



a. T Code  15100

# Texas Motor Vehicle Rental Tax Return

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 listed on this form.

c. Taxpayer number <input type="checkbox"/>	d. Filing period	e. <input type="checkbox"/>	f. Due date
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g. Name and mailing address (Make any necessary name or address changes below.)

**h. IMPORTANT**

Blacken this box if your mailing address has changed. Show changes beside the preprinted information. →  1.

Blacken this box if you are no longer in business and write in the date you went out of business. →  2.

Month      Day      Year

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**Federal Privacy Act** - 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. section 405(c)(2)(C)(i); Tex. Govt. Code, sections 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.

i. <input type="checkbox"/>	j. <input type="checkbox"/>
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- Please read instructions.
  - Type or print.
  - Report dollars and cents.
1. Enter the number of vehicles you own that were retired from rental service during this reporting period (See instructions) ..... 1.
  2. Total short term contract receipts (1-30 days) (See instructions) ..... 2.
  3. Taxable short term contract receipts (See instructions) ..... 3.
  4. Tax rate ..... 4. \_\_\_\_\_
  5. Tax due on short term contract receipts (Multiply Item 3 by Item 4) ..... 5.
  6. Total long term contract receipts (31-180 days) (See instructions) ..... 6.
  7. Taxable long term contract receipts (See instructions) ..... 7.
  8. Tax rate ..... 8. \_\_\_\_\_
  9. Tax due on long term contract receipts (Multiply Item 7 by Item 8) ..... 9.
  10. Unremitted portion of minimum gross rental receipts tax (See instructions) ..... 10.
  11. Total tax due (Item 5 plus Items 9 and 10) ..... 11.
  12. Prepayment credits ..... 12. \_\_\_\_\_
  13. Tax due after prepayments (Item 11 minus Item 12) ..... 13. \_\_\_\_\_
  14. DISCOUNT: (See instructions) ..... 14. \_\_\_\_\_
  15. Net tax due after discount (Item 13 minus Item 14) ..... 15. \_\_\_\_\_

14-103 (Rev.11-18/25)

16. Penalty - If this report is filed or the tax due is paid after the due date, enter penalty. If 1-30 days late, enter 5% of the amount in Item 15. If more than 30 days late, enter 10% of the amount in Item 15. NOTE: An additional \$50 late filing penalty will be assessed each time a return is filed after the due date. .... 16. \_\_\_\_\_
17. Interest - If any fee is unpaid 61 days after the due date, enter interest on the amount in Item 15. Calculate interest at the rate published online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov), or call the Comptroller's office at 1-877-447-2834 for the applicable interest rate.) ..... 17. \_\_\_\_\_
18. TOTAL AMOUNT DUE AND PAYABLE (Item 15 plus Items 16 and 17) ..... 18.

Taxpayer name	k. <input type="checkbox"/>	l. <input type="checkbox"/>
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T Code       Taxpayer number       Period

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

Taxpayer or duly authorized agent

**sign here** →

Business phone	Date
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Make the amount in Item 18 payable to STATE COMPTROLLER	Mail to COMPTROLLER OF PUBLIC ACCOUNTS P.O. Box 149360 Austin, TX 78714-9360
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## Instructions for Completing the Texas Motor Vehicle Rental Tax Return

(TEXAS TAX CODE ANN. secs. 152.026 and 152.045)

**Who Must File:**

- You must file this return if you are a sole owner, partnership, corporation or other organization who is responsible for collection and/or payment of Texas Motor Vehicle Rental Tax. Failure to file this report and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.
- Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that returns can be verified by a state auditor.

**When to File:**

- Returns must be filed on or before the 20th day of the month following the reporting period.
- RETURNS MUST BE FILED FOR EVERY PERIOD EVEN IF YOU HAVE NO AMOUNT SUBJECT TO TAX OR NO TAX DUE.
- If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

**Specific Instructions**

- Item c-** Enter the Taxpayer Number shown on your Motor Vehicle Rental Permit. If you have not received your Motor Vehicle Rental Permit, enter your Social Security Number if sole ownership or federal Employer's Identification Number (EIN).
- Item d-** Enter filing period of this return, monthly or quarterly, and the last day of the period.
- Item 1-** Enter the number of vehicles you own that were retired from service during this reporting period. See Item 10 and the instructions below regarding the calculation of the total amount of minimum gross rental receipts tax due, if any.
- Item 2-** Enter the total amount of ALL short-term rental contract receipts (Short-term contracts 1-30 days).
- Item 3-** Enter the total amount of taxable short-term rental contract receipts after exemptions and reimbursements.
- Item 6-** Enter the total amount of ALL long-term rental contract receipts (Long term contracts 31-180 days).
- Item 7-** Enter the total amount of taxable long-term rental contract receipts after exemptions and reimbursements.
- Reimburse yourself only for motor vehicle sales or use tax you have previously paid to Texas on a rental vehicle.
  - The total reimbursement may not exceed the amount of tax you paid on the vehicle at registration.
  - Do not use gross rental receipts received from the rental of one vehicle to claim reimbursement for tax paid on a different vehicle.
- Item 10-** When a vehicle is no longer used for rental, the unremitted portion of minimum tax must be reported and paid on the first rental report following retirement of the vehicle. The minimum gross rental receipts tax on an individual rental vehicle is equal .

- Item 10- (cont.)** to 6.25 percent of the total consideration (Taxable Amount) paid for that vehicle [refer to Line 21(e) on the Form 130-U, Application for Texas Certificate of Title], minus the amount of rental receipts tax collected and remitted on that vehicle's rental contracts by the time of its retirement. The total unremitted portion of the minimum tax due for the report is determined by calculating the sum of the taxes due for all vehicles retired during the report period. No further tax is due on vehicles upon which tax has been paid or that have been destroyed or stolen.
- Item 11-** Enter the total amount due on both short-term and long-term rental contracts and the unremitted portion of the minimum gross rental receipts.
- Item 12-** FOR PREPAYERS ONLY - The amount preprinted in item 12 includes the allowable prepayment discount for filing your return and paying the tax due on or before the due date. (If you prepaid timely and the amount is not preprinted here, calculate the credit by dividing the amount you paid by .9825 and enter the result in item 12). If you are filing your return and paying the tax late, mark out the preprinted amount and enter the actual amount you prepaid.
- NOTE: If Item 11 is LESS than Item 12, enter the difference in Item 13 <XXX.XX>, then multiply the negative difference in Item 13 by .9825 and enter the result in Item 15.*
- DO NOT TAKE THE 1/2 OF 1% DISCOUNT ON CREDIT BALANCES.**
- Item 14-** Discount - If the return is filed and the tax paid on or before the due date, enter a discount of one-half of one percent (0.005) of item 13. (PrePAYERS see item 12.)



Electronic reporting and payment options are available 24 hours a day, 7 days a week. Have this form available when you log on. [www.comptroller.texas.gov/taxes/file-pay/](http://www.comptroller.texas.gov/taxes/file-pay/)

**EXAMPLE FOR CALCULATING TOTAL UNREMITTED PORTION OF MINIMUM GROSS RENTAL RECEIPTS TAX**

The example below is a guide for recording the required information for each of your retired vehicles, calculating the tax on each for this reporting period, and determining the current total tax due. You must keep the following information in your records for each rental vehicle: the year and make of the vehicle; the Vehicle Identification Number (VIN); and the unit number.

A YEAR	B MAKE	C VEHICLE IDENTIFICATION NUMBER (VIN)	D UNIT NUMBER	E CHECK IF STOLEN, DESTROYED OR SALES TAX WAS PAID	F MINIMUM RENTAL TAX DETERMINED AT REGISTRATION	G GROSS RENTAL TAX COLLECTED	H TAX DUE (Col. F minus Col. G) Must be zero or greater
-	EXAMPLE ONLY	-	-	<input type="checkbox"/>	\$	\$	\$
-	EXAMPLE ONLY	-	-	<input type="checkbox"/>	\$	\$	\$
<b>TOTAL UNREMITTED PORTION OF MINIMUM GROSS RENTAL RECEIPTS TAX</b> <i>(Enter the total from Column H for all vehicles listed and enter the result in Item 10 of the return.)</i>							\$

Column F is the minimum tax determined at the time of registration [Form 130-U, Line 21(e)].  
 Column G is the total amount of rental tax collected for each vehicle. This total includes: rental tax collected on the vehicle and remitted to the Comptroller; rental tax that would have been collected on rentals to public agencies, churches or religious societies; rental tax collected on the rental vehicle and paid to other states; and rental tax collected on the re-rental of the motor vehicle by another company and remitted to the Comptroller.  
 Column H is the amount of tax due for the vehicle. (Subtract Column G from Column F - If the result is less than zero, enter zero in Column H.) The TOTAL UNREMITTED PORTION OF MINIMUM GROSS RENTAL RECEIPTS TAX should be entered in Item 10 of the return.