
TEXAS APPLICATION

SALES TAX PERMIT

OFF-ROAD, HEAVY DUTY DIESEL
POWERED CONSTRUCTION
EQUIPMENT SURCHARGE

USE TAX PERMIT



FIREWORKS TAX

TELECOMMUNICATIONS
INFRASTRUCTURE FUND
ASSESSMENT

9-1-1 EMERGENCY COMMUNICATIONS

CAROLE KEETON STRAYHORN • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

GENERAL INSTRUCTIONS

WHO MUST SUBMIT THIS APPLICATION - You must submit this application if:

- you are an individual, partnership, corporation, or organization engaged in business in Texas; AND
 - you are selling tangible personal property or providing 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 permit;
- OR**
- you sell or resell telecommunications services, such as the electronic transmission of tax returns or other information, the provision of phone service for a charge to tenants or hotel guests, fax services, or paging services, or you are a telecommunications utility or a mobile service provider collecting and paying telecommunications receipts under Texas Tax Code, Chapter 151;
- OR**
- 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 under Texas Health and Safety Code, Chapter 771;
- OR**
- you collect tax on the retail sale of fireworks. (*You are required to charge both the sales tax and the fireworks tax.*)
- OR**
- you sell, lease, or rent off-road, heavy duty diesel powered construction equipment. (*You are required to charge both the sales tax and the surcharge.*)

DEFINITIONS -

- **SALES TAX PERMIT:** This permit is required for every individual, partnership, corporation, or organization who makes sales, leases, or rentals of taxable items in Texas. Permits are issued without charge.
- **SALES TAX BOND:** You may need to post a bond or other security for this permit. To determine the amount of bond or security required, complete a "Texas Sales and Use Tax Bond-Security Information," Form 01-707. Submit this application and Form 01-707 to avoid delay in receiving your permit.
- **USE TAX PERMIT:** This permit is required for every individual, partnership, corporation, or organization who makes sales, leases, or rentals of taxable items in Texas but does NOT have a place of business in Texas, AND for out-of-state contractors improving real property in Texas with tangible personal property purchased outside of Texas.
- **ENGAGED IN BUSINESS:** You are engaged in business in Texas if you or your independent salespersons make sales, leases, or rentals, or take orders for tangible personal property, or deliver tangible personal property or perform taxable services; or have lease (personal) property, a warehouse or other location in Texas; or benefit from a location in Texas of authorized installations, servicing or repair facilities; or allow a franchisee or licensee to operate under your trade name if they are required to collect Texas tax.
- **PLACE OF BUSINESS OR BUSINESS LOCATION:** Any store, office, or location where you receive orders for tangible personal property or taxable services or make sales, leases, or rentals of tangible personal property or taxable services at least three times or more in a calendar year. (*See Rule 3.286: State Sales and Use Tax Seller's and Purchaser's Responsibilities.*)

NOTE: If you have been making sales and have not applied for a permit, you will need to file returns and pay tax, plus applicable penalty and interest, for the period of time that you have been in business.

FOR ASSISTANCE - If you have any questions about this application, contact your nearest Texas State Comptroller's Office or call us toll free at 1-800-252-5555. The local number in Austin is 512/463-4600. The Tax Help E-mail Address is: tax.help@cpa.state.tx.us

AMERICANS WITH DISABILITIES ACT- In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling toll-free 1-800-252-5555. From a Telecommunications Device for the Deaf (TDD), our hearing impaired taxpayers may call toll free 1-800-248-4099, or they may call via 1-800-RELAY-TX. The Austin TDD number is 512/463-4621.

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 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 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 toll-free number listed on this form.

SPECIFIC INSTRUCTIONS

Item 35 - You WILL be required to report interest earned on sales tax IF:

- you make retail sales of taxable items on an installment purchase plan or deferred payment plan; **AND**
- you charge interest on the entire balance, including sales tax, on the sale of taxable items made on installment purchases or deferred payment plans; **AND**
- you do your own financing on some accounts on which interest is charged; **AND**
- you include installment payments which were received during a reporting period in "TOTAL SALES" on your sales tax return for that period (i.e., you keep your records on a cash basis of accounting).

NOTE: *If any one of the statements above does **NOT** apply to your business, then you will **NOT** be required to report interest earned on sales tax.*

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 toll-free 1-800-252-5555, or by visiting your local Enforcement field office.

TAX TYPE(S)	<p>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.</p> <p>Amusement Tax - If you engage in any business dealing with coin-operated machines OR engage in business to own or operate coin-operated machines exclusively on premises occupied by and in connection with the business, you must complete Form AP-146 or Form AP-147.</p> <p>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.</p> <p>Battery Sales Fee - If you sell or offer to sell new or used lead acid batteries, you must complete Form AP-160.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Franchise Tax - If you are a non-Texas corporation or a non-Texas limited liability company without a certificate of authority, you must complete Form AP-114.</p> <p>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.</p> <p>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.</p>	<p>Off-Road, Heavy Duty Diesel Powered Construction Equipment Surcharge - If you sell, lease or rent off-road, heavy duty diesel powered construction 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.</p> <p>Hotel Occupancy Tax - If you provide sleeping accommodations to the public for a cost of \$2 or more per day, you must complete Form AP-102.</p> <p>International Fuel Tax Agreement (IFTA) - If you operate qualified motor vehicles which require you to be licensed under the International Fuel Tax Agreement, you must complete Form AP-178.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Motor Vehicle Gross Rental Tax - If you rent motor vehicles in Texas, you must complete Form AP-143.</p> <p>Petroleum Products Delivery Fee - If you are required to be licensed under Texas Water Code, sec. 26.3574, you must complete Form AP-154.</p> <p>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.</p> <p>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.</p> <p>Telecommunications Infrastructure Fund - If you are a telecommunications utility company or a mobile service provider who collects and pays taxes on telecommunications receipts under Texas Tax Code, Chapter 151, you must complete Form AP-201.</p> <p>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.</p>
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TEXAS APPLICATION FOR SALES TAX PERMIT, USE TAX PERMIT AND/OR

TELECOMMUNICATIONS INFRASTRUCTURE FUND ASSESSMENT SET-UP

• 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)
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
5. Legal name of partnership, company, corporation, association, trust, or other
6. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one.
7. Federal employer's identification number (FEIN) assigned by the Internal Revenue Service
8. Check here if you do not have an FEIN.

BUSINESS INFORMATION
9. Mailing address
10. Name of person to contact regarding day to day business operations
11. Principal type of business
12. Primary business activities and type of products or services to be sold

TAXPAYER INFORMATION
If you are a SOLE OWNER, skip to Item 18.
13. If the business is a Texas profit corporation, nonprofit corporation, professional corporation, or limited liability company, enter the charter number and date.
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, Texas Certificate of Authority number and date.
15. If the business is a corporation, have you been involved in a merger within the last seven years?
16. If the business is a limited partnership or registered limited liability partnership, enter the home state and registered identification number.
17. General partners, principal members/officers, managing directors or managers

TEXAS APPLICATION FOR SALES TAX PERMIT, USE TAX PERMIT AND/OR TELECOMMUNICATIONS INFRASTRUCTURE FUND ASSESSMENT SET-UP

• TYPE OR PRINT
 • Do NOT write in shaded areas.

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

BUSINESS LOCATION

19. Is your business located outside Texas? YES NO

If "YES," skip to Item 28

20. 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) Business location phone

21. Is your business located inside the boundaries of an incorporated city? YES NO

If "YES," indicate city (You may need to contact your local city/county planning offices for assistance in determining the city taxing jurisdiction for your business location address entered in Item 20.)

Answer the questions below about the above location by checking "YES" or "NO." O/L

22. Is your business located inside a metropolitan transit authority/city transit department (MTA/CTD)? YES NO

23. Is your business located inside a special purpose district (SPD)? YES NO

24. Will you deliver in your own vehicles, provide taxable services, or have sales/service representatives going from this location to customers located in:

another city? YES NO

another county? YES NO

another MTA/CTD? YES NO

another SPD? YES NO

25. Will you ship from this location to other customers via common carrier? YES NO

26. Are you a seller with no established place of business selling at a temporary location (trade show, event, or door to door)? YES NO

27. Will you have out-of-state suppliers shipping taxable items directly to customers' locations in Texas? YES NO

SALES AND USE TAX

28. If you sell fireworks, are you a Distributor Jobber Manufacturer Retailer

29. Do you sell, lease, or rent off-road, heavy duty diesel powered construction equipment? YES NO

30. Check the box that best represents your anticipated quarterly state sales tax collections: less than \$250 (Y) \$250-\$1,500 (Q) greater than \$1,500 (M)

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

month day year

32. Is your business operated all year? YES NO

If "NO," list the months you will operate.

33. Will you sell any type of alcoholic beverages? YES NO

If "YES," indicate the type of permit you will hold: mixed beverage beer and wine

34. Brief description of your business activities **for this location**, and the primary products or services to be sold. SIC _____

35. Will you be required to report interest earned on sales tax? (See "Specific Instructions") YES NO

36. Are you located out of state with representation in Texas? YES NO

If "YES," complete Item 37. If "NO," skip to Item 38.

37. List names and addresses of all representatives, agents, salespersons, canvassers, or solicitors in Texas. (Attach additional sheets, if necessary.)

Name (First, middle initial, last)

Street City State ZIP code

38. Location of all distribution points, warehouses, or offices in Texas (Attach additional sheets, if necessary.)

Street City State ZIP code

T X

Street City State ZIP code

T X

TEXAS APPLICATION FOR SALES TAX PERMIT, USE TAX PERMIT AND/OR

TELECOMMUNICATIONS INFRASTRUCTURE FUND ASSESSMENT SET-UP

• TYPE OR PRINT
• Do NOT write in shaded areas.

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

TIF ASSESSMENT / 9-1-1

40. Do you receive compensation for providing telecommunications services? YES NO
If "YES," you are responsible for the Telecommunications Infrastructure Fund (TIF) assessment and should complete Items 41-42.
If "NO," skip to Item 43.

41. Date of the first business operation that is subject to the Telecommunications Infrastructure Fund assessment in Texas or the date you plan to start such business operation. month day year

42. Telecommunications provider type Telecommunications Utility (24) Commercial Mobile Service Provider (25)

43. 9-1-1 emergency communications fees you collect under Health & Safety Code, Chapter 771. (Check all that apply.)
 9-1-1 (Wireless) Emergency Service Fee (91) 9-1-1 Emergency Service Fee (92) 9-1-1 Equalization Surcharge (93)

For Comptroller Use Only
 Tax type/reason 00991 20
 Reference no.

PREVIOUS OWNER INFORMATION

If you purchased an existing business or business assets, complete Items 44-47.

44. Previous owner's trade name. Previous owner's taxpayer number (if available)

45. 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

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

47. Purchase price of this business or assets and the date of purchase.
 Purchase price \$ Date of purchase month day year

SIGNATURES

48. 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) month day year

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 Drivers license number/state **sign here** Sole owner, partner, or officer

Type or print name and title of partner or officer Drivers license number/state **sign here** Partner or officer

Type or print name and title of partner or officer Drivers license number/state **sign here** Partner or officer

YOUR PERMIT MUST BE PROMINENTLY DISPLAYED IN YOUR PLACE OF BUSINESS. THE INFORMATION ON YOUR PERMIT IS PUBLIC INFORMATION.

OPEN RECORDS NOTICE - Your name, address, and telephone number are public information under the Texas Open Records Act, Chapter 552, Government Code.

Field office or section number _____ Employee Name _____ USERID _____ Date _____