



Texas Sales and Use Tax Return
Credits and Customs
Broker Schedule

a.

c. Taxpayer number <input type="checkbox"/>	d. Filing period	e. <input type="checkbox"/>	f. Due date
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g. Taxpayer name and mailing address (Make corrections next to any incorrect information.)

- Do not staple or paper clip.
- Do not write in shaded areas.

h.

i.

PLEASE PRINT YOUR NUMERALS LIKE THIS

0	1	2	3	4	5	6	7	8	9
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If you are taking bad debt credit on your return, you must file electronically at <https://comptroller.texas.gov/taxes/file-pay/>. Bad debt is any portion of the sales price of a taxable item that a retailer or a private label credit provider cannot collect. The bad debt must be taken as a deduction on the federal income tax return during the same or subsequent reporting period.

Examples of Credits on Purchases include paying or accruing tax on a non-taxable or exempt purchase in error, such as resale or manufacturing exemptions, or accrued and paid tax on the same taxable purchase.

Examples of Credits on Sales include remitting tax on sales that qualify for an exemption such as resale, manufacturing, agricultural/timber, or remitting tax on sales where merchandise is returned.

Other credits include calculation or bookkeeping errors.

If you are claiming bad debt credit to reduce your tax due, you must file electronically at www.comptroller.texas.gov/taxes/file-pay/.

Claim the credit in Item 2 by subtracting the sum of purchases and/or sales you paid taxes on in error, or refunded to a customer, from the amount of taxable sales.

Credit for a local taxing jurisdiction cannot be taken unless you have reported that jurisdiction on a previously filed tax return. A claim for refund must be filed directly with the Comptroller. Refund instructions are available at www.comptroller.texas.gov/taxes/sales/refunds.

Credits For Tax Paid - If you answered "YES," to Item j of your Sales Tax Report, Form 01-114, you must complete Items 1 and 2, below.

NOTE: The data entered here is for information purposes only. It is not used in calculating tax due on this report.

1. Amount of tax credit being taken on this return
(Enter dollars and cents.) _____

2. Earliest date of the tax paid in error for this credit
(mm-dd-yy) _____

Customs Broker Refunds - If you answered "YES," to Item k of your Sales Tax Report, Form 01-114, you must complete Item 3, below.

NOTE: The data entered here is for information purposes only. It is not used in calculating tax due on this report.

3. Enter the total state and local sales tax refunded for items exported outside the United States from all Texas Licensed Customs Broker Export Certificates
(Enter dollars and cents.) _____

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

sign here	Taxpayer or duly authorized agent	Date	Daytime phone (Area code & number)

If you have any questions, call 1-800-252-5555.
Details are also available online at www.comptroller.texas.gov.

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