

b.



Texas Off-Road, Heavy-Duty Diesel Equipment Surcharge Return

a. T Code 50100

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 number listed on this form.

c. Taxpayer number _____

d. Filing period _____

e. _____

f. Due date _____

g. Name and mailing address (Make any necessary name or address changes below.)

h. Blacken this box if your mailing address has changed. Show changes by preprinted information. -- 1.
 Blacken this box if you are no longer in business, and enter the date you went out of business below. -- 2.
 Month Day Year
 | | |
 i. _____ j. _____

• Enter amounts for all off-road, heavy-duty diesel equipment with 50 horsepower or more.

SECTION I - For sales, rentals and leases entered into before July 1, 2003

1. Sales, rentals and leases - Enter total amount, not including the surcharge or sales tax 1. _____

2. Taxable amount - Enter total amount (not including tax) 2. _____

3. Surcharge due for sales, rentals and leases for this period - Multiply Item 2 by 1.0% (.010) 3. _____

SECTION II - For sales, rentals and leases entered into on or after July 1, 2003 and before Sept. 1, 2015

4. Sales, rentals and leases - Enter total amount, not including the surcharge or sales tax 4. _____

5. Taxable amount - Enter total amount (not including tax) 5. _____

6. Surcharge due for sales, rentals and leases for this period - Multiply Item 5 by 2.0% (.020) 6. _____

SECTION III - For equipment brought into Texas for use on or after July 1, 2003 and before Sept. 1, 2015

7. Use surcharge - Enter the amount subject to use surcharge 7. _____

8. Surcharge due for use during this period - Multiply Item 7 by 2.0% (.020) 8. _____

SECTION IV - For sales, rentals and leases entered into on or after Sept. 1, 2015

9. Sales, rentals and leases - Enter total amount, not including the surcharge or sales tax 9. _____

10. Taxable amount - Enter total amount (not including tax) 10. _____

11. Surcharge due for sales, rentals and leases during this period - Multiply Item 10 by 1.5% (.015) 11. _____

SECTION V - For equipment brought into Texas for use on or after Sept. 1, 2015

12. Use surcharge - Enter the amount subject to use surcharge 12. _____

13. Surcharge due for use during this period - Multiply Item 12 by 1.5% (.015) 13. _____

14. Amount due (Sum of Items 3, 6, 8, 11 and 13) 14. _____

15. Timely discount - If you are filing your return and paying the surcharge on or before the due date, multiply Item 14 by .005. 15. _____

16. Prior payments - If you requested that a prior payment and/or an overpayment be applied to this specific period, the amount, as of the date of this return, is preprinted in Item 16. 16. _____

17. Net surcharge due (Subtract Items 15 and 16 from Item 14.) 17. _____

01-142 (Rev.11-18/10)

18. Penalty due - If report is filed or surcharge is paid after the due date, enter penalty. (If 1-30 days late, enter 5% of the amount in Item 17. If more than 30 days late, enter 10% of the amount in Item 17. Minimum penalty \$1.)
 NOTE: An additional \$50 late filing penalty will be assessed each time a return is filed after the due date. 18. _____

19. Interest due - If any surcharge is unpaid 61 days after the due date, enter interest on the amount in Item 17. Calculate interest at the rate published online at www.comptroller.texas.gov or call 1-877-447-2834, for the applicable interest rate. 19. _____

20. TOTAL AMOUNT DUE AND PAYABLE (Sum of Items 17, 18 and 19.) 20. _____

Taxpayer name _____ k. _____ l. _____

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.

sign here Taxpayer or duly authorized agent

Daytime phone _____ Date _____

Make the amount in Item 20 payable to STATE COMPTROLLER

Mail to COMPTROLLER OF PUBLIC ACCOUNTS
 P.O. Box 149361
 Austin, TX 78714-9361

If you have any questions regarding the Off-Road, Heavy-Duty Diesel Equipment Surcharge, call 1-800-252-5555.
 Details are also available online at www.comptroller.texas.gov.



*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/

Instructions for Completing the Texas Off-Road, Heavy Duty Diesel Equipment Surcharge Return

Who Must File - If you sell, lease or rent off-road, heavy-duty diesel equipment of 50 horsepower or more, you are required to charge a surcharge on the sale, lease, rental or use amount. This is in addition to the regular sales and/or use tax.

When to File - Returns must be filed or postmarked on or before the 20th day of the month following the end of each reporting period. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.

Instructions for Filing an Amended Return - To obtain blank forms to file an amended return, go to www.comptroller.texas.gov or call 1-800-252-5555. Forms are also available at the Comptroller field office nearest you, OR you can photocopy the original return, write "AMENDED RETURN" at the top, strike through Item a, strike through those figures which have changed, and write the new figures on the return. Remember to sign and date the amendment.

For Assistance - If you have any questions regarding the Texas Off-Road, Heavy-Duty Diesel Equipment Surcharge, contact the Texas State Comptroller's field office in your area or call 1-800-252-5555.

General Instructions

Please do not write in shaded areas. If any preprinted information on this return is incorrect, OR if you do not qualify to file this return, contact the Comptroller's office. Enter "0" if the amount is zero. If any amounts entered are negative, bracket them as follows: <xx,xxx.xx>.

Specific Instructions

Item c. If the return is not preprinted, enter the taxpayer number. If you are a sole owner and do not know your taxpayer number, enter your Social Security number. For other types of organizations, enter the federal Employer's Identification Number (EIN) assigned to your organization.

Item d. If the return is not preprinted, enter the filing period of this report (month, quarter or year) and the last day of the period in the space provided. Examples: "Quarter Ending 09-30-15" "Month Ending 10-31-15" "Year Ending 12-31-15."

Statutory References

Section I - Sales, rentals and leases entered into prior to July 1, 2003

Section II, III amended by Acts in 78th Legislature

Section II - Sales, rental and leases entered into on or after July 1, 2003 through Aug. 31, 2015 (Tax Code 151.0515(b)).

Section III - Surcharge on use of equipment on or after July 1, 2003 through Aug. 31, 2015 (Tax Code 152.0515(b-1)).

Section IV, V amended by Acts in 84th Legislature, HB 7

Section IV - Sales, rental and leases entered into on or after Sept. 1, 2015 (Tax Code 151.0515(b)).

Section V - Surcharge on use of equipment on or after Sept. 1, 2015 (Tax Code 151.0515(b-1)).