

Texas Outdoor Advertising of Cigarettes or Tobacco Products Fee Report



• **A report must be filed even if no fee is due.**

You have certain rights under Ch. 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 assigned by Comptroller	d. Filing period	e.	f. Due date	a. T Code ■ 90100 Deposit code ■ 281
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g. Taxpayer name and mailing address (Make any necessary name or address changes below.)

h. **IMPORTANT**

Blacken this box if your mailing address has changed. Show changes by the preprinted information.

Blacken this box if you are no longer in business and write in the date you went out of business.

- Type or print. - Do not write in shaded areas.

Instructions for Completing Texas Outdoor Advertising of Cigarettes or Tobacco Products Fee Report

(Refer to Cigarette & Tobacco Products Regulations, Rule 3.1201)

WHO MUST FILE -

Every person (sole owner, partnership, corporation, or other organization) that purchases outdoor advertising of cigarettes or tobacco products in Texas must file this report and pay the fee due.

Outdoor advertising is defined as a medium, including a structure, display, light device, figure, painting, drawing, message, plaque, poster, sign, or billboard, that is used to advertise or to inform; and is visible from the main-traveled way of a street or highway. Outdoor advertising does not include a medium displayed inside a building, even if the medium is visible from outside the building; or a medium that displays the name of the business, unless that medium also contains a cigarette or tobacco product trade mark, brand or trade name, or logo type.

WHEN TO FILE -

Reports must be filed on or before the 20th day of the month following each reporting period. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date. A report must be filed for every quarter, even if no fee amount is due.

FOR ASSISTANCE -

For assistance, contact the Texas State Comptroller's office at 1-800-531-5441, extension 3-4276.

SPECIFIC INFORMATION -

- Item 1 - Total taxable gross sales price: Enter the sum of production costs, including the cost of layout, paper, materials, printing, distribution, and sign installation; media costs, including the cost for leasing billboards, or any other outdoor space where a message or sign is displayed; and the cost of sales or commissions paid to an agency or broker. Do not include the cost of design and artwork.
- Item 4 - Credit adjustments: Use this line to make adjustments when contract amounts have to be changed. Examples include: fee paid on contracts previously reported which have been cancelled, nullified, voided, or amended.
- Item 6 - Penalty due: If you file the report or pay the fee due after the due date, enter penalty. If 1-30 days late, enter 5% of Item 5. If more than 30 days late, enter 10% of Item 5.
- Item 7 - Interest due: If any fee due is unpaid 61 days after the due date, enter interest on the amount in Item 5 at the rate published online at www.comptroller.texas.gov or call 1-877-447-2834.

Calculate the amount of fee due. Report in dollars and cents.

1. Total taxable gross sales price	1.	_____
2. Fee rate (10%)	2.	_____
3. Fee due this period (Multiply Item 1 by Item 2)	3.	_____
4. Credit adjustments (See instructions)	4.	_____
5. Net fee due (Item 3 minus Item 4).....	5.	_____
6. Penalty due (See instructions)	6.	_____
7. Interest due (See instructions)	7.	_____
8. TOTAL AMOUNT DUE AND PAYABLE (Item 5 plus Item 6 and Item 7)	8. ■	_____

Make the amount in Item 8 payable to STATE COMPTROLLER
Our mailing address is COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17th Street Austin, TX 78774-0100

I declare that the information in this document and all attachments is true and correct to the best of my knowledge and belief.	
Authorized agent	
sign here	
Daytime phone (Area code & number)	Date