

# Texas Sales and Use Tax Return - Short Form

**Who May File the Short Form** - You may file the short form if you meet all of the following criteria:

- your business has a single location in Texas;
• you report applicable local taxes only to the entities (city, transit authority, county or special purpose district) in which your business is located;
• you do not prepay your state and local taxes;
• you do not have a credit, including bad debt credit, to reduce your tax due on this return;
• you do not have customs broker refunds to report; and
• you are not a remote seller or marketplace provider.

You must file the long form (Form 01-114) if any of these statements do not apply to your business. You must file a long form if you are responsible for out-of-state use tax and have no in-state locations.

If you have a credit for taxes you paid or customs broker refunds to report, you are required to complete Form 01-114 Sales and Use Tax Return and Form 01-148 Texas Sales and Use Tax Return Credits and Customs Broker Schedule. If you are claiming bad debt credit, you must file electronically at https://comptroller.texas.gov/taxes/file-pay/.

**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 out of business or if your mailing or outlet address has changed, you can make these changes online at

www.comptroller.texas.gov/taxes/sales/, "Registering and Reporting Texas Sales and Use Tax," or blacken the box to the right of the signature line on this return. If you are a Remote Seller, use form 01-798, Remote Sellers Intent to Terminate Use Tax Responsibilities, to end your tax responsibility.

**Instructions for Filing an Amended Texas Sales and Use Tax Return** - You may file an amended return on paper or electronically via Webfile or Electronic Data Interchange (EDI). Additional documentation may be required to validate your request. If you choose to file a paper amended return please follow these steps:

1. Make a copy of the original return you filed or download a blank return from our website at www.comptroller.texas.gov/taxes/forms/.
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.

If the amended return shows you overpaid your taxes and you are requesting a refund, you must meet all of the requirements for a refund claim. Refer to Sales Tax Refunds on the Comptroller's website at www.comptroller.texas.gov/taxes/sales/refunds/.

**Whom to Contact 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 800-252-5555.

## General Instructions

- Please do not write in shaded areas.
• If any preprinted information on this return is incorrect, OR if you do not qualify to file this return, contact the Comptroller's office.
• Do not leave Items 1, 2, 3 or 4 blank. Enter "0" if the amount is zero.
• You must file a return even if you had no sales.
• If any amounts entered are negative, bracket them as follows: <XX,XXX.XX>.

- If hand printing, please enter all numbers within the boxes, as shown. Use black ink.

0 1 2 3 4 5 6 7 8 9

- If typing, numbers may be typed consecutively.

0123456789



## ONLINE TAX FILING AND PAYMENT 24/7 WITH WebFile!

www.comptroller.texas.gov/taxes/file-pay/

Have this form available when you file your short form electronically using WebFile.

Payment options are credit card or Web electronic check.

No-tax-due filing is also available through TeleFile at 1-888-434-5464.

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 phone numbers indicated in the instructions.

PLEASE DETACH AND RETURN BOTTOM PORTION ONLY

### TEXAS SALES AND USE TAX RETURN

HHH

I. OUT OF BUSINESS DATE DO NOT ENTER UNLESS no longer in business.



a. 26140 - Do not fold, staple or paper clip - Write only in white areas.

c. Taxpayer number
d. Filing period
g. Due date

e. BEF
f. Outlet no./ location
k. Outlet address (Do not use a P.O. box address)

Taxpayer name and mailing address

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

Blacken this box if out of business or address has changed.

Date
Daytime phone (Area code & no.)

1. TOTAL TEXAS SALES
2. TAXABLE SALES
3. TAXABLE PURCHASES
4. Total amount subject to tax
5. Tax due - Multiply Item 4 by the combined tax rate
6. Timely filing discount (0.005)
7. Prior payments
8. Net tax due
9. Penalty & interest
10. TOTAL AMOUNT DUE AND PAYABLE

## 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](http://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.

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