diskette and must show:

- the manufacturer's name and address, the month the data covers and the date the report was made;
- the number and kind of cigarettes sold in unstamped packages;
- the number and kind of cigarettes sold in stamped packages;
- the date the cigarettes were sold;
- the manufacturer's list price for the cigarettes;
- the distributor's account number;
- the location where the cigarettes were shipped; and
- the name of the common carrier.

Each cigar or tobacco products manufacturer, regardless of location, that sells tobacco products to a Texas permit holder must file a report with the Comptroller's office on or before the last day of each month showing the sales information for the previous month. The report data is submitted electronically on a diskette and must show:

- the manufacturer's name, permit number and address, the month the data covers and the date the report was made;
- the number and kind of tobacco products sold;
- the date the tobacco products were sold;
- the manufacturer's list price for the tobacco products;
- the place where the tobacco products were shipped; and
- the name of the common carrier.

A manufacturer that sells cigarettes to a permit holder in Texas must send information on its published list prices to the Comptroller's office 15 days prior to any scheduled price changes.

A manufacturer that sells cigars or tobacco products to a permit holder in Texas must send to the Comptroller's office on or before the last day of each month its list price information for the previous month.

Failure to file a product price list or changes to a product price list may result in penalties of up to \$2,000 per day per list.

WHOLESALE AND MANUFACTURERS' REPRESENTATIVES

Wholesalers, including manufacturers' representatives, must have a permit for each place of business owned or operated and for each vehicle from which cigarettes, cigars or tobacco products will be sold.

The annual fee for a wholesaler and manufacturer's representative's permit is \$200 for each place of business. The fee for each vehicle permit is \$15 when the applicant is also applying for or has received a wholesaler's permit.

Records

For all cigarettes or tobacco products purchased and received, including those cigarettes for which no tax is due under federal law, each wholesaler must keep records at each place of business showing:

- the name and address of the shipper or carrier and the mode of transportation;
- all shipping records or copies of records, including invoices, bills of lading, waybills, freight bills and express receipts;
- the date and the name of the place of origin of the cigarettes or tobacco products shipment;



Together we can stop kids from buying tobacco.

- the date and the name of the place of arrival of the cigarettes or tobacco products shipment;
- a statement of the number, kind and price paid for cigarettes (in stamped and unstamped packages) or tobacco products; and
- the name, address, permit number and tax identification number of the seller.

For each sale, distribution, exchange or use of cigarettes or tobacco products, regardless of whether the products are taxable, a wholesaler must keep records at each business location showing:

- the purchaser’s name and address, permit number and tax identification number;
- the method of delivery and the name of the common carrier or other person delivering the cigarettes or tobacco products;
- the date, number and kind of cigarettes (in stamped and unstamped packages) or tobacco products sold, distributed, exchanged or used;
- the price received for the cigarettes or tobacco products; and
- the number and kind of cigarettes or tobacco products on which the tax has been paid.

A wholesaler must keep an original invoice for each transaction involving cigarettes or tobacco products and supporting documentation, including bills of lading, showing shipment and receipt at the wholesaler’s business location. The wholesaler will give the purchaser a duplicate invoice.

Sales Reports

Each cigarette and cigar and tobacco products wholesaler must submit a monthly electronic report of sales of cigarette and tobacco products made to retailers for the preceding month as required by Tax Code Chapters 154.212 and 155.105.

CIGARETTE STAMPS

The Comptroller collects the cigarette tax through the sale of cigarette tax stamps to cigarette manufacturers and distributors.

A distributor must affix the required tax stamp to each individual package of cigarettes that is intended to be sold, offered

for sale, consumed, distributed, handled, or transported within 96 hours after receiving the cigarettes, excluding Saturdays, Sundays and legal holidays.

A manufacturer located outside of Texas must purchase tax stamps and affix the stamps to individual cigarette packages that the manufacturer uses for promotional purposes in Texas.

Each distributor must obtain the necessary stamps before receiving or accepting delivery of unstamped packages of cigarettes. The absence of a stamp on an individual package of cigarettes indicates the tax has not been paid. A distributor must pay for stamps in advance unless the distributor has satisfied all the requirements of the Cigarette Tax Recovery Trust Fund. Information about the fund is available in Comptroller’s publication 96-493. Chapter 154 of the Tax Code also provides information about the fund. Payment for stamps must be made by cashier’s check or by electronic funds transfer, depending on the amount owed.

A distributor must store unstamped packages of cigarettes held for interstate sale, and for which no tax is due under federal law, in a separate part of the building from stamped packages.

Each distributor must obtain the necessary stamps before receiving or accepting delivery of unstamped packages of cigarettes. The absence of a stamp on an individual package of cigarettes indicates the tax has not been paid.

TAX STAMPS AVAILABLE

Stamp Type	Unit Price	Increments
Century / 25s	\$ 1.7625	1,000/pad
Camel Wide / 20s	\$ 1.41	1,500/pad
Texas 20s	\$ 1.41	1,500/pad
Texas 20s	\$ 1.41	30,000/roll
Texas 25s (American Stamp Machine)	\$ 1.7625	7,200/roll
Texas 25s (Meyercord Stamp Machine)	\$ 1.7625	7,200/roll

Stamps cannot be sold or transferred to any other permit holder or permit holder’s other location unless the Comptroller authorizes the transfer.



Together we can stop kids from buying tobacco.

A distributor that possesses unstamped packages of cigarettes for sale in other states must have a sufficient number of unused stamps from the destination states for the unstamped inventory.

A distributor that possesses unstamped packages of cigarettes for sale in other states must have a sufficient number of unused stamps from the destination states for the unstamped inventory, excluding those packages on which no tax is due under federal law.

A person may not affix a tax stamp to a package of cigarettes if the package:

- does not comply with the Cigarette Labeling and Advertising Act (15 U.S.C. Section 1331 et seq.) for the placement of labels, warning or any other information for a package of cigarettes to be sold within the United States;
- is labeled "For Export Only," "U.S. Tax Exempt," "For Use Outside U.S." or other wording indicating that the manufacturer did not intend that the product be sold in the United States;
- has been altered by adding or deleting wording, labels or warnings as described above;

- has been imported into the United States in violation of 26 U.S.C. Section 5754;
- in any way violates federal trademark or copyright laws; or
- cigarettes are not in compliance with federal regulations 15 U.S.C. Section 1335a (regarding submission of ingredient information to federal authorities), 19 U.S.C. Sections 1681-1681b (regarding imports of certain cigarettes) and 26 U.S.C. Section 5754 (regarding previously exported tobacco products).

HOW TO CONTACT US

The forms, statutes and bulletins mentioned in this publication are available online at:

www.window.state.tx.us

You can contact us by phone toll-free at (800) 862-2260, or by e-mail:

tax.help@cpa.state.tx.us

We're Here To Help! Call Toll-Free!

If you have questions or need information on a specific tax, please call our toll-free numbers:

(800) 252-5555
 911 Emergency Service/Equalization Surcharge
 Automotive Oil Fee
 Battery Fee
 Boat and Boat Motor Sales Tax
 Customs Broker
 Fireworks Tax
 Mixed Beverage Tax
 Off-Road, Heavy-Duty Diesel Equipment Surcharge
 Oyster Fee
 Sales and Use Taxes
 Telecommunications Infrastructure Fund

(800) 531-5441
 Cement Tax
 Inheritance Tax
 Local Revenue
 Miscellaneous Gross Receipts Taxes
 Oil Well Servicing Tax
 Sulphur Tax

(800) 531-5441, ext. 3-3630
 WebFile Help

(800) 252-1381
 Bank Franchise
 Franchise Tax

(800) 252-7875
 Spanish

(800) 531-1441
 Fax on Demand (Most frequently requested Sales and Franchise tax forms)

(800) 252-1382
 Clean Vehicle Incentive Program
 Manufactured Housing Tax
 Motor Vehicle Sales Surcharge,
 Rental and Seller Financed Sales Tax
 Motor Vehicle Registration Surcharge

(800) 252-1383
 Fuels Tax
 IFTA
 LG Decals
 Petroleum Products Delivery Fee
 School Fund Benefit Fee

(800) 252-1384
 Coastal Protection
 Crude Oil Production Tax
 Natural Gas Production Tax

(800) 252-1387
 Insurance Tax

(800) 252-1385
 Coin Operated Machine Tax
 Hotel Occupancy Tax

(800) 252-1386
 Certificates of Account Status/Good Standing
 Officer and Director Information

(800) 862-2260
 Cigarette and Tobacco

(888) 4-FILING (888-434-5464)
 TELEFILE: To File by Phone

(800) 252-1389
 GETPUB: To Order Forms and Publications

(800) 654-FIND (800-654-3463)
 Treasury Find

(800) 321-2274
 Unclaimed Property Claimants
 Unclaimed Property Holders
 Unclaimed Property Name Searches
 (512) 463-3120 (Austin)

(877) 44RATE4 (877- 447-2834)
 Interest Rate

**Texas Comptroller of Public Accounts
 Publication #96-959
 Revised October 2007**

For additional copies write:

Texas Comptroller of Public Accounts
 111 East 17th Street
 Austin, Texas 78711-1440

For more information, visit our Web site

www.window.state.tx.us

Receive tax help via e-mail at

tax.help@cpa.state.tx.us

The Texas Comptroller of Public Accounts is an equal opportunity employer and does not discriminate on the basis of race, color, religion, sex, national origin, age or disability in employment or in the provision of any services, programs or activities.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling the appropriate toll-free number listed at left, or by calling:

(512) 463-4600 in Austin
 (512) 475-0900 (FAX)



Susan Combs Texas Comptroller of Public Accounts