

Instructions for Completing Texas Sales and Use Tax Return - *Short Form* (continued)

Item 1. If the location indicated in Item f is no longer in business, enter the out-of-business date.

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 in Texas during the reporting period. Report whole dollars only. Enter "0" if you have no sales to report. Texas Sales are defined as all sales made from a Texas in-state location AND all sales made into Texas from an out-of-state location.

Item 2. Enter the total amount (not including tax) of all TAXABLE sales, services, leases and rentals of tangible personal property including all TAXABLE related charges made during the reporting period. Report whole dollars only and enter "0" if you have no sales to report. If you are taking a credit on the return, claim the credit in Item 2 by subtracting the sum of purchases and/or sales you paid taxes on in error or refunded to a customer, from the amount of taxable sales.

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 the totals of Item 2 (Taxable Sales) and Item 3 (Taxable Purchases) and enter on Item 4. Enter "0" if you have no amount subject to tax. DO NOT INCLUDE ITEM 1 (Total Texas Sales) IN THIS TOTAL.

Item 5. The tax rate is a combined rate of tax types indicated: state, city, transit authority, county and/or special purpose district. Please call the Comptroller's office if the rate is incorrect or if you have a question about the tax rate. Multiply Item 4 by the tax rate and enter in Item 5.

Item 6. Timely Filing Discount - If you are filing your return and paying the tax due on or before the due date, multiply the Tax Due in Item 5 by .005 and enter the result in Item 6.

Item 7. If you requested that a prior payment and/or an overpayment be designated to this specific period, the amount is preprinted in Item 7 as of the date this return was printed.

Item 9. Penalty and Interest:

- 1-30 days late: Enter penalty of 5% (.05).
- 31-60 days late: Enter penalty of 10% (.10).
- Over 60 days late: Enter penalty of 10% (.10) plus interest calculated at the rate published on Pub. 98-304, by telephone at 1-877-447-2834, or online at www.comptroller.texas.gov.

(Texas Tax Code Ann. Sec. 111.060 and 111.061)

Note: An additional \$50 late filing penalty will be assessed each time a return is filed after the due date.

Item 10. Add Item 8 plus Item 9, if applicable, and enter in Item 10.

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| Make total amount of Item 10 payable in one check to: State Comptroller | Mail your return and payment to: Comptroller of Public Accounts P.O. Box 149355 Austin, TX 78714-9355 |
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DO NOT WRITE ON THE BACK OF THIS FORM