



# Texas Motor Vehicle Rental Tax Application

**GLENN HEGAR**

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

## General Information

### **Who must submit this application -**

You must submit this application if:

- you are a sole owner, partnership, corporation or other organization which intends to rent motor vehicles in Texas, and/or
- you will be responsible for collecting and/or paying Motor Vehicle Gross Rental Tax.

### **For assistance -**

If you have any questions about this application, filing tax returns or any other tax-related matter, contact the Texas Comptroller's office at 1-800-252-1382.

**Complete this application and mail to -** Comptroller of Public Accounts  
111 E. 17th St.  
Austin, TX 78774-0100

### **General instructions -**

- Write only in white areas.
- Do not use dashes when entering Social Security, Federal Employer Identification (FEIN), Texas Taxpayer or Texas Vendor Identification Numbers.
- 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.

*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 phone number listed on this form.*

## Specific Instructions

**Item 1 - Sole owner** - Enter first name, middle initial and last name.  
**Partnership** - Enter the legal name of partnership.  
**Corporation** - Enter the legal name exactly as it is registered with the Secretary of State.  
**Other organization** - Enter the title of the organization.

**Item 2 -** Enter the complete mailing address where you want to receive mail from the Comptroller of Public Accounts. *Note: If you want to receive mail for other taxes at a different address, attach a letter with other address(es).*

**Item 5 -** Enter the Federal Employer Identification Number (FEIN) assigned to your business by the United States Internal Revenue Service.

**Item 7 -** If you have both a Texas Taxpayer Number and a Texas Vendor Identification Number, enter only the first eleven digits of the Vendor Identification Number.

**Item 8 -** If you check "other," identify the type of organization. Examples: Social club, independent school district, family trust.

**Item 12 - Partnership** - Enter the information for ALL partners. If a partner is a corporation, enter the Federal Employer Identification Number (FEIN) of the corporation.  
**Corporation or Other organization** - Enter the information for the principal officers (president, vice-president and secretary).

**Item 20 -** Indicate your principal type of business.

**Item 21 -** Enter your motor vehicle dealership number that was assigned by the Department of Motor Vehicles.

**Item 22 -** Enter the date you started, or plan to start, renting motor vehicles in Texas.

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• Please read instructions.

• Type or print.

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TAXPAYER IDENTIFICATION

1. Legal name of owner (Sole owner, partnership, corporation or other name)

2. Mailing address (Street and number, P.O. Box or rural route and box number)

City  State  ZIP code  County

3. If you are a sole owner, enter your home address (Street and number, city, state, ZIP code) if it is different than above.

3a. Enter the daytime phone number of the person primarily responsible for filing tax returns. ----- Area code and number

4. Enter your Social Security number if you are a sole owner. ----- **2**

5. Enter your Federal Employer Identification Number (FEIN), if any. ----- **1**   
 ----- **3**

6. If you are incorporating an existing business, enter the taxpayer number of the existing business. -----

7. Enter your taxpayer number for reporting any Texas tax OR your Texas Vendor Identification Number if you now have or have ever had one. -----

OWNERSHIP

8. Indicate how your business is owned.

<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) <input type="text"/>		

9. If your business is a Texas corporation, enter the file number and date. ----- File number  File date

10. If your business is a foreign corporation, enter home state, file number, Texas Certificate of Authority Number and date.  
 Home state  File number  Texas Cert. of Auth. No.  Texas Cert. of Auth. date

11. If your business is a limited partnership, enter the home state and identification number ----- Home state  Identification number

PROPRIETORS

12. List all general partners or principal officers of your business. If you are a sole owner, skip Item 12.

Name (First, middle initial, last)	Social Security number	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home address (Street and number, city, state, ZIP code)	Phone (Area code and number)	
<input type="text"/>	<input type="text"/>	
Name (First, middle initial, last)	Social Security number	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home address (Street and number, city, state, ZIP code)	Phone (Area code and number)	
<input type="text"/>	<input type="text"/>	

SUCCESSOR INFORMATION

If you purchased an existing business or business assets, complete Items 13-16. If you did not, skip to Item 17.

13. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.  
 Trade name  Taxpayer number of former owner

14. Enter the former owner's legal name. If known, enter the former owner's address and telephone number.  
 Legal name of former owner  Phone (Area code and number)   
 Address of former owner (Street and number, city, state, ZIP code)

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

16. Enter the purchase price of the business or assets purchased and the date of purchase.  
 Purchase price  Date of purchase

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• Attach additional sheets where necessary.

	<p>17. Legal name of owner (same as Item 1)</p> <input style="width:95%;" type="text"/>																				
BUSINESS TYPE	<p>18. Trade name of your business <span style="float:right">Business phone (Area code and number)</span></p> <input style="width:95%;" type="text"/> <input style="width:15%;" type="text"/>																				
	<p>19. Location of your business (Use street and number or directions - NOT P. O. Box or rural route number)</p> <input style="width:95%;" type="text"/> <p>City <input style="width:40%;" type="text"/> State <input style="width:5%;" type="text"/> ZIP code <input style="width:15%;" type="text"/> County <input style="width:20%;" type="text"/></p>																				
	<p>20. Indicate your principal type of business <input type="checkbox"/> Automobile dealer - new and used = 1  <input type="checkbox"/> Automobile dealer - used = 2 <input type="checkbox"/> Motor vehicle manufacturer = 3 <input type="checkbox"/> Motor vehicle rental company = 4</p>																				
	<p>21. Dealer number as assigned by the Texas Department of Motor Vehicles <input style="width:15%;" type="text"/></p>																				
BUSINESS INFORMATION	<p>22. Enter the date of the first business operation subject to motor vehicle gross rental receipts tax in Texas. <span style="float:right">Date (month, day, year)</span></p> <input style="width:15%;" type="text"/>																				
	<p>23. Check the statement below that best describes your motor vehicle rental business. (Do not complete if you are a licensed automobile dealer.)  I am the title owner of <input type="checkbox"/> at least five (5) <input type="checkbox"/> less than five (5) different motor vehicles which will be rented within the next 12-month period.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">Year</th> <th style="width:25%;">Make</th> <th style="width:40%;">Vehicle Identification Number</th> <th style="width:20%;">Date of Purchase</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p><b>Qualified Rental Accounts - may register vehicles tax free.</b>  To qualify to register rental vehicles tax free you must be:  • an authorized Texas automobile dealer licensed according to Tex. Rev. Civ. Stat. Ann. art. 6686, or  • the title owner of at least five different motor vehicles that will be rented within a 12-month period.</p> <p>As a qualified rental permit holder, you may establish a minimum tax liability instead of paying the motor vehicle sales or use tax when registering a motor vehicle for rental purposes. Also, you may deduct the fair market value of a replaced vehicle from the original price of a motor vehicle purchased for rental.</p> <p><b>Non-Qualified Rental Accounts - must pay tax at registration.</b>  If you do not qualify to register vehicles tax free, you must pay the motor vehicle sales tax when you register the rental vehicle. As you collect tax from your customers, you may keep it until you reimburse yourself for the full amount of tax you paid at registration.</p>	Year	Make	Vehicle Identification Number	Date of Purchase																
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<p>24. Title owner of vehicles being held for rental</p> Name <input style="width:55%;" type="text"/> Address <input style="width:55%;" type="text"/> Permit number <input style="width:25%;" type="text"/>																					
<p>25. Certificate of title owner must hold a Motor Vehicle Rental Permit. If title owner is different from person in Item 24, indicate title owner name and Motor Vehicle Rental Permit Number. Use additional sheets if necessary.</p> Name <input style="width:35%;" type="text"/> Permit number <input style="width:25%;" type="text"/>																					
SIGNATURES	<p>The sole owner, all general partners, corporation president, vice-president, secretary or treasurer or an authorized representative must sign this application. Representative must submit a written power of attorney with application. (Attach additional sheets if necessary.) <span style="float:right">Date of application</span></p> <input style="width:95%;" type="text"/>																				
	<p>26. 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.</p>																				
	<table style="width:100%;"> <tr> <td style="width:45%;">Type or print name and title of sole owner, partner or officer</td> <td style="width:5%; text-align: center;"><b>sign here</b> ▶</td> <td style="width:50%;">Sole owner, partner or officer</td> </tr> <tr> <td><input style="width:95%;" type="text"/></td> <td></td> <td><input style="width:95%;" type="text"/></td> </tr> <tr> <td>Type or print name and title of partner or officer</td> <td style="text-align: center;"><b>sign here</b> ▶</td> <td>Partner or officer</td> </tr> <tr> <td><input style="width:95%;" type="text"/></td> <td></td> <td><input style="width:95%;" type="text"/></td> </tr> <tr> <td>Type or print name and title of partner or officer</td> <td style="text-align: center;"><b>sign here</b> ▶</td> <td>Partner or officer</td> </tr> <tr> <td><input style="width:95%;" type="text"/></td> <td></td> <td><input style="width:95%;" type="text"/></td> </tr> </table>	Type or print name and title of sole owner, partner or officer	<b>sign here</b> ▶	Sole owner, partner or officer	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	Type or print name and title of partner or officer	<b>sign here</b> ▶	Partner or officer	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>	Type or print name and title of partner or officer	<b>sign here</b> ▶	Partner or officer	<input style="width:95%;" type="text"/>		<input style="width:95%;" type="text"/>		
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<p><b>WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at <a href="http://www.Texas.gov">http://www.Texas.gov</a>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.</b></p>																					
Field office number	E.O. name	User ID	Date																		