



# Texas Questionnaire for Hotel Occupancy Tax

**GLENN HEGAR**

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## GENERAL INSTRUCTIONS

**WHO MUST SUBMIT THIS QUESTIONNAIRE** – You must submit this questionnaire if you are an individual, partnership, corporation or organization operating a hotel in Texas.

### **DEFINITIONS –**

- **HOTEL:** A hotel is a building in which members of the public obtain sleeping accommodations for consideration. Examples include hotels, motels, bed and breakfasts, rooming houses, skid mounted bunkhouses, tourist houses, tourist courts, manufactured homes, residency inns, condominiums, cabins and cottages.
- **BUSINESS LOCATION:** Any location where you provide sleeping accommodations for consideration.

*NOTE: If you have been in operation and have not submitted a questionnaire, you will need to file reports and pay tax, plus applicable penalty and interest for the period of time you have been in business.*

**FOR ASSISTANCE** – If you have any questions about this questionnaire, contact your nearest Texas State Comptroller's field office or call 1-800-252-1385.

**AMERICANS WITH DISABILITIES ACT** – In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 1-800-252-5555. Hearing impaired taxpayers may call via 1-800-RELAY-TX.

**FEDERAL PRIVACY ACT** - Disclosure of your social security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. §405(c)(2)(C)(i); Tex. Govt. Code §§403.011 and 403.078. 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, and applicable federal law.

If you are hiring one or more employees, please contact the Texas Workforce Commission (TWC) at 512-463-2699 or your local TWC tax office to determine if you are liable for payroll taxes under the Texas Unemployment Compensation Act.

Complete this application and mail it to **COMPTROLLER OF PUBLIC ACCOUNTS**  
111 E. 17th Street  
Austin, TX 78774-0100

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the address or number listed on this form.

Below is a listing of taxes and fees collected by the Comptroller of Public Accounts. If you are responsible for reporting or paying one of the listed taxes or fees, and you **DO NOT HAVE A PERMIT OR AN ACCOUNT WITH US FOR THIS PURPOSE**, please obtain the proper application by calling 1-800-252-5555 or by visiting your local Comptroller Enforcement field office.

TAX TYPE(S)

**9-1-1 Emergency Service Fee/Equalization Surcharge** - If you are a telecommunications utility, a mobile service provider or a business service user that provides local exchange access, equivalent local exchange access, wireless telecommunications connections or intrastate long-distance service, and you are responsible for collecting emergency communications charges and/or surcharges, you must complete **Form AP-201**.

**Automotive Oil Sales Fee** - If you manufacture and sell automotive oil in Texas; or you import or cause automotive oil to be imported into Texas for sale, use or consumption; or you sell more than 25,000 gallons of automotive oil annually and you own a warehouse or distribution center located in Texas, you must complete **Form AP-161**.

**Battery Sales Fee** - If you sell or offer to sell new or used lead acid batteries, you must complete **Form AP-160**.

**Cement Production Tax** - If you manufacture or produce cement in Texas, or you import cement into Texas and you distribute or sell cement in intrastate commerce or use the cement in Texas, you must complete **Form AP-171**.

**Cigarette, Cigar and/or Tobacco Products Tax** - If you wholesale, distribute, store or make retail sales of cigarettes, cigars and/or tobacco products, you must complete **Form AP-175** or **Form AP-193**.

**Coastal Protection Fee** - If you transfer crude oil and condensate from or to vessels at a marine terminal located in Texas, you must complete **Form AP-159**.

**Coin-Operated Machine Tax** - If you engage in any business dealing with coin-operated amusement machines OR engage in business to own or operate coin-operated amusement machines exclusively on premises occupied by and in connection with the business, you must complete **Form AP-146** or **Form AP-147**.

**Crude Oil and Natural Gas Production Taxes** - If you produce and/or purchase crude oil and/or natural gas, you must complete **Form AP-134**.

**Direct Payment Permit** - If you annually purchase at least \$800,000 worth of taxable items for your own use and not for resale, you must complete **Form AP-101** to qualify for the permit.

**Fireworks Tax** - If you collect tax on the retail sale of fireworks, you must complete **Form AP-201**. This is in addition to the sales tax permit. You are required to charge both the sales tax and the fireworks tax.

**Franchise Tax** - If you are a general partnership or non-Texas entity without a certificate of authority or certificate of registration, you must complete **Form AP-114**.

**Fuels Tax** - If you are required to be licensed under Texas Fuels Tax Law for the type and class permit required, you must complete **Form AP-133**.

**Gross Receipts Tax** - If you provide certain services on oil and gas wells OR are a utility company located in an incorporated city or town having a population of more than 1,000 according to the most recent federal census and intend to do business in Texas, you must complete **Form AP-110**.

**Off-Road, Heavy Duty Diesel Powered Equipment Surcharge** - If you sell, lease or rent off-road, heavy duty diesel powered equipment, you must complete **Form AP-201**. This is in addition to the sales tax permit. You are required to charge both the sales tax and the surcharge.

**Hotel Occupancy Tax** - If you provide sleeping accommodations to the public for a cost of \$15 or more per day, you must complete **Form AP-102**.

**International Fuel Tax Agreement (IFTA)** - If you operate qualified motor vehicles that require you to be licensed under the International Fuel Tax Agreement, you must complete **Form AP-178**.

**Manufactured Housing Sales Tax** - If you are a manufacturer of manufactured homes or industrialized housing engaged in business in Texas, you must complete **Form AP-118**.

**Maquiladora Export Permit** - If you are a maquiladora enterprise and wish to make tax-free purchases in Texas for export to Mexico, you must complete **Form AP-153**, to receive the permit.

**Motor Vehicle Seller-Financed Sales Tax** - If you finance sales of motor vehicles and collect Motor Vehicle Sales Tax in periodic payments, you must complete **Form AP-169**.

**Motor Vehicle Gross Rental Tax** - If you rent motor vehicles in Texas, you must complete **Form AP-143**.

**Petroleum Products Delivery Fee** - If you are required to be licensed under Texas Water Code, sec. 26.3574, you must complete **Form AP-154**.

**Sales and Use Tax** - If you engage in business in Texas; AND you sell or lease tangible personal property or provide taxable services in Texas to customers in Texas; and/or you acquire tangible personal property or taxable services from out-of-state suppliers that do not hold a Texas Sales or Use Tax permit, you must complete **Form AP-201**.

**Sulphur Production Tax** - If you own, control, manage, lease or operate a sulphur mine, well or shaft, or produce sulphur by any method, system or manner, you must complete **Form AP-171**.

**Texas Customs Broker License** - If you have been licensed by the United States Customs Service AND want to issue export certifications, you must complete **Form AP-168**.

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• TYPE OR PRINT

• Do NOT write in shaded areas.

**SOLE OWNER IDENTIFICATION**

1. Name of sole owner (First, middle initial and last name) \_\_\_\_\_

2. Social Security Number (SSN)  Check here if you DO NOT have a SSN. \_\_\_\_\_

3. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one. \_\_\_\_\_

**NON-SOLE OWNER IDENTIFICATION** --- ALL SOLE OWNERS SKIP TO ITEM 9. ---

4. Business Organization Type

|   |  |   |
|---|--|---|
| <input type="checkbox"/> Profit Corporation (CT, CF)        | <input type="checkbox"/> General Partnership (PB, PI)      | <input type="checkbox"/> Business Trust (TF)  |
| <input type="checkbox"/> Nonprofit Corporation (CN, CM)     | <input type="checkbox"/> Professional Association (AP, AF) | <input type="checkbox"/> Trust (TR) <small>Please submit a copy of the trust agreement with this application.</small> |
| <input type="checkbox"/> Limited Liability Company (CL, CI) | <input type="checkbox"/> Business Association (AB, AC)     | <input type="checkbox"/> Real Estate Investment Trust (TH, TI)  |
| <input type="checkbox"/> Limited Partnership (PL, PF)       | <input type="checkbox"/> Joint Venture (PV, PW)            | <input type="checkbox"/> Joint Stock Company (ST, SF)   |
| <input type="checkbox"/> Professional Corporation (CP, CU)  | <input type="checkbox"/> Holding Company (HF)              | <input type="checkbox"/> Estate (ES)  |
| <input type="checkbox"/> Other (explain) _____              |  |   |

5. Legal name of corporation, partnership, limited liability company, association or other legal entity \_\_\_\_\_

6. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one. .... \_\_\_\_\_

7. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service ..... 1 \_\_\_\_\_ - \_\_\_\_\_

8.  Check here if you do not have an FEIN. .... 3 \_\_\_\_\_

**BUSINESS INFORMATION**

9. Mailing address  
Street number, P.O. Box, or rural route and box number \_\_\_\_\_

City \_\_\_\_\_ State/province \_\_\_\_\_ ZIP code \_\_\_\_\_ County (or country, if outside the U.S.) \_\_\_\_\_

10. Name of person to contact regarding day to day business operations \_\_\_\_\_ Daytime phone \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

11. Principal type of business

|  |  |  |                                      |                                    |  |
|--|--|--|--------------------------------------|------------------------------------|--|
| <input type="checkbox"/> Agriculture   | <input type="checkbox"/> Transportation  | <input type="checkbox"/> Retail Trade          | <input type="checkbox"/> Real Estate | <input type="checkbox"/> Mining    | <input type="checkbox"/> Communications        |
| <input type="checkbox"/> Finance       | <input type="checkbox"/> Services        | <input type="checkbox"/> Construction          | <input type="checkbox"/> Utilities   | <input type="checkbox"/> Insurance | <input type="checkbox"/> Public Administration |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Wholesale Trade | <input type="checkbox"/> Other (explain) _____ |                                      |                                    |  |

12. Primary business activities and type of products or services to be sold \_\_\_\_\_ NAICS \_\_\_\_\_

**TAXPAYER INFORMATION**

**If you are a SOLE OWNER, skip to Item 18.**

13. If the business is a Texas profit corporation, nonprofit corporation or limited liability company, enter the file number issued by the Texas Secretary of State and date.... File number \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

14. If the business is a non-Texas profit corporation, nonprofit corporation, professional corporation or limited liability company, enter the state or country of incorporation, charter number and date, and if the corporation has a Texas Certificate of Authority, enter the file number and date.

State/country of inc. \_\_\_\_\_ Charter number \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ Texas Certificate of Authority number \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

15. If the business is a corporation, has the business been involved in a merger within the last seven years? ....  YES  NO *If "YES," attach a detailed explanation.*

16. If the business is a limited partnership or registered limited liability partnership, enter the home state and registered identification number. .... State \_\_\_\_\_ Number \_\_\_\_\_

17. List general partners, principal members/officers, managing directors or managers (**Attach additional sheets, if necessary.**)

|   |                              |  |
|---|------------------------------|--|
| Name _____  | Title _____                  | Phone (Area code and number) _____ - _____ - _____ |
| Home address _____  | City _____                   | State _____ ZIP code _____                         |
| SSN or FEIN _____   | Percent of ownership _____ % | County (or country, if outside the U.S.) _____     |
| Position held <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Director <input type="checkbox"/> Corporate Stockholder <input type="checkbox"/> Record keeper |                              |  |

|   |                              |  |
|---|------------------------------|--|
| Name _____  | Title _____                  | Phone (Area code and number) _____ - _____ - _____ |
| Home address _____  | City _____                   | State _____ ZIP code _____                         |
| SSN or FEIN _____   | Percent of ownership _____ % | County (or country, if outside the U.S.) _____     |
| Position held <input type="checkbox"/> Partner <input type="checkbox"/> Officer <input type="checkbox"/> Director <input type="checkbox"/> Corporate Stockholder <input type="checkbox"/> Record keeper |                              |  |

# Texas Questionnaire for Hotel Occupancy Tax

• TYPE OR PRINT

• Do NOT write in shaded areas.

18. Legal name of entity (Same as Item 1 OR Item 5)

\_\_\_\_\_

**BUSINESS LOCATION**

19. Business location name and address (Attach additional sheets for each additional location.)

Business location name  
 \_\_\_\_\_

Street and number (Do not use P.O. Box or rural route.) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ County \_\_\_\_\_

Physical location (If business location address is a rural route and box number, provide directions – e.g., "2 miles west of Austin on FM 2222.") \_\_\_\_\_ Business location phone \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

20. Is your business located inside the city limits? .....  YES  NO

21. Brief description of your business activities for this location.  
 \_\_\_\_\_

22. Enter the date of the first business operation in the above location that is subject to hotel occupancy tax, or the date you plan to start such business operation (Date cannot be more than 90 days in the future.) ..... \_\_\_\_\_

23. Enter the number of rentable rooms ..... \_\_\_\_\_

24. Do you own or rent/lease property at this location? .....  OWN  RENT/LEASE  
 If you rent or lease the real property, enter the property owner's name and address.  
 Property owner's name  
 \_\_\_\_\_  
 Property owner's address  
 \_\_\_\_\_

**PREVIOUS OWNER INFORMATION**

If you purchased an existing business or business assets, complete Items 25-28.

25. Previous owner's trade name. \_\_\_\_\_ Previous owner's taxpayer number, if available \_\_\_\_\_

26. Previous owner's legal name, address, and phone number, if available.  
 Name \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 Address (Street and number) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

27. Check each of the following items you purchased.  
 Inventory  Corporate stock  Equipment  Real estate  Other assets

28. Purchase price of this business or assets and the date of purchase.  
 Purchase price \$ \_\_\_\_\_ Date of purchase \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**SIGNATURES**

29. The sole owner, all general partners, corporation or organization president, vice-president, secretary or treasurer, managing director, or an authorized representative must sign. A representative must submit a written power of attorney. (Attach additional sheets if necessary.)

Date of signature(s) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

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

Type or print name and title of sole owner, partner, or officer \_\_\_\_\_ Driver license number/state \_\_\_\_\_ / \_\_\_\_\_ **sign here** → Sole owner, partner, or officer \_\_\_\_\_

Type or print name and title of partner or officer \_\_\_\_\_ Driver license number/state \_\_\_\_\_ / \_\_\_\_\_ **sign here** → Partner or officer \_\_\_\_\_

Type or print name and title of partner or officer \_\_\_\_\_ Driver license number/state \_\_\_\_\_ / \_\_\_\_\_ **sign here** → Partner or officer \_\_\_\_\_

**FOR COMPTROLLER USE ONLY** USERID \_\_\_\_\_ Date \_\_\_\_\_