

INSTRUCTIONS FOR COMPLETING TEXAS SALES AND USE TAX RETURN



CAROLE KEETON STRAYHORN • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

GENERAL INSTRUCTIONS

WHO MUST FILE THE LONG FORM? If you meet any one of the following criteria, you must file the long form:

- you have more than one outlet;
- you report tax to more than one city, transit authority, county or special purpose district;
- you prepay your state and local taxes;
- you ship outside a transit authority;
- you report use tax from out-of-state locations;
- you are a city, county, or special purpose district that has chosen to retain your own local sales and use tax as authorized by the Texas Tax Code;
- you have taken credit for taxes paid in error on purchases; or
- you have custom broker refunds to report.

Returns must be filed for every period even if there is no amount subject to tax or any tax due. Complete and detailed records must be kept of all sales as well as any deductions claimed so that returns can be verified by a state auditor. Failure to file this return and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.

WHEN TO FILE - Returns must be filed or postmarked on or before the 20th day of the month following the end of each reporting period. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

BUSINESS CHANGES - The boxes to the right of the taxpayer name and mailing address should be blackened if your mailing address has changed, if you are no longer in business, if you added a new location, or if one of your locations is out of business or has changed addresses. If you prefer, you may make these changes via voice mail by calling 1-800-224-1844.

INSTRUCTIONS FOR FILING AMENDED TEXAS SALES AND USE TAX RETURNS -

- 1) Make a copy of the original return you filed or download a blank return from our website at **www.window.state.tx.us/taxinfo/taxforms/01-forms.html**.
- 2) Write "AMENDED RETURN" on the top of the form.
- 3) If you're using a copy of your original return, cross out the amounts that are wrong and write in the correct amounts. If you're using a blank return, enter the amounts as they should have appeared on the original return.
- 4) Sign and date the return.

If the amended return shows you **underpaid** your taxes, please send the additional tax due plus any penalties and interest that may apply.

FOR ASSISTANCE - If you have any questions regarding sales tax, you may contact the Texas State Comptroller's field office in your area or call 1-800-252-5555, toll free, nationwide. The Austin number is 512/463-4600.

If any amounts entered are negative, bracket them as follows: <xxx,xxx.xx>.

Disclosure of your social security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. sec. 405(c)(2)(C)(i); Tex. Govt. Code secs. 403.011 and 403.078. 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, and applicable federal law.

Item 7b. TOTAL DUE ON THIS PAGE - Add the amounts in Column 5 and enter the total in Item 7b. Then total the local tax (7b) from all pages and enter in Item 8, Column b, of the Texas Sales and Use Tax Return (Form 01-114). If this amount is negative, bracket the amount as follows: <xxx.xx>.