

**INSTRUCTIONS FOR COMPLETING
Texas Direct Payment Use Tax Return
List Supplement**

Who must file the list supplement? If you hold a Direct Payment Use Tax Permit, you must file the List Supplement to report and pay the tax required on taxable purchases on which the tax was not paid to the supplier as required under Tax Code 151.101.

Instructions for filing amended Texas Direct Payment Use Tax Returns - To request forms to file an amended return, call 1-800-252-5555. Forms may be picked up at the Comptroller field office nearest you.

OR

You may photocopy the original, write "AMENDED RETURN" at the top, **strike through Item a**, strike through those figures that have changed and write the new figures on the return. Sign and date the amended return.

Whom to contact for assistance - If you have any questions regarding the Direct Payment Use Tax, you may contact the Texas State Comptroller's field office in your area, or call 1-800-252-5555.

Item c. Taxpayer Number - If the return is not preprinted, enter the taxpayer number shown on your Direct Payment Use Tax Permit. If you have not received your tax permit, enter the Federal Employer Identification Number (FEIN) assigned to your organization.

Item d. Filing Period - Filing period should be entered if your report is not already preprinted. Enter the filing period of this return and the last day of the month in the space provided. Example: "Month Ending 03-31-08."

Item 1. CITY/TRANSIT/COUNTY/SPD NAME - City/Transit/County/SPD names will be preprinted here. List additional cities, transit authorities, counties or SPDs where you did business during the reporting period.

Item 2. CITY/TRANSIT/COUNTY/SPD NO. - The seven digit number for the local taxing jurisdiction will be preprinted beside the appropriate city, transit authority, county or SPD name. If the local jurisdiction name in Item 1 is not preprinted, refer to the booklet, Texas Sales and Use Tax Rates (96-132) and enter the appropriate number.

Item 3. AMOUNT SUBJECT TO TAX - Tax must be paid on any taxable purchases on which the tax was not paid to the supplier. If this amount is negative, bracket the amount as follows: <xx,xxx>.

Item 4. TAX RATE - Tax rate is the local tax rate ranging from 1/4 of 1 percent to 2 percent. If the form is preprinted, the tax rate for each local jurisdiction will be printed on the form. If the tax rate is not preprinted, check the booklet, Texas Sales and Use Tax Rates (96-132), and enter the appropriate tax rate in this column.

Item 5. AMOUNT OF TAX DUE - To calculate the tax due, multiply the amount subject to tax (Item 3) by the tax rate (Item 4). If this amount is negative, bracket the amount as follows: <xxx.xx>.

Item 7b. TOTAL DUE ON THIS PAGE - Add the amounts in Column 5 and enter the total in Item 7b. Then total the local tax (7b) from all pages and enter in Item 2b, Column b, of the Texas Direct Payment Use Tax Return (Form 01-119). If this amount is negative, bracket the amount as follows: <xxx.xx>.

MAKE COPIES FOR YOUR RECORDS