



Susan Combs Texas Comptroller of Public Accounts

UPDATE: Paperwork Reduced for Motor Vehicle Rental Taxpayers

After Sept. 1, 2008, you are no longer required to file the Motor Vehicle Rental Tax Return Supplement, Form 14-104.

Please continue to use the Motor Vehicle Rental Tax Return, Form 14-103, to report your rental tax and the minimum tax due on every motor vehicle owned that ceased to be used for rental purposes during a reporting period. Instructions for determining the minimum tax due are now on the back of Form 14-103. For complete information, refer to the Minimum Tax section of our Publication 96-143, *Motor Vehicle Rental Tax Guidebook*. The publication is available on our Web site at www.window.state.tx.us/taxinfo/mtr_veh/mv_su.html

Please be aware that it is important and required to maintain relevant records. These should include the year, make, vehicle identification number, unit number, minimum rental tax determined at registration, rental tax collected and minimum rental tax due. The example on Form 14-103 can be used as a guide.

We're at your service! If you have any questions about this change, call us toll-free at (800) 252-1382, in Austin at 463-4600 or e-mail us at tax.help@cpa.state.tx.us.

