

a. T Code  58300

b.

**ENTERPRISE OR DEFENSE READJUSTMENT PROJECT CLAIM FOR REFUND OF TEXAS STATE SALES AND USE TAX**

**NOTE: A separate claim must be filed for each project and each state fiscal year**

c. Taxpayer or Vendor ID number

Period of claim  
 d. Begin date:  Mo.  Yr. e. End date:  Mo.  Yr. f. Type of claim  
 ENTERPRISE PROJECT  DEFENSE READJUSTMENT

Taxpayer or Vendor name and mailing address

g.

j. Period  ANNUAL  SEMI-ANNUAL

<sup>k</sup>Check here if this is a first time claim   
 i. Enter the date you received your designation as an Enterprise Project  
 \_\_\_\_\_

<sup>m</sup> Blacken this box if your address has changed →  FM  1

h. Zone number  i. Project number

For Comptroller's use only  
 INV  2  SD  3

1. New jobs created by the project and not previously claimed  
 (Attach a copy of the Texas Department of Economic Development Certification) \_\_\_\_\_ 1.
2. Amount of refund allowed per job (Enter \$2,000 for enterprise project or \$2,500 for defense readjustment project) \_\_\_ 2. \$
3. New job credit available (Multiply Item 2 by Item 1) \_\_\_\_\_ 3a. \$  .  
 Job credit unused in prior periods (From Item 11 on the previous claim) \_\_\_\_\_ 3b.  .  
 Total job credit available (Item 3a plus Item 3b) \_\_\_\_\_ 3.  .
4. Maximum claim allowed for one year \_\_\_\_\_ 4a. \$ 250,000.00  
 Refunds previously claimed for this fiscal year (If claims are filed semi-annually) \_ 4b.  .  
 Maximum allowed on this claim (Item 4a minus Item 4b) \_\_\_\_\_ 4.  .
5. Maximum refund allowed (Enter the smaller of Item 3 or Item 4) \_\_\_\_\_ 5.  .
6. Total Texas State Sales or Use Tax paid on invoices or contracts listed on Form 01-125, "ENTERPRISE OR DEFENSE READJUSTMENT PROJECT - INVOICES OR CONTRACTS" (See instructions for explanation) \_\_\_\_\_ 6.  .
7. Carryover claim from prior periods (From Item 10 on the previous claim) \_\_\_\_\_ 7.  .
8. Total refund claim for this period (Item 6 plus Item 7) \_\_\_\_\_ 8.  .
9. Total refund allowed for this period (Enter the smaller of Item 5 or Item 8) \_\_\_\_\_ 9. \$  .
10. Carryover of refund claim for future period (If item 8 is larger than Item 5, enter the difference) \_\_\_\_\_ 10. \$
11. Job credit unused in this period which can be carried forward to a future claim (Item 3 minus Item 9) \_\_\_\_\_ 11. \$  .

n. PM date

Complete this claim and mail to:  
 COMPTROLLER OF PUBLIC ACCOUNTS  
 111 E. 17th Street  
 Austin, Texas 78774-0100

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.  
 Claimant or Authorized Agent  
 sign here   
 Phone (Area code and number) \_\_\_\_\_ Date \_\_\_\_\_

## INSTRUCTIONS FOR ENTERPRISE OR DEFENSE READJUSTMENT PROJECT CLAIM FORM

**Taxpayer or Vendor ID Number** - Use your Federal Employer Identification Number or Social Security Number if filing as an individual.

**Period of claim/Type of claim** - A project may file a claim annually or semi-annually. The annual period referred to corresponds to the State of Texas fiscal year which runs from September 1 through August 31 each year.

**First time claims** - If this project has never before filed a claim for a refund of tax paid, the date that you received your designation as a project will be needed. Claims may include taxes paid as much as 90 days prior to the date of designation through the end of the designation period.

**Item 1 - New jobs created** - This number will be obtained from the Texas Department of Economic Development and should be verifiable on the Certification form which you should attach.

**Item 3b - Job credit unused in prior periods** - If jobs created in previous periods result in a job credit greater than the amount of tax refund claimed in those periods, you are allowed to carry forward the unused credit as it appears on Item 11 of your previous claims.

**Item 4b - Refunds previously claimed for this fiscal year** - A maximum of \$250,000 in tax credit may be claimed for each State of Texas fiscal year. The fiscal year for the State runs from September 1 through August 31 of each year. If a prior claim has been filed by a semi-annual filer for the same fiscal year, the maximum amount allowed is reduced by the amount of the prior claim.

**Item 5 - Maximum refund allowed** - The maximum refund allowed is limited to the lesser of \$250,000 or the number of new jobs created, multiplied by \$2000 for an enterprise project, or \$2,500 for a defense readjustment project. See Item 10 for claims in excess of maximum allowed.

**Item 6 - Total Texas state sales and use tax paid & claimed for refund** - Supplemental Form 01-125 is a required attachment, unless this entire claim is based on a carryover figure from Item 10 on a prior claim. Form 01-125 should list all invoices or contracts on which sales tax has been paid and for which a refund is being claimed.

Only the state portion of the sales tax is refundable on this claim form.

Local taxes may or may not be refundable by the local taxing authority. Inquiry regarding potential refunds may be directed to your local taxing authorities or to the Texas Department of Economic Development.

Items on which a refund of tax can be claimed are:

- Machinery or equipment used in the project;
- Building materials used in the renovation, rehabilitation or construction of the project;
- Labor for remodeling, rehabilitating or constructing a structure by a project; or
- Electricity and natural gas purchased and consumed in the normal course of business in the project.

Sales tax paid to another state is not refundable and should be omitted from the claim. Include those invoices on which a portion of the tax was paid to the State of Texas and a portion to another state, but omit the amount of tax paid to the other state when calculating the total amount claimed.

Calculations should include only actual taxes paid and not previously refunded or exempted under any other provisions of the Texas sales tax laws.

**Item 7 - Carryover claim from prior periods** - This amount would have appeared on a prior claim in Item 10. This is an excess of tax claimed over the ceiling of \$250,000 refundable for each State fiscal year.

**Item 9 - Total refund allowed for this period** - Since the refund cannot exceed the maximum allowed in Item 5, a comparison is made of Item 8 to Item 5, to determine the proper amount to be refunded.

**Item 10 - Carryover of refund claim for future period** - This amount represents tax which you have paid and on which you are due a refund. However, the maximum amount which you may claim for a fiscal year is limited to the number of jobs created multiplied by \$2,000 for enterprise projects (\$2,500 for defense readjustment projects), or \$250,000, whichever is less. Therefore, any claim over this ceiling must be carried over and claimed in the next fiscal year.

**Item 11 - Job credit unused in this period** - This amount represents the potential tax credit which could be claimed based on the number of new jobs created multiplied by \$2,000 for enterprise projects (\$2,500 for defense readjustment projects) and reduced by the actual amount of claims made to date. This amount may be used on your next claim even if no new jobs are created or it can be used in addition to any new jobs created by entering this total on your next claim in Item 3b.