



# Texas Original Application for Coin-Operated Machine Registration Certificate and Tax Permit(s)

**GLENN HEGAR**

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## Instructions

### General Instructions –

- Do not write in shaded areas.
- Do not separate pages.
- Enter physical address when requested. **Do not** enter P.O. Box or rural route (Item 14).
- The registration certificate fee and the occupation tax due for your machine tax permits must be submitted with this application. Permits must be securely affixed to the machine and in a manner that can be clearly seen by the public. Payment must be made payable to the State Comptroller.
- **Do not** send cash.

### Specific Instructions –

- You **MUST** complete the *Texas Coin-Operated Machine Ownership Statement* (Form AP-138). (To add or delete owners, partners, officers, directors and/or corporate stockholders, a written request must be sent.) Omit all corporate stockholders owning less than 10% of the business.
- A computer printout of your machine inventory, or the *Coin-Operated Machine Inventory Supplement For Registration Certificate Holders* (Form AP-144) may be used instead of completing the inventory list on Page 3. The printout must be numbered and contain all inventory owned at the time your application is submitted.
- Each machine listed for the location shown in this application must be registered with the Comptroller by:
  - a. **serial number/inventory I.D. number;**
  - b. **make or manufacturer and;**
  - c. **type (pinball and darts are type D “other”).**
- If you purchase additional machines during the year, you must complete the *Texas Application For Additional Coin-Operated Machine Tax Permits*, (Form AP-141).
- Each time a machine is moved to a different location, within 10 days of the move, the holder of the Registration Certificate must notify the Comptroller in writing or file the *Machine Location Amendment for Registration Certificate Holders*, (Form AP-142). See Occupations Code Sec. 2153.160.
- Current calendar year tax permits can be transferred with the sale of a machine by filing a *Coin-Operated Tax Permit(s) Ownership Transfer Statement* (Form AP-212).
- Registration Certificates and permit renewals are due November 30 of each year. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.
- Registration Certificates and permits expire December 31 of each year.
- Each coin-operated machine must have a serial number, owner's name and telephone number that is clearly visible on the outside of the machine. If a machine is manufactured without a serial number, the machine owner must assign a serial number and stamp or engrave the number on the machine.
- An occupation tax permit issued by the Comptroller **MUST** be affixed to each registered machine when it is placed on location. Permits **MUST** be securely affixed to each registered machine on location in a manner that can be clearly seen by the public and cannot be placed on top of another permit.
- If you purchase a machine from an out-of-state vendor without paying Texas tax, use tax must be reported. If you paid Texas use tax to a vendor, you are not required to report the tax. That vendor must provide you with a receipt showing, among other things, the amount of use tax collected. You should retain a copy of the receipt showing you paid Texas use tax.
- A registration certificate holder may make one or two sales of coin-operated machines during any 12-month period if the certificate holder is not in the business of selling machines, without losing the licensing exemption. **Before the third sale of a coin-operated machine in a 12-month period, a general business or import license must be obtained.** See Rule 3.602.
- Disclosure of information concerning date of birth and Social Security number is required.

### Registration Certificate Fee – \$150.00 – Annually

- This fee cannot be prorated.
- This application must be submitted by any person (sole owner, partnership, corporation or other group) that intends to engage in business to own or operate coin-operated machines exclusively on premises occupied by and in connection with their business.
- If you regularly sell machines as a part of your business, you do **NOT** qualify to hold a Registration Certificate and you must complete the Texas Original Application for Coin-Operated Machine General Business License, Import License and/or Repair License and Tax Permit(s) (Form AP-147.) See Rule 3.602.
- A registration certificate cannot be issued to anyone indebted to the State of Texas for any fees, costs or penalties, or to anyone currently delinquent in the payment of any tax collected by the Comptroller.

Completed application and payment should be mailed to Comptroller of Public Accounts  
111 E. 17th St.  
Austin, TX 78774-0100

**For Assistance** – If you have any questions about this application, call us at 1-800-531-5441 ext. 33731.

**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. §405(c)(2)(C)(i); Tex. Govt. Code §§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.

**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.

### Americans with Disabilities Act –

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 1-800-252-5555.



# Texas *Original* Application for Coin-Operated Machine Registration Certificate and Tax Permit(s)

• Please read instructions.

• Type or print.

• Do NOT write in shaded areas.

**Answer these questions before completing the application.**

I. Do you operate or exhibit all your machines exclusively in a business location you own, lease or rent?  YES  NO

**If "NO," stop here. You must apply for a General Business License (Use Form AP-147)**

II. Do you have any financial interest, direct or indirect, in the coin-operated music, skill or pleasure machine industry? (For example: manufacture, own, buy, sell, rent, lease, trade, repair, maintain, service, import, transport or exhibit coin-operated machines within the state, other than the machine(s) owned and operated by you in your place of business.)  YES  NO

**If you answered "YES", stop here. You must complete the Texas Original Application for Coin-Operated Machine Business License, Import License and/or Repair License and Tax Permit(s)(Form AP-147).**

This application is for calendar year \_\_\_\_\_ .

1. Texas Comptroller's taxpayer number ..... • \_\_\_\_\_

2. Legal name of owner (Sole owner, partnership, corporation or other name)  
• \_\_\_\_\_

3. Mailing address (Street number and name, P.O. Box or rural route and box number)  
• \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ County \_\_\_\_\_

Business email address  
\_\_\_\_\_

TAXPAYER INFORMATION

4. Enter the daytime phone number of the person primarily responsible for filing tax returns. .... • \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

5. Enter your Social Security number if you are a sole owner. .... \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

6. Enter your Federal Employer Identification Number (FEIN), if any. .... \_\_\_\_\_ - \_\_\_\_\_  
\_\_\_\_\_ 3 \_\_\_\_\_

7. If you are incorporating an existing business, enter the taxpayer number of the existing business. .... \_\_\_\_\_

8. Enter your taxpayer number for reporting any Texas tax OR your Texas Vendor Identification Number if you now have or have ever had one. .... \_\_\_\_\_

9. Indicate how your business is owned.  1 - Sole owner  2 - Partnership  3 - Texas corporation  
 7 - Limited partnership  Foreign corporation  Other (explain) \_\_\_\_\_

10. If this business is a corporation, enter ..... State \_\_\_\_\_ Texas Secretary of State file number or COA number \_\_\_\_\_ Charter, file or COA date month day year \_\_\_\_\_

11. If your business is a limited partnership, enter the home state and identification number..... Home state \_\_\_\_\_ Identification number \_\_\_\_\_

**- All applicants -**  
**Complete the Texas Coin-Operated Machine Ownership Statement, (Form AP-138).**

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— Attach additional sheets, if necessary. —

• Please read instructions.

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Legal name (same as Item 2) \_\_\_\_\_

12. Check the applicable boxes and complete the information below:

Position (Check all applicable boxes.)

Percentage of ownership or corporate stock held \_\_\_\_\_ %

Sole owner    Partner    Director    Officer    Corporate stockholder    Record keeper

Name (first, middle initial, last) \_\_\_\_\_ Social Security number \_\_\_\_\_ Driver license number and state \_\_\_\_\_

Home address (street number and name) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Daytime phone (area code and number) \_\_\_\_\_ Date of birth (mmdyyyyy) \_\_\_\_\_

Position (Check all applicable boxes.)

Percentage of ownership or corporate stock held \_\_\_\_\_ %

Partner    Director    Officer    Corporate stockholder    Record keeper

Name (first, middle initial, last) \_\_\_\_\_ Social Security number \_\_\_\_\_ Driver license number and state \_\_\_\_\_

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Daytime phone (area code and number) \_\_\_\_\_ Date of birth (mmdyyyyy) \_\_\_\_\_

Position (Check all applicable boxes.)

Percentage of ownership or corporate stock held \_\_\_\_\_ %

Partner    Director    Officer    Corporate stockholder    Record keeper

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Home address (street number and name) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Daytime phone (area code and number) \_\_\_\_\_ Date of birth (mmdyyyyy) \_\_\_\_\_

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Partner    Director    Officer    Corporate stockholder    Record keeper

Name (first, middle initial, last) \_\_\_\_\_ Social Security number \_\_\_\_\_ Driver license number and state \_\_\_\_\_

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Daytime phone (area code and number) \_\_\_\_\_ Date of birth (mmdyyyyy) \_\_\_\_\_

APPLICANT INFORMATION



# Texas Original Application for Coin-Operated Machine Registration Certificate and Tax Permit(s)



• Please read instructions. • Type or print. • Do NOT write in shaded areas. Page 4

Legal name (same as Item 2)  •

**OCCUPATION TAX CALCULATION**

17. TOTAL NUMBER of machines in ALL locations that require tax permits. (Total of Item 16A - D) ..... •

18. Enter the total number of machines that you **OWN** .....

When you calculate the occupation tax due on your coin-operated machines, **do not** include coin-operated cigarette, service, merchandise vending machines, coin-operated amusement machines designed exclusively for children or machines **permanently** taken out of service.

Occupation Tax Permits

19. Calculate the occupation tax due for all machines placed on location during this application year. *Multiply the total number of machines placed on location for the first time in the appropriate calendar quarter by the rate for that quarter.*

|                                    |  |                               |  |
|------------------------------------|--|-------------------------------|--|
| a. 1st quarter: (January - March)  | <input style="width: 80%;" type="text"/> | machines at \$60.00 each = \$ | <input style="width: 80%;" type="text"/> |
| b. 2nd quarter: (April - June)     | <input style="width: 80%;" type="text"/> | machines at \$45.00 each = \$ | <input style="width: 80%;" type="text"/> |
| c. 3rd quarter: (July - September) | <input style="width: 80%;" type="text"/> | machines at \$30.00 each = \$ | <input style="width: 80%;" type="text"/> |
| d. 4th quarter: (October - Dec.)   | <input style="width: 80%;" type="text"/> | machines at \$15.00 each = \$ | <input style="width: 80%;" type="text"/> |

20. TOTAL OCCUPATION TAX DUE (total Items 19a-d) ..... \$

**PAYMENT INFORMATION**

21. Amount due for Registration Certificate Fee ..... \$ **150.00**

22. Amount due for Occupation Tax Permits (from Item 20) ..... \$

23. TOTAL AMOUNT DUE (total Item 21 and Item 22) ..... \$

**STATEMENT**

24. The sole owner, all general partners, corporation or organization president, vice-president, secretary or treasurer, managing director or an authorized representative must sign. A representative must submit a written power of attorney.

Date of signature  
month      day      year

The law provides that a person who knowingly secures or attempts to secure a license by fraud, misrepresentation or subterfuge is guilty of a second degree felony and upon conviction is punishable by confinement for two (2) to twenty (20) years and a fine up to \$10,000. (Occupations Code Sec. 2153.357; Penal Code Sec. 12.33)

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

|  |                    |  |
|--|--------------------|--|
| Type or print name and title of sole owner, partner or officer<br><input style="width: 90%;" type="text"/><br><br>Driver license number / state<br><input style="width: 90%;" type="text"/> / <input style="width: 20%;" type="text"/> | <b>sign here</b> ▶ | Sole owner, partner or officer<br><input style="width: 90%; height: 30px;" type="text"/> |
| Type or print name and title of partner or officer<br><input style="width: 90%;" type="text"/><br><br>Driver license number / state<br><input style="width: 90%;" type="text"/> / <input style="width: 20%;" type="text"/>             | <b>sign here</b> ▶ | Partner or officer<br><input style="width: 90%; height: 30px;" type="text"/>             |
| Type or print name and title of partner or officer<br><input style="width: 90%;" type="text"/><br><br>Driver license number / state<br><input style="width: 90%;" type="text"/> / <input style="width: 20%;" type="text"/>             | <b>sign here</b> ▶ | Partner or officer<br><input style="width: 90%; height: 30px;" type="text"/>             |

**WARNING.** You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available on-line at <http://www.Texas.gov>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.