

Texas Use Tax Return - For New Off-Highway Vehicles Purchased From Out-of-State Retailers

c. Taxpayer number / SSN / FEIN

FEDERAL PRIVACY ACT STATEMENT: 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); Texas Government 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.

Taxpayer name		Email address	
Mailing address			Phone (Area code and number)
City	State	ZIP code	

Instructions

Who Should File This Form - Any person or business that purchases a new off-highway vehicle from an out-of-state retailer that is brought or shipped into this state.

For Assistance - If you have any questions regarding Use Tax, you may contact the Texas State Comptroller's field office in your area, or call 800-252-5555.

When to File - To obtain a Texas title you must file this return, with payment, within 30 days of bringing the off-highway vehicle in to Texas.

Make check payable to: State Comptroller

Mail to: COMPTROLLER OF PUBLIC ACCOUNTS
 Attn. Revenue Accounting Fund & Payment Reconciliations
 111 E. 17th Street
 Austin, TX 78774-0100

General Instructions

- Complete each entry. Do not leave items blank. Incomplete forms may not process.
- TYPE OR PRINT

Specific Instructions

- Item C. Enter your 11-digit, Taxpayer Number, or individuals, enter your Social Security Number, or for other types of organizations, enter the Federal Employer Identification Number (FEIN) assigned to your organization.
- Item 1. Enter purchase price paid to out-of-state retailer for off-highway vehicle less trade-in.
- Item 2. Enter sales tax paid to another state.
- Item 3. Enter tax rate for off-highway vehicle's physical location. Don't enter tax rate as a percentage (i.e. enter .0825, not 8.25%). See online Tax Rate Locator at <https://mycpa.cpa.state.tx.us/atj/>.
- Item 4. Purchase price tax paid to another state divided by Texas tax rates. Sales tax paid to out-of-state retailer for other state. You must provide a copy of your receipt, invoice or buyer's order showing the other state's tax paid.
- Item 5. Purchase price minus purchase price tax paid.
- Item 6. Total amount due and payable to Texas. Taxable purchase price times Texas tax rate.

Vehicle year	Vehicle make	Vehicle model	Date of purchase
Vehicle Identification Number (VIN)		Purchase price	Date of first use or storage in Texas
Physical location of vehicle (Do NOT enter P.O. box)		City	State TEXAS
			ZIP code

Tax Calculation • 26140

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|---|----------|
| 1. Purchase price | 1. _____ |
| 2. Sales tax paid to another state..... | 2. _____ |
| 3. Texas tax rate (see instructions) | 3. _____ |
| 4. Purchase price tax paid (Item 2 divided by Item 3) | 4. _____ |
| 5. Adjusted purchase price (Item 1 minus Item 4)..... | 5. _____ |
| 6. TOTAL AMOUNT DUE AND PAYABLE (Item 5 times Item 3) | 6. _____ |

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	Taxpayer or duly authorized agent	Date	Daytime phone (Area code and number)