



Texas Motor Vehicle Seller-Financed Sales Tax and/or Surcharge Report

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 or phone number listed on this form.

a. ■ 78100

Do not write in shaded areas.

c. Taxpayer number

d. Filing period

e.

f. Due date

g. 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. → 1.

Blacken this box if you are no longer in business and write in the date you went out of business. → 2.
 Month Day Year

i. j.

1. Taxable receipts (Report dollars and cents)

NOTE: You must identify the county in which the motor vehicle title transfer occurred. For additional information on "Gross Receipts Collected," "Receipts Subject to Tax" and for reporting title transfers for more than eight counties, refer to Specific Instructions on the back of this form.

	County Name Where Title is Transferred	County Code	(dollars and cents) Gross Receipts Collected	70100 (dollars and cents) Receipts Subject to Tax	78100 (dollars and cents) Receipts subject to 2.5% Surcharge 1996 and earlier	78100 (dollars and cents) Receipts Subject to 1.0% Surcharge 1997 and later
1a.						
1b.						
1c.						
1d.						
1e.						
1f.						
1g.						
1h.						

2. Total receipts subject to tax and/or surcharge (Total of Items 1a through 1h) -----	2a. <input type="checkbox"/>	2b. <input type="checkbox"/>	2c. <input type="checkbox"/> c/c ■ 1
3. Tax rate -----	3a. 0.06250	3b. 0.02500	3c. 0.01000
4. Tax and/or surcharge due (Multiply Item 2 by Item 3) -----	4a.	4b.	4c.
5. Total amount of surcharge (Add Items 4b and Item 4c) -----	5a.	5b.	5c.
6. Prepayments (See instructions) -----	6a.	6b.	6c.
7. Net tax / surcharge due (Subtract Item 6a from Item 4a; subtract Item 6c from Item 5c) ----	7a.	7b.	7c.
8. Discount (If filed and paid on time, multiply Item 4a by .005, multiply Item 5c by .005) -----	8a.	8b.	8c.
9. Total tax and/or surcharge due (Subtract Item 8 from Item 7) -----	9a.	9b.	9c.
10. Penalty and interest (See instructions) -----	10a.	10b.	10c.
11. Amount due (Add Item 9a and Item 10a; add Item 9c and Item 10c) -----	11a. <input type="checkbox"/>	11b. <input type="checkbox"/>	11c. <input type="checkbox"/>
	k.		l.

For additional information on vehicles subject to the surcharge, see specific instructions on the back of this form.

12. Total Amount Due and Payable (Add Item 11a and Item 11c) -----

Taxpayer name m.

■ T Code ■ Taxpayer number ■ Period

Make the amount in Item 12 payable to **State Comptroller**
 Mail to Comptroller of Public Accounts
 P.O. Box 149360
 Austin, TX 78714-9360

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.
 Duly authorized agent (PLEASE PRINT NAME)

sign here →
 Business phone _____ Date _____

For information about Motor Vehicle Sales and Use Tax or Surcharge, call **1-800-252-1382**
 Details are also available at www.comptroller.texas.gov.

Instructions for Completing the Texas Motor Vehicle Seller-Financed Sales Tax and/or Surcharge Tax Report

(TEX. TAX CODE ANN. sec. 152.047 and 152.048)

General Information

Who must file - You must file this return if you are a sole owner, partnership, corporation, limited liability company or other organization responsible for collection and/or payment of the Texas Motor Vehicle Seller-Financed Sales Tax and/or Surcharge.

When to file - Reports must be filed or postmarked on or before the 20th day of the month following the end of each reporting period. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date. Reports must be filed for every period, even if there are no taxable sales or tax due.

For assistance - If you have any questions regarding Motor Vehicle Sales and Use Tax and/or Surcharge, call 1-800-252-1382. Details are also available at www.comptroller.texas.gov.

Business changes - If you are out of business, or if your mailing address has changed, blacken the appropriate box to the right of **Item h** on the return. Enter the date when the business stopped collecting the sales tax and/or surcharge.

Specific Instructions

Items 1a - 1h - County Name - The county in which the Application for Certificate of Title has been submitted. *The total dollar amount for all title transfers must be reported separately by county.*

County Code - Three-digit code available on our website at www.comptroller.texas.gov.

Gross Receipts Collected - The total amount (not including tax) of **all** title transfers, including any title transfer on which tax has been paid at the county tax assessor's office; all services and sales, leases and rentals of motor vehicles; **all** services and sales, leases and rentals of tangible personal property, including all related charges made during the reporting period. Report exact amounts, including dollars and cents; do not round off.

Receipts Subject to Tax - The total amount or receipts received from the sale of motor vehicles you have financed, including receipts from the sale of accounts receivable. **Do not include receipts from eligible interest or other non-taxable sales.** For motor vehicle tax calculation, it is conclusively presumed that interest accrues and is paid by the purchaser on a straight line basis.

Receipts Subject to Surcharge - If you sell diesel powered, on-road motor vehicles with a gross vehicle registered weight exceeding 14,000 lbs, you are required to have a Seller-Financed (TERP) Surcharge account and complete the surcharge columns on this report. If you have preprinted Xs in the surcharge columns, our records show that you do not sell these vehicles, and you do not have an active surcharge account. If you need to activate your surcharge account, call us at 1-800-252-1382 or 512-463-4600.

Receipts Subject to 2.5% surcharge - model years 1996 and older

Receipts Subject to 1.0% surcharge - model years 1997 and newer

Report Additional Counties - When reporting more than eight counties in which title transfers have occurred, write "CONTINUED" on an additional sheet(s) of paper, then attach to report. Write the requested information for each additional county you are reporting in the same format as displayed on this form (14-117):

- County Name
- County Code
- Gross Receipts Collected
- Receipts Subject to Tax
- Receipts Subject to 2.5% Surcharge
- Receipts Subject to 1.0% Surcharge

Carry totals from additional reported counties to Line 2(a-c):

- 2a - Receipts subject to tax
- 2b - Receipts subject to 2.5% surcharge 1996 and older
- 2c - Receipts subject to 1.0% surcharge 1997 and newer

Item 6 - FOR PREPAYERS ONLY - The amounts preprinted in Item 6a and 6c include the allowable prepayment discount for filing your return and paying the tax due on or before the due date. *(If you prepaid timely and the amount is not preprinted here, calculate the credit by dividing the amount you paid by 0.9825 and enter the result in Items 6a and 6c.)* If you are filing your return and paying the tax late, mark out the preprinted amount and enter the actual amount you prepaid.



web file
Online Tax Filing

Electronic reporting and paying options are available 24 hours a day, 7 days a week. Have this form available when you log on.

www.comptroller.texas.gov

- NOTE:**
- If Item 4a is GREATER than Item 6a, multiply the difference by 1/2 of 1% (0.005) and enter the result in Item 8a.
 - If Item 4a is LESS than Item 6a, and the credit is to be refunded, multiply the negative difference by 0.9825 and enter the result in Item 9a. Skip Item 8a.
 - If Item 5c is GREATER than Item 6c, multiply the difference by 1/2 of 1% (0.005) and enter the result in Item 8c.
 - If Item 5c is LESS than Item 6c, and the credit is to be refunded, multiply the negative difference by 0.9825 and enter the result in Item 9c. Skip Item 8c.

DO NOT TAKE THE 1/2 OF 1% (0.005) DISCOUNT ON CREDIT BALANCES.

Item 8 - DISCOUNT - If the return is filed and the tax paid on or before the due date, enter a discount of 1/2% (0.005) of Items 4a and 5c. If the return is filed or tax paid after the due date, all prepayment and timely filing discounts will be disallowed.

Item 10 - PENALTY: If the return is filed or tax paid after the due date, enter penalty -

- 1 - 30 days late - 5% of Items 9a and 9c;
- more than 30 days late - 10% of Item 9a and 9c.

NOTE: An additional \$50 late filing penalty will be assessed each time a report is filed after the due date.

INTEREST: If any tax is unpaid 61 days after the due date, enter interest on the amount in Items 9a and 9c. Calculate interest at the rate published online at www.comptroller.texas.gov or call 1-877-447-2834 for the applicable interest rate.