



**Texas Sales and Use Tax Return**  
Credits and Customs  
Broker Schedule

a. ■

c. Taxpayer number ■	d. Filing period	e. ■	f. Due date
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g. Taxpayer name and mailing address (Make corrections next to any incorrect information.)

- Do not staple or paper clip.
- Do not write in shaded areas.

h.

i.

PLEASE PRINT YOUR NUMERALS LIKE THIS									
0	1	2	3	4	5	6	7	8	9

If you are taking bad debt credit on your return, you must file electronically at <https://comptroller.texas.gov/taxes/file-pay/>. Bad debt is any portion of the sales price of a taxable item that a retailer or a private label credit provider cannot collect. The bad debt must be taken as a deduction on the federal income tax return during the same or subsequent reporting period.

**Examples of Credits on Purchases** include paying or accruing tax on a non-taxable or exempt purchase in error, such as resale or manufacturing exemptions, or accrued and paid tax on the same taxable purchase.

**Examples of Credits on Sales** include remitting tax on sales that qualify for an exemption such as resale, manufacturing, agricultural/timber, or remitting tax on sales where merchandise is returned.

**Other credits include** calculation or bookkeeping errors.

If you are claiming bad debt credit to reduce your tax due, you must file electronically at [www.comptroller.texas.gov/taxes/file-pay/](http://www.comptroller.texas.gov/taxes/file-pay/).

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.

Credit for a local taxing jurisdiction cannot be taken unless you have reported that jurisdiction on a previously filed tax return. A claim for refund must be filed directly with the Comptroller. Refund instructions are available at [www.comptroller.texas.gov/taxes/sales/refunds](http://www.comptroller.texas.gov/taxes/sales/refunds).

**Credits For Tax Paid** - If you answered "YES," to Item j of your Sales Tax Report, Form 01-114, you must complete Items 1 and 2, below.

**NOTE: The data entered here is for information purposes only. It is not used in calculating tax due on this report.**

1. Amount of tax credit being taken on this return  
(Enter dollars and cents.) \_\_\_\_\_ ■

2. Earliest date of the tax paid in error for this credit  
(mm-dd-yy) \_\_\_\_\_ ■ 

MONTH	DAY	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Customs Broker Refunds** - If you answered "YES," to Item k of your Sales Tax Report, Form 01-114, you must complete Item 3, below.

**NOTE: The data entered here is for information purposes only. It is not used in calculating tax due on this report.**

3. Enter the total state and local sales tax refunded for items exported outside the United States from all Texas Licensed Customs Broker Export Certificates  
(Enter dollars and cents.) \_\_\_\_\_ ■

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

<b>sign here</b> ▶	Taxpayer or duly authorized agent	Date	Daytime phone (Area code & number)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

If you have any questions, call 1-800-252-5555.  
Details are also available online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).

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