

TEXAS APPLICATION

SALES TAX PERMIT

OFF-ROAD, HEAVY DUTY
DIESEL POWERED
EQUIPMENT SURCHARGE

FIREWORKS TAX

SUSAN COMBS • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS



USE TAX PERMIT

TELECOMMUNICATIONS
INFRASTRUCTURE FUND
ASSESSMENT

9-1-1 EMERGENCY COMMUNICATIONS

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

If you are a sole proprietor, start on the next page, item 12

1. Business organization type

- Texas registered limited liability partnership (PR) Texas limited liability company (CL) Non-Texas limited liability company (CI) Professional corporation (CP)
 Non-Texas registered limited liability partnership (PS) Texas profit corporation (CT) Non-Texas profit corporation (CF) Professional association (AP)
 Limited partnership (PL or PF) Texas nonprofit corporation (CN) Non-Texas nonprofit corporation (CM) Estate (ES)
 General partnership (PG) Trust (FM) Please submit a copy of the trust agreement with this application
 Husband/Wife Co-ownership (PG) Foreign Business Trust (TF) Foreign Real Estate Investment Trust (TI)
 Other (explain) _____

2. Legal name of partnership, company, corporation, association, trust, estate, or other

3. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service for reporting federal income taxes if you have one.

_____ - _____

4. Check here if you do not have an FEIN.

3 _____

5. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts.

6. Have you ever received a vendor or payee number (Texas Identification Number/TIN)?

YES NO If "YES," enter number

7. If the business is a Texas profit corporation, nonprofit corporation, professional corporation, or limited liability company, enter the file number issued by the Texas Secretary of State and date of filing (if applicable).

File/Charter number _____ Month _____ Day _____ Year _____

8. If the business is a non-Texas profit corporation, nonprofit corporation, professional corporation, or limited liability company, enter the state/country of incorporation, file number and date. If applicable, enter the Texas Certificate of Authority number issued by the Texas Secretary of State and date.

State/country of inc. _____ File number _____ Month _____ Day _____ Year _____ Texas Certificate of Authority number _____ Month _____ Day _____ Year _____

9. If the business is a limited partnership or registered limited liability partnership, enter the home state and registered identification number. (Attach a copy of registration documentation.)

State _____ Number _____

10. If the business is a corporation, has it been involved in a merger within the last seven years?

YES NO If "YES," attach a detailed explanation.

11. General partners, principal members/officers, managing directors, managers or trustees (Attach additional sheets, if necessary.)

Name _____ Title _____ Phone (Area code and number) _____

Home address _____ City _____ State _____ ZIP code _____

SSN _____ FEIN _____ Percent of ownership _____ % County (or country, if outside the U.S.) _____

Position held: Partner Officer Director Corporate Stockholder Record keeper

Name _____ Title _____ Phone (Area code and number) _____

Home address _____ City _____ State _____ ZIP code _____

SSN _____ FEIN _____ Percent of ownership _____ % County (or country, if outside the U.S.) _____

Position held: Partner Officer Director Corporate Stockholder Record keeper

Proceed to item 17 if you are not a sole proprietor –

CORPORATIONS & PARTNERSHIPS

**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 PROPRIETORS

If you are a sole proprietor, start here –
(If you are NOT a sole proprietor, skip to item 17, below.)

12. Legal name of sole proprietor (First, middle initial, and last name) _____
13. Social Security Number (SSN) _____ Check this box if you DO NOT have a Social Security Number (SSN).
14. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts. _____
15. Have you ever received a vendor or payee number (Texas Identification Number/TIN)? YES NO If "YES," enter number _____
16. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service for reporting federal income taxes if you have one. _____

BUSINESS INFORMATION

All applicants continue here –

17. Mailing address - Please provide complete address including suite, apartment, or personal mailbox number. Indicate whether the address is on a street, avenue, parkway, drive, etc. and whether there is a directional indicator (e.g., North Lamar Blvd.).
- Street number and name, P.O. Box, or rural route and box number _____ Suite/Apt. # _____
- City _____ State/province _____ ZIP code _____ County (or country, if outside the U.S.) _____
18. Daytime phone number (Area code and number) _____
19. FAX number (Area code and number) _____
20. Mobile/cellular phone number (Area code and number) _____
21. Business/alternate E-mail address _____
22. Business Web site address(es): _____
23. Contact person for business records
- Name _____ Street address (if different from the address in Item 17, above) _____ Phone number (Area code, number, and extension) _____
- Alternate contact
- Name _____ Street address (if different from the address in Item 17, above) _____ Phone number (Area code, number, and extension) _____
24. Name of bank or other financial institution _____ Business Personal
25. If you will be accepting payments by credit card and/or through an online payment processing company, enter the name of the processor. _____ Merchant identification number (MID) assigned by processor _____
26. Enter your North American Industry Classification System (NAICS) code (See specific instructions) _____ NAICS code
- If you don't know your NAICS code, indicate your principal type of business.
- Agriculture Transportation Retail Trade Real Estate Direct Sales / Marketing
 Mining Finance Services Communications (See Item 42)
 Construction Utilities Insurance Public Administration
 Manufacturing Wholesale Trade Health Spa Other (explain) _____
27. Primary business activity and type of products or services to be sold _____

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

• TYPE OR PRINT
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Legal name (Same as Item 2 OR Item 12)

**Complete all information in this section for each PLACE OF BUSINESS in Texas.
 If you do not have a physical PLACE OF BUSINESS in Texas, skip to Item 33.**

PLACE OF BUSINESS INFORMATION

28. PLACE OF BUSINESS name and address. (Attach additional sheets for each PLACE OF BUSINESS in Texas.)

Business Name (DBA)

Street address (include St, Av, Ct, etc.) or rural route and box number (Do NOT use PO Box address--must provide physical location address.)

Suite/Apt. number

City

State

ZIP code

Business location phone

If this PLACE OF BUSINESS address is difficult to find or includes a rural route and box number, provide the physical location or directions.

See instructions prior to answering 29 and 30.

29. Within what city limits is this PLACE OF BUSINESS?

Check this box if this PLACE OF BUSINESS is NOT located within the limits of a city in Texas.

30. Within what county is this PLACE OF BUSINESS?

31. Is this PLACE OF BUSINESS operated from your home? YES NO

32. Enter the name and address of the owner or landlord of this PLACE OF BUSINESS.

33. Will your anticipated quarterly sales exceed \$24,000? YES NO
 month day year

34. Enter the date that you will begin making sales or begin other operations subject to Texas sales and use tax. (Date cannot be more than 90 days in the future.)

35. Will you operate this business all year? YES NO
 If "NO," list the months you will operate. _____

36. Will you provide taxable services AT A CUSTOMER'S LOCATION or ship/deliver goods to customers? YES NO

37. Will you be conducting Internet or mail order sales? YES NO

38. Provide a brief description of your business activities for this business and the primary products or services to be sold. Also, please include the NAICS code for this business, if known. (See specific instructions for Item 26.)

NAICS code

39. Will you sell or solicit business at temporary locations (fairs, trade shows, flea markets, carnivals, etc.) in Texas? YES NO
 If "YES," list the locations or event names and when you will be at the location or event. (Attach additional sheets, if necessary.)

Location and/or event name (e.g., Canton First Mondays, State Fair in Dallas, etc.)

Period in attendance (e.g., first weekend of each month, late October)

40. Will you be required to report interest earned on sales tax? (See specific instructions) YES NO (48)

41. List location of all distribution points, warehouses, or offices in Texas (Do not include locations that are considered a place of business.) (Attach additional sheets, if necessary.)

Street

City

State

ZIP code

T, X

T, X

If you will be receiving compensation for providing telecommunications services, you are responsible for the Telecommunications Infrastructure Fund (TIF) assessment and should complete Items 42-44; if not, skip to Item 45.

TIF/911 FEES

42. 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

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

44. 9-1-1 emergency communications fees you collect under Health & Safety Code, Chapter 771. (Check all that apply.) (54)

9-1-1 (Wireless) Emergency Service Fee (91) 9-1-1 Emergency Service Fee (92) 9-1-1 Equalization Surcharge (93)

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SALES TAX PERMIT, USE TAX PERMIT AND/OR
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• TYPE OR PRINT
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Legal name (Same as Item 2 OR Item 12)

If you will be selling fireworks, complete Items 45 - 47; if not, skip to Item 48.

45. Date of first operation that is subject to fireworks tax month day year

46. What type of fireworks permit were you issued by the Texas Department of Insurance? (See specific instructions.)

- Distributor Jobber Manufacturer Retailer

47. Will you make retail sales of fireworks to the general public under a consignment agreement? (Consignment sales are sales where the consignee pays the distributor only for items that the consignee sells and returns any unsold items.) YES NO (30)

If "YES," provide the name and taxpayer number of the distributor for whom you are selling.

Distributor name _____ Distributor Texas taxpayer number _____

48. Will you sell, lease, or rent off-road, heavy duty (50 horsepower or more) diesel powered equipment? YES NO (50)

49. Is this permit for a winery located outside of Texas that will be shipping wine to consumers in Texas? YES NO

If "YES," you must contact the Texas Alcoholic Beverage Commission to obtain an Out-of-State Winery Direct Shipper's Permit. (See specific instructions.)

50. Is there currently a Texas Alcoholic Beverage Commission license for this address? YES NO

If "YES," provide the license number(s).

51. Will you sell memberships to a health spa? YES NO

If "YES," you must attach a copy of your certificate of registration issued by the Texas Secretary of State.

52. If you do not have a place of business in Texas, 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 _____

If you purchased an existing business or business assets, complete Items 53-56; if not, skip to Item 57.

53. Previous owner's trade name (DBA name) _____ Previous owner's taxpayer number (if available) _____

54. Previous owner's legal name, address, and phone number, if available.

Name _____ Title _____ Phone (Area code and number) _____

Street address _____ City _____ State _____ ZIP code _____

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

56. Purchase price of this business or assets and the date of purchase.

Purchase price \$ _____ Date of purchase month day year

**APPLICANTS MUST BE AT LEAST 18 YEARS OF AGE.
Parents or legal guardians may obtain a sales tax permit on behalf of a minor.**

57. The sole proprietor, 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 proprietor, partner, or officer _____

Sole proprietor, partner, or officer

Drivers license number/state _____ Date of Birth _____

sign here

Type or print name and title of partner, or officer _____

Partner, or officer

Drivers license number/state _____ Date of Birth _____

sign here

Type or print name and title of partner, or officer _____

Partner, or officer

Drivers license number/state _____ Date of Birth _____

sign here

RELATED INFORMATION

PREVIOUS OWNER

SIGNATURES

INSTRUCTIONS FOR COMPLETING TEXAS SALES AND USE TAX PERMIT APPLICATION



SUSAN COMBS • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

GENERAL INSTRUCTIONS Texas Sales and Use Tax Application

Applicants must be at least 18 years of age. Parents/Legal Guardians may apply for a permit on behalf of a minor.

ENGAGED IN BUSINESS

You are engaged in business 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.

WHO MUST SUBMIT THIS APPLICATION

You must obtain a sales tax permit 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 collect tax on the sale of health spa memberships; **OR**
- you sell, lease, or rent off-road, heavy duty diesel powered equipment (you are required to charge both the sales tax and the surcharge); **OR**
- you are an out-of-state winery direct shipping wine to consumers in Texas (you are required to obtain an Out-of-State Winery Direct Shipper permit from the Texas Alcoholic Beverage Commission); **OR**
- you sell cigarettes, cigars and/or tobacco products to consumers in Texas (you are also required to obtain a cigarette/tobacco retailer's permit, AP-193. Refer to Cigarette/Tobacco Products under Texas Taxes); **OR**
- you are an 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.

Wholesalers and retailers must apply for a sales tax permit. Internet and catalog sellers engaged in business in Texas must be permitted and are responsible for collecting and remitting the applicable state and local taxes on sales delivered to customers in Texas.

DIRECT SALES AND MULTI-LEVEL MARKETING COMPANIES: The state of Texas requires direct sales organizations to collect and remit state and local sales and use taxes on sales made by distributors in Texas. Since the Direct Sales Company is regarded as the retailer, permits are not issued to distributors and direct sales organizations are required to collect sales tax from the independent distributors rather than accept resale certificates.

TAXPAYER SEMINARS: The Texas Comptroller's office offers taxpayer seminars throughout the state each year. New taxpayers are especially encouraged to attend these overviews of tax responsibilities for buyers, sellers, and service providers.

Schedule information is available online at <http://window.state.tx.us/taxinfo/seminars.html> or call us at 1-800-252-5555 for assistance in locating the next seminar near you.

OTHER REQUIREMENTS

If the business has or will have employees, contact the Texas Workforce Commission (www.twc.state.tx.us or by phone at 512/463-2731). For information about federal income taxes, contact the Internal Revenue Service (www.irs.gov or by phone at 1-800-829-1040). Social Security information can be found online at: <http://www.ssa.gov/>. For information related to new businesses and Texas permits and licenses, visit www.texasonline.gov.

You may also check with your city, tax assessor-collector, or local chamber of commerce to determine if there are any local taxes, permits or fees for which you may be responsible.

FOR ASSISTANCE - If you have any questions about the sales tax permit registration process, please 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. Our e-mail address is tax_help@cpa.state.tx.us or see our frequently asked questions online at <http://window.state.tx.us/taxinfo/sales/questions.html>. Representatives are available to assist you with permit questions, by phone, Monday through Friday (except federal holidays) from 7:30 A.M. to 5:30 P.M.

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.

SALES TAX BOND - You may need to post a bond or other security for this permit. You will receive additional instructions if a bond is required.

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.

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.

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. Applications are available online at www.window.state.tx.us/taxinfo/taxforms/00-forms.html

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 in your own premises or in someone else's place of 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 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.</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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SPECIFIC INSTRUCTIONS

CORPORATIONS & PARTNERSHIPS

- Item 2.** Enter the legal name of the entity applying for the Texas Sales and Use Tax permit. Do not enter a doing business as (DBA) name in this space.
- Item 3.** Federal Employer Identification Numbers (FEIN) for reporting federal income taxes are issued by the Internal Revenue Service (IRS). If you need a FEIN, contact the IRS at 1-800-829-1040 or go to their Web page at www.irs.gov.
- Item 5.** If the applicant, partner or organization has registered for reporting any Texas state taxes (franchise, fuels, hotel, etc.) to the Comptroller's office, enter the 11-digit taxpayer number assigned to the account. Leave this field blank if the applicant(s) has not previously registered with the Comptroller's office.
- Item 6.** If the organization or partner has registered for a Texas Identification Number (TIN) as a vendor to the state, enter the 11-digit taxpayer number assigned to the account. Leave this field blank if the applicant(s) has not previously registered with the Comptroller's office.
- Item 7.** File numbers are issued by the Secretary of State (SOS) when the certificate of formation is filed to create the legal entity. Contact the SOS at 512/463-5555, or go to their Web page, www.sos.state.tx.us, if you need assistance locating this information.
- Item 8.** Corporations that were legally formed in other states or countries may need to obtain an application for registration from the Texas Secretary of State to legally conduct business in Texas. For information on the requirements and how to obtain an application for registration, contact the Secretary of State at 512/463-5555 or go to their Web page at www.sos.state.tx.us. Corporations or other business entities legally formed in Texas, or other companies that do not have articles of incorporation/certificate of formation, should leave this field blank.
- Item 9.** Limited partnerships and limited liability partnerships must provide a copy of their registration documentation filed with the state where the entity was legally created.
- Item 10.** If the applicant is a corporation that has been involved in a merger within the last seven years, provide documentation of the transaction such as a copy of the merger documents filed with the state of incorporation and or a copy of the merger agreement.
- Item 11.** A social security number must be provided for all general partners, principal members/officers, managing directors, managers, or trustees. If the general partner is a corporation, limited liability company, or partnership, provide the Federal Employer Identification Number (FEIN) assigned to the entity by the Internal Revenue Service, if applicable.

SOLE PROPRIETOR INFORMATION

- Item 12.** Enter the legal name of the person applying for the Texas Sales and Use Tax permit. Do not enter a doing business as (DBA) name in this space. Single Member Limited Liability Companies and sole owner corporations should complete items 1-11, then skip to Item 17.
- Item 13.** Enter the social security number of the person applying for the permit. Social security numbers are obtained for internal use only by the Comptroller's office and are not made available to the general public. If the applicant does not have a social security number, DO NOT enter a temporary or other number assigned by the Internal Revenue Service for use when filing federal income taxes.
- Item 14.** If the applicant, partner or organization has registered for reporting any Texas state taxes (franchise, fuels, hotel, etc.) to the Comptroller's Office, enter the 11-digit taxpayer number assigned to the account. Leave this field blank if the applicant(s) has not previously registered with the Comptroller's office.
- Item 15.** If the organization or partner has registered for a Texas Identification Number (TIN) as a vendor to the state, enter the 11-digit taxpayer number assigned to the account. Leave this field blank if the applicant(s) has not previously registered with the Comptroller's office.
- Item 16.** Federal Employer Identification Numbers (FEIN) for reporting federal income taxes are issued by the Internal Revenue Service (IRS). If you need a FEIN, contact the IRS at 1-800-829-1040 or go to their Web page at www.irs.gov.

GENERAL BUSINESS INFORMATION

- Item 17.** Please enter the address where you would like your sales tax information mailed. Provide a complete mailing address, including building number and suite or apartment number if applicable. Indicate if the address is on a street, court, or boulevard and if there is a directional indicator (ex: North, Northeast). Indicate vanity postal city if applicable (ex: Lakeway instead of Austin, Alamo Heights instead of San Antonio, etc. See <http://www.usps.com> for correct standardized address.) If the mailing address is located outside of the United States, provide the mailing address used for postal delivery in the country where the information will be sent.
- Item 25.** If you will accept payment by credit card, or if you will accept payments through an online payment processing company (such as PayPal), enter the name of the merchant credit card processor and/or online payment processor and the Merchant Identification Number assigned by the processor.
- Item 26.** Provide the NAICS code for your business or check the box that indicates the general type of industry in which the applicant is engaged. The Comptroller's office uses the North American Industry Classification System (NAICS), a product of the U.S. Census Bureau, to assign a code that indicates the general type of business operated in Texas.

It is easy to determine the NAICS code associated with your business. The Web address is <http://www.census.gov/epcd/naics02/naicod02.htm>. Enter one word in the keyword search field that generally describes your business. For example, if you're in the restaurant business, enter "restaurant". The search will return options ranging from "restaurant associations" to "restaurant, full service." To the right of each listing is the associated six-digit NAICS code. In some cases, two codes are returned for the same business - one in the "1997" column and one in the "2002" column. Please select the 2002 code.

- Item 27.** Explain the type of business operated and/or primary type of products sold. For example - "Bookkeeping for small businesses", "Interior Decorator for homes".

BUSINESS LOCATION INFORMATION

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 34 Tex. Admin. Code, Rule 3.286: Seller's and Purchaser's Responsibilities.)

- Item 28.** Provide the registered doing business as (DBA) name, or the name under which you are otherwise conducting business, and, if applicable, the name of the shopping center or building in which the business is located, and the physical address of your business location. Enter the actual location of your business, number and street address. Example: "323 Jones Road." Do not use a PO Box or Rural Route Number. (If your home is a location where you receive orders, that would be considered a place of business.) You may add meaningful directions (e.g, 2 miles south of FM 1960 on Jones Rd)

Item 29. If the place of business is physically located within the boundaries of a city, provide the name of that city. It may be different from the postal city name provided in Item 28. (Example: A business that is within the city limits of Houston may be located in a zip code area that uses Friendswood as the postal city name.) You may need to contact the city planning office, or the tax appraisal district, to determine the city where your business is actually located. If the place of business is not located within city limits, check the indicated box.

Item 30. Provide the name of the county where this business is physically located. (Example: A business that is outside the city limits of Beaumont may be located in Orange County, not Jefferson County. A business that is located inside the city limits of San Marcos may be in either Hays County or Caldwell County.)

Item 36. Mark the "yes" box if you will be mailing or shipping taxable items to customers or if you will be traveling to customers' locations to provide taxable services. (Example: A company providing landscaping services should check "YES.")

Item 39. List all locations or events in Texas where you will be selling or soliciting business on a temporary or recurring basis; include the dates (if known) when you will be at that location, even if you are selling from a van or cargo truck in a parking lot. (For example: parking lot on the corner of Hollywood and Vine; first weekend of each month)

Item 40. You will be required to report interest earned on sales tax if all the following are true:

- 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**); **AND**
- 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.

Item 41. List all locations (storage unit, warehouse, home office, etc.) that are operated by the company in Texas that do not accept 3 or more orders per year.

Items 42-43. Telecommunications services are defined as the electronic or electrical transmission, conveyance, routing, or reception of sounds, signals, data, or information utilizing wires, cable, radio waves, microwaves, satellites, fiber optics or any other method now in existence or that may be devised, including but not limited to long-distance telephone service. The term includes cellular phone services and fax services. If you do not sell telecommunications services, skip to item 45.

Item 44. 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, you are responsible for collecting emergency communications charges and/or surcharges.

Items 45-47. In addition to a sales tax permit, you must be permitted by the Texas Department of Insurance to sell fireworks in Texas. Sellers of fireworks must collect sales and use tax and an additional 2% fireworks tax. Contact the Texas Department of Insurance (<http://www.tdi.state.tx.us>) for additional information about fireworks permits. Additional information about fireworks tax is available online at <http://window.state.tx.us/taxinfo/fireworks>.

Consignment sales are sales where the consignee pays the distributor only for items that the consignee sells, and returns any unsold items to the distributor. The Comptroller regards all distributors who make consignment sales of fireworks to consignees to be the retailers of those fireworks for both sales tax and fireworks tax purposes. Distributors who make consignment sales of fireworks must collect and remit sales tax and fireworks tax on all Texas sales made by their consignees.

These definitions are found in the Occupations Code, Ch. 2154, Regulation of Fireworks and Fireworks Displays.

Manufacturer: A person, firm, corporation, or association who makes fireworks.

Distributor: A person who imports fireworks into this state or sells fireworks to a jobber, retailer or other distributor for resale; or a holder of a single public display permit, a multiple display permit, or another fireworks permit.

Jobber: A person who purchases fireworks only for resale to retailers.

Retailer: A person who purchases fireworks for resale only to the general public.

Item 48. The sale, lease, or rental of off-road heavy duty (50 horsepower or greater) diesel equipment is subject to sales and use tax and an additional 2% surcharge. Information about the off-road, heavy-duty diesel equipment surcharge is available online at:

http://window.state.tx.us/taxinfo/mtr_veh/mv_offroad.html or contact one of our representatives at 1-800-252-5555 or at a local field office.

Item 49. If you sell alcoholic beverages in Texas you must be permitted by the Texas Alcoholic Beverage Commission (TABC) in addition to being permitted for the collection of sales and use tax (www.tabc.state.tx.us or by phone at 512/206-3360).

Item 51. Health Spas are defined as any business that offers for sale, or sells, memberships that provide the members instruction in or the use of facilities for a physical exercise program. Health spa operators must register with the Texas Secretary of State and include a copy of their certificate of registration when applying for a sales tax permit. (See *Occupations Code* §§ 702.003, 702.101 and 702.107 for more details.) Examples may include a gym, circuit training, and any other fitness facility that sells memberships.

Item 52. If you do **NOT** have a place of business in Texas, list the names and addresses of all representatives, agents, contractors, or others representing your business in Texas. Do not complete this section if you have a place of business in this state.

Item 57. Sign and date the application. The completed application can be delivered in person to any of our local offices or mailed to our main office at

COMPTROLLER OF PUBLIC ACCOUNTS
111 E. 17th Street
Austin, TX 78774-0100

You will generally receive your permit approximately four weeks after we have received your completed and signed application. Incomplete applications may delay the process.