

Texas Claim for Refund of Boat and Boat Motor Tax

b. ■



• **File a separate claim for each Tax Collector's receipt.**
 Tax paid on a boat and boat motor on the same receipt may be filed on one claim.

• **Before submitting, see instructions on back.**

a. T code ■ **58800**

c. Claimant's number (See instructions.)
 ■

d. Hull identification number
 ■

e. Boat motor serial number
 ■

f. Claimant's name and mailing address

Email address

g. Blacken this box if your address has changed..... FM 1

h. For Comptroller Use Only

| | | |
|---------------------------------------|---------------------------------------|---------------------------------------|
| <input type="checkbox"/> INV | <input type="checkbox"/> SP | <input type="checkbox"/> ACID |
| <input checked="" type="checkbox"/> 2 | <input checked="" type="checkbox"/> 3 | <input checked="" type="checkbox"/> 4 |

i. Tax receipt number
 ■

j. Tax receipt date month date year
 ■

k. Reason code for refund claim (See code list in instructions.)
 ■

l. Enter the county name shown on the tax receipt where the tax was paid. _____

1. Amount of tax/penalty paid to Texas shown on Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt 1. ■ _____ .

2. Boat and/or boat motor sales price 2. ■ _____ .

3. Trade-in or rebate 3. ■ _____ .

4. Taxable value (Item 2 minus Item 3) 4. ■ _____ .

5. Boat and/or boat motor tax due (Multiply Item 4 by .0625. If the reason code entered in Item k is A, D, G or H, enter zero.) 5. ■ _____ .

6. Tax paid to another state 6. ■ _____ .

7. Amount of tax due (Item 5 minus Item 6) 7. _____ .

8. Amount of penalty if due (10% of Item 7) 8. _____ .

9. Total amount due (Item 7 plus Item 8) 9. ■ _____ .

10. Amount of refund requested (See instructions.) 10. ■ _____ .

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 and numbers listed on this form.

m. Postmark date
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Complete the claim and mail to
 Comptroller of Public Accounts
 111 E. 17th St.
 Austin, TX 78774-0100

If you have any questions about this claim,
 call 1-800-252-5555.

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

Purchaser
sign here

Business phone / Daytime phone
 (Area code and number)

Seller
sign here

Business phone / Daytime phone
 (Area code and number)

Instructions for Completing Claim for Refund of Boat and Boat Motor Tax

Instructions for Refund Requests

Who May File – The person who paid the tax qualifies to request a claim for refund of boat or boat motor tax paid on a boat or boat motor according to Comptroller Rule 3.741.

When to File – Claims for refund must be postmarked within four years of the date tax was due. Tax is due on the 20th working day after the day the boat and/or boat motor is delivered to the purchaser or brought into Texas.

Documentation Required for All Refund Requests

Send a copy of each of the following:

- an original Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt;
- signed buyer's order or purchase invoice; and
- documentation required under the specific refund reasons listed below.

Additional documentation may be requested.

Specific Instructions

Items h, l and m – Leave blank *(For Comptroller Use Only)*.

Item c – Enter the 11-digit taxpayer number assigned by the Comptroller's office. If you do not have a taxpayer number, use one of the following:

- Social Security number*, if you are an individual recipient or sole owner of a business; or
- Federal Employer Identification Number, if set up as a corporation, partnership or other entity.

** Disclosure of your Social Security number (SSN) is required and authorized under 42 U.S.C. Sec. 405(c)(2)(C)(i) and Tex. Govt. Code. Secs. 403.011, 403.015, and 403.176. The number will be used for tax administration and identification of any individual affected by the law. The number may also be used to assist in the administration of laws relating to child support enforcement and the identification of individuals who may be indebted to or owe delinquent taxes to this state. 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.*

Items d and e – Enter the hull identification number and/or boat motor serial number from the Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt.

Item i – Enter the tax receipt number from the Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt.

Item j – Enter the tax receipt date from the Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt.

Item k – Reason Codes

A – Failure of Sale: claimant must show proof the sale failed, and ALL money has been returned to the purchaser. Proof may be shown by sending copies of refund checks issued to purchaser (front/back) or lien holder (LH) payoff (front/back) or LH letter stating no payments received and/or deal never funded.

B – Tax Collector Correction: claimant must provide a statement (on letterhead) issued from the collecting entity, confirming/explaining why tax should be refunded.

C – Sales or Use Tax Paid in Error: claimant paid boat and/or boat motor sales or use tax when the New Resident Use Tax was due and/or the boat and/or boat motor was received as a gift.

- **New Residents:** claimant must show proof they are a new resident of Texas.
- **Gift:** claimant must include a signed letter from the donor stating the boat and/or boat motor was given for no consideration.

D – Stolen Boat and/or Boat Motor: claimant must include a copy of the police report.

E – Tax Paid on Incorrect Sales Price: claimant must send a copy of the original bill of sale, signed by both seller and purchaser.

F – Credit Not Given For Tax Paid Out of State: claimant must show proof tax was paid to another state.

G – Title Error/Tax Paid Twice: see Reason Code B, Tax Collector Correction.

H – Tax Paid on a Tax-Exempt Boat and/or Boat Motor: tax was paid, but the boat and/or boat motor qualified (at time of purchase) for one of the following exemptions as provided by Tax Code Chapter 160:

- the state of Texas, its unincorporated agencies and instrumentalities;
- the United States, its unincorporated agencies and instrumentalities; or
- a volunteer fire department or other department, company or association organized for the purpose of answering fire alarms and extinguishing fires or for the purpose of answering fire alarms, extinguishing fires, and providing emergency medical services by members who receive no compensation or only nominal compensation for their services rendered, as long as the taxable boat or taxable outboard motor is used exclusively by the department, company or association for exempt purposes.

I – Refund of Tax Penalty Paid: claimant must send a written explanation for the refund request for penalty paid and documentation, if available, to support refund request.

Q – Other: claimant must send a written statement detailing the reason for the refund request and documentation, if any, to support refund claim.

Item 10 – Subtract Item 9 from Item 1. Multiply the amount by .95 on the tax receipts to determine the amount of refund that can be requested. *(Note: .05 percent of the tax is retained by the collector.)*