

TEXAS MANUFACTURED HOUSING USE TAX PAYMENT

• SEE INSTRUCTIONS • TYPE OR PRINT • WRITE ONLY IN WHITE AREAS

1. ■

2. MAKE OF HOME	3. SERIAL NUMBER OF HOME	4. PURCHASE PRICE	5. TAX DUE <i>(Item 4 by .0325)</i>	6. TAX PAID TO OTHER STATE	7. NET TAX DUE <i>(Item 5 minus 6)</i>

Taxpayer name and mailing address

8. Total tax due on this page	8.
9. Total tax due from ALL other pages	9.
10. TOTAL TAX DUE <i>(Item 8 plus 9)</i>	10.
11. Penalty and interest <i>(See instructions)</i>	11.
12. AMOUNT DUE <i>(Item 10 plus 11)</i>	12. ■

■ 90100 ■ 104

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

sign here Taxpayer or duly authorized agent

Business phone _____ Date _____

13. Taxpayer number	14. Month and year
PM date	



Detach here and return this part only

Keep this part for your files

INSTRUCTIONS FOR COMPLETING TEXAS MANUFACTURED HOUSING USE TAX PAYMENT

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MANUFACTURED HOUSING USE TAX –

This tax is imposed on manufactured homes purchased new outside Texas and brought into Texas for use or occupancy within one year of the date of purchase as shown by the purchase invoice. The tax rate is 5% of 65% of the purchase price (5% of 65% = .0325). NOTE: If a manufactured home was purchased and brought into Texas BEFORE September 1, 1983, the tax rate is 6 1/2% of 65% of the purchase price (6 1/2% x 65% = .04225).

WHO MUST PAY THE TAX –

The tax is to be paid by the person to whom or for whom a new manufactured home was sold, shipped or consigned. This includes a retailer (dealer) who acquires a new manufactured home from an out-of-state source on which Texas Manufactured Housing Sales Tax has not been paid. This form must be filed even if a credit for sales or use tax paid to another state is allowed and no tax is due to the State of Texas. If the manufactured home was purchased at least one year prior to being brought into Texas, as shown by the purchase invoice, no tax is due.

WHEN TO FILE (DUE DATE) –

This payment form must be filed on or before the last day of the month following the month in which the manufactured home was brought into Texas. If the last day of the month

falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

WHO TO CONTACT FOR ASSISTANCE–

For Manufactured Housing Tax assistance, please call 512/463-4600 or call 1-800-252-1382 toll free nationwide.

GENERAL INSTRUCTIONS –

- Please write only in white areas.
- IF MORE THAN FOUR MANUFACTURED HOMES, SECTIONS OF HOMES OR MODULES ARE BEING REPORTED, ATTACH ADDITIONAL SHEETS AND COMPLETE THE INFORMATION REQUESTED IN ITEMS 2 THROUGH 7.

SPECIFIC INSTRUCTIONS –

- Item 5** - Tax due is 5% of 65% of purchase price. Multiply purchase price, Item 4, by .0325.
- Item 6** - Enter the amount of sales or use tax paid to any other state.
- Item 7** - If Item 6 is greater than Item 5, enter zero in Item 7.

Item 11 - If tax is paid after due date, enter total penalty and interest. Minimum penalty is \$1. If 1-30 days late, penalty is 5% of Item 10, if more than 30 days late, 10% of Item 10. If over 60 days late, enter penalty of 10% plus interest calculated at the rate published in Pub. 98-304, online at www.comptroller.texas.gov, or toll free at 1-877-44RATE4.

Item 13 - If tax is paid by an individual, enter Social Security Number. If tax is paid by a business, enter the business' Federal Employer's Identification (FEI) Number.

Item 14 - Enter the month and year that the manufactured home was brought into Texas by the individual or business.

Make the amount in Item 12 in one check payable to:
STATE COMPTROLLER

Mail the top portion of this form with your payment to:
COMPTROLLER OF PUBLIC ACCOUNTS
111 E. 17th Street
Austin, Texas 78774-0100

The bottom portion plus your cancelled check is your receipt for tax payment.