

S U S A N

C O M B S

Instructions for Completing Texas Sales and Use Tax Return

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS



*These instructions are provided to assist in properly completing the
Texas Sales and Use Tax Return and supplements.*

Who must file - You must file the long form if you:

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

Returns must be filed for every period (month, quarter or year) even if there is no amount subject to tax or any tax due. If you're not sure whether you should file monthly, quarterly or yearly, call us at (800) 252-5555 or (512) 463-4600.

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 - If you are no longer in business or if your mailing or outlet address has changed, visit www.window.state.tx.us/taxinfo/sales, "Sales Tax Permit and Account Updates," or blacken the appropriate box to the right of Item g. on the return.

Instructions for filing amended Texas Sales and Use Tax Returns -

- 1) Make a copy of the original return you filed, or download a return online at www.window.state.tx.us/taxinfo/taxforms/01-forms.html.
- 2) Write "Amended Return" on the top of the form, as shown in the example here:
- 3) If you're using a copy of your original return, cross out and revise the incorrect 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.

An example of a Texas Sales and Use Tax Return form. The form is titled "Amended Return" in cursive. It includes the following information: "Comptroller of Public Accounts (Rev. 2-08/06)", "TEXAS SALES AND USE TAX RETURN", "01-114 (Rev. 2-08/06)", "D D D D", "a. 26100", "c. Taxpayer number", "b.", "d. Filing period", and a note: "Do not staple or paper clip." The form also has a small logo of the state of Texas.

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

Need help? - For sales tax assistance, visit the Comptroller's field office in your area or call (800) 252-5555 or (512) 463-4600. For a list of field offices throughout the state, visit www.window.state.tx.us/taxinfo/fieldoff.html.

You must keep complete and detailed records of all sales as well as any deductions claimed, so returns can be verified by a state auditor. Failure to file this return or to pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.

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.

How can we better serve you? We welcome your feedback on these instructions through our quick online survey at www.window.state.tx.us/survey/01-922.html.

Item c. Enter the taxpayer number shown on your sales tax permit. If you have not received your sales tax permit and you are a sole owner, enter your Social Security number. Other types of organizations may enter their Federal Employer Identification Number (FEIN).

Item j. Indicate if you are taking a credit to reduce taxes due on this return for taxes you paid in error on your own purchases. If "YES," complete and submit the Credits and Customs Broker Schedule (Form 01-148) with your return. Examples of these credits include, but are not limited to, the following:

- mistakenly paid tax to a vendor on exempt manufacturing equipment;
- accrued tax on a non-taxable purchase in error;
- accrued AND paid tax on a taxable purchase.

Local taxes can be included only if the purchaser reported to the same local jurisdictions as the vendor. If the local tax jurisdictions do not match, or if the jurisdiction for which the local tax was collected is not known, a refund claim must be filed for the local tax. See the Comptroller's website at www.window.state.tx.us/taxinfo/taxpubs/tx94_156.html for refund instructions.

Item k. If you refunded sales tax for items exported outside the U.S. based on a Texas Licensed Customs Broker Export Certificate, you must complete and submit the Credits and Customs Broker Schedule (Form 01-148) with your return.

Items 1 - 7. If you have more than one place of business, you must file the outlet supplement (Form 01-115) with the Texas Sales and Use Tax Return. Items 1 - 7 on the outlet supplement are the same as items 1 - 7 on the Texas Sales and Use Tax Return (Form 01-114).

Item 1. Enter the total amount (not including tax) of ALL sales, services, leases and rentals of tangible personal property including all related charges made during the reporting period. Report whole dollars only. Enter "0" if you have no sales to report.

Item 2. Enter the total amount (not including tax) of all TAXABLE services and TAXABLE sales, leases and rentals of tangible personal property including all TAXABLE related charges made during the reporting period. Report whole dollars only. Enter "0" if you have no taxable sales to report.

Item 3. Enter the total amount of taxable purchases that you made for your own use. Taxable purchases include items that were purchased, leased or rented for personal or business use on which sales or use tax was not paid. This includes purchases from in- or out-of-state sellers, exempt items taken out of inventory for use, items given away and items purchased for an exempt use but actually used in a taxable manner. Taxable purchases do not include inventory items being held exclusively for resale. Report whole dollars only. Enter "0" if you have no taxable purchases to report.

Item 4. Add Taxable Sales (Item 2) to Taxable Purchases (Item 3), and enter the result in Item 4. Do not include Total Sales (Item 1) in this total. Report whole dollars only.

Item 5. To report local tax by outlet, the amount subject to local tax must be the same for all local taxing authorities (city, transit, county and/or special purpose district) for that outlet. If any of these local amounts are different for the outlet, you MUST report your local tax on the List Supplement (Form 01-116-A). Report whole dollars only. If "NOT APPLICABLE" is preprinted in Item 5, do not enter an amount.

Item d. If the return is not preprinted, enter the filing period of this report (month, quarter or year) and the last day of the period. Examples: "Quarter Ending 09-30-11" "Month Ending 10-31-11" "Year Ending 12-31-11."

Comptroller of Public Accounts FORM 01-114 (Rev.2-08/36)

TEXAS SALES AND USE TAX RETURN

a. 26180

c. Taxpayer number

d. Filing period

Do not staple or paper clip.

Taxpayer name and mailing address

g.

You have certain rights under Chapters 552 and 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.

RETURN MUST BE FILED EVEN IF NO TAX IS DUE

j. Are you taking credit to reduce taxes due on this return for taxes you paid in error on your own purchases? (Blacken appropriate box)..... YES NO
1 2

k. Did you refund sales tax for items exported outside the U.S. based on a Texas Licensed Customs Broker Export Certificate? (Blacken appropriate box).... YES NO
1 2

If you answered yes to either question j or k, you must complete Form 01-148 and submit it with your return.

1. TOTAL SALES (Whole dollars only).....

2. TAXABLE SALES (Whole dollars only).....

3. TAXABLE PURCHASES (Whole dollars only).....

4. Amount subject to state tax (Item 2 plus Item 3).....

5. Amount subject to local tax (Amount for city, transit, county and SPD must be equal.).....

6. Physical (Do not u...)

7. AMOUNT (Multiply...)

8. Total tax due (from all outlets or list supplements)

9. Prepayment credit -

10. Adjusted tax due (Item 8 minus Item 9)..... =

11. TIMELY FILING DISCOUNT..... -

12. Prior payments -

13. Net tax due (Item 10 minus Items 11 & 12)..... =

14. Penalty and interest (See instructions)..... +

15a. Total state amount

15. TOTAL STATE AND LOCAL AMOUNT DUE (Item 13 plus Item 14) =

Mail to: COMPTROLLER OF PUBLIC ACCOUNTS
P.O. Box 149354
Austin, TX 78714-9354

T Code Taxpayer number Period

26020

Taxpayer name

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

Signature Taxpayer or duly authorized agent Date

Instructions for Completing Texas Sales and Use Tax Return List Supplement

Who must file the list supplement? You must file the list supplement with the Texas Sales and Use Tax Return if you:

- are an out-of-state seller;
- are a contractor performing new constructions under a separate contract;
- are a contractor performing residential real property repair and remodeling under a separated contract;
- are an itinerant vendor; or
- are an auctioneer.

You must also file the list supplement if you provide any of the following services:

- nonresidential real property repair or remodeling services;
- amusement services;
- cable or satellite television services;
- mobile telecommunications services;
- landline telecommunications services;
- waste collections services;
- natural gas or electricity.

Note: Other circumstances may require you to file by list. If you have specific questions, call us at (800) 252-5555 or (512) 463-4600.

Column 1. This column should include the names of all cities, transit organizations, counties and special purpose districts (SPDs) in which you did business during the reporting period. If the form is preprinted, names of some jurisdictions will already be printed in this column. Enter an amount (even if zero) for any jurisdiction name preprinted with two asterisks (**) beside it.

Column 2. This column should include the seven-digit local codes for all local taxing jurisdictions listed in Column 1. These codes are available online at www.window.state.tx.us/taxinfo/local/.

Column 3. The amount subject to tax is the taxable sales plus taxable purchases that are subject to local tax for each jurisdiction listed in Column 1. Enter an amount (even if zero) for any jurisdiction name preprinted with two asterisks (**) beside it. Report whole dollars only. If an amount is negative, bracket it as <x,xxx>.

Column 4. This column should include the local tax rate, ranging from 1/8 of 1 percent to 2 percent, for each local taxing jurisdiction listed in Column 1. Local rates can be found online at www.window.state.tx.us/taxinfo/local/.

Item 7b. Add the amounts in Column 5 of this page and enter the total in Item 7b. Combine the totals in Item 7b of all List Supplements (Form 01-116) for this reporting period and enter the result in Item 8, Column b, of the Texas Sales and Use Tax Return (Form 01-114). If the amount is negative, bracket it as <x,xxx.xx>.