

Texas Claim for Refund of Motor Vehicle Tax, Diesel Motor Vehicle Surcharge and/or Commercial Vehicle Registration Surcharge

a. T code 58900

c. Claimant's number (See instructions)

b.

d. Motor vehicle identification number shown on Tax Collector's receipt

• Before submitting, see instructions on back.

e. Claimant's name and mailing address

Email address

f. Blacken this box if your address has changed FM 1

g. FOR COMPTROLLER USE ONLY

INV 2 SP 3 SS 4

A tax receipt and signed buyer's order or purchase invoice must be submitted with all claims for refund. Please allow 6-8 weeks for processing.

h. Tax receipt date month date year

i. Reason code for refund claim (See code list in instructions.)

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j.

k. County Tax Collector's tax receipt number

l. Document number from title application receipt

m. PM

Section I - Motor Vehicle Tax and/or Diesel Motor Vehicle Surcharge

	n. <input type="checkbox"/> 14 Motor Vehicle Tax Column A	o. <input type="checkbox"/> 17 Diesel MV Surcharge Column B
1. Amount of motor vehicle tax / penalty paid to Texas in Column A and Diesel Motor Vehicle Surcharge, if applicable, in Column B	1a. <input type="checkbox"/>	1b. <input type="checkbox"/>
2. Motor vehicle sales price	2a. <input type="checkbox"/>	2b. <input type="checkbox"/>
3. Trade-in and/or rebate	3a. <input type="checkbox"/>	3b. <input type="checkbox"/>
4. Taxable value (Item 2a minus Item 3a)	4a. <input type="checkbox"/>	4b. <input type="checkbox"/>
5a. Motor vehicle tax due (See instructions.)	5a. <input type="checkbox"/>	
5b. Diesel motor vehicle surcharge due (For model years prior to 1997, multiply Item 1b by 2.5%. For model years 1997 and after, multiply Item 1b by 1%.)		5b. <input type="checkbox"/>
6. Tax paid to another state	6a. <input type="checkbox"/>	
7. Amount of tax due (Item 5a minus Item 6a) or surcharge due	7a. <input type="checkbox"/>	7b. <input type="checkbox"/>
8. Amount of penalty if due (See instructions, Item i, Reason Code I.)	8a. <input type="checkbox"/>	8b. <input type="checkbox"/>
9. Total amount due (Item 7a plus Item 8a, and Item 7b plus Item 8b)	9a. <input type="checkbox"/>	9b. <input type="checkbox"/>
10. Amount of refund requested (Item 1a minus Item 9a and Item 1b minus Item 9b)	10a. <input type="checkbox"/>	10b. <input type="checkbox"/>
11. TOTAL REFUND FOR SECTION I - (Item 10a plus Item 10b)	11. <input type="checkbox"/>	

Section II - Commercial Vehicle Registration Surcharge

12. Amount of commercial vehicle registration surcharge refund requested (See instructions, Reason Codes R, S, T, and U.) 21

12.

Complete the claim and mail to:
Comptroller of Public Accounts
111 E. 17th St.
Austin, TX 78774-0100

If you have any questions about this claim, contact your local Comptroller field office, or call 1-800-252-1382 or 512-463-4600.

AFFIDAVIT: I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

sign here Purchaser

Business phone / Daytime phone (area code and number)

sign here Seller

Business phone / Daytime phone (area code and number)

Instructions for Filing Texas Claim for Refund of Motor Vehicle Tax, Diesel Motor Vehicle Surcharge and/or Commercial Vehicle Registration Surcharge

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..

Instructions for Refund Requests

Who May File - The person that paid the tax qualifies to request a refund claim of motor vehicle sales or use tax paid on motor vehicles according to Comptroller's Rule 3.75, Refunds, Payments Under Protest, Payment Instruments and Dishonored Payments.

When to File - Claims for refund of Motor Vehicle Tax must be postmarked within four years of the date tax was due. Tax is due on the 30th calendar day after the day the vehicle is delivered to the purchaser or brought into this state for use.

Documentation Required for All Refund Requests (*Send a copy of each of the following.*):

1. Title Application Receipt issued by the Tax Assessor-Collector (TAC).
2. Signed buyer's order or purchase invoice.
3. Documentation required under the specific refund reasons listed below.
4. Additional documentation may be requested.

Specific Instructions

Items b, g, j & m - Leave blank (*For Comptroller Use Only*).

Item c - Enter the 11-digit taxpayer number assigned by the State of Texas. If you do not have a number previously assigned by the state, use the following:

- Social Security Number* if you are an individual recipient or sole owner of a business.
- Federal Employer Identification Number if set up as a corporation, partnership or other entity.

**Disclosure of your social security number (SSN) is required and authorized under 42 U.S.C. Sec. 405(c)(2)(C)(i) and Tex. Govt. Code. Secs. 403.011, 403.015, and 403.176. The number will be used for tax administration and identification of any individual affected by the law. The number may also be used to assist in the administration of laws relating to child support enforcement and the identification of individuals who may be indebted to or owe delinquent taxes to this state. 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.*

Item d - Enter the vehicle identification number indicated on the Tax Assessor-Collector's Receipt for Vehicle Tax.

Items h, k & l - Enter the number shown at the top left of the long form Tax Collector's Receipt (**Item I**) or top right of the short form Tax Collector's Receipt. Enter the date shown on either the long form or short form TAC receipts.

Item i - Select the refund reason code from the list below that best describes the reason for your refund request.

A - Failure of Sale ("unwound deal"): claimant must show proof the sale was never completed, and **ALL** money has been returned to the purchaser. Proof may be shown by sending copies of refund checks issued to purchaser (front/back) or lien holder (LH) payoff (front/back) or LH letter stating no payments received and/or deal never funded.

B - Tax Collector Correction: claimant must provide a statement (on letterhead) issued from the TAC, confirming/explaining why tax should be refunded.

C - Sales or Use Tax Paid In Error: if the claimant paid sales or use tax when the **New Resident Use Tax, Gift Tax or Even Trade Tax** was due.

- **New Residents**: must show proof the vehicle was registered previously in the new resident's name in other state or foreign country.
- **Gift**: recipient or donor must submit, in person at a Comptroller field office, a notarized Form 14-317, *Affidavit of Motor Vehicle Gift Transfer*.
- **Even Trade Tax**: see **Reason Code B**, Tax Collector Correction.

D - Stolen Vehicle: claimant must include a copy of the police report.

E - Tax Paid on Incorrect Sales Price or Taxable Value: if the claimant paid sales or use tax on the incorrect sales price or tax should have been calculated based on Standard Presumptive Value (SPV) or Certified Appraised Value:

- **Incorrect Sales Price**: claimant must send a copy of the original bill of sale, signed by both seller and purchaser.
- **SPV**: if the TAC calculated tax based on the incorrect SPV, see **Reason Code B**, Tax Collector Correction.
- **Certified Appraised Value**: claimant must provide Form 14-128, *Used Motor Vehicle Certified Appraisal Form*. Appraisal must be obtained within 30 calendar days of purchase. (*See instructions on Form 14-128*).

F - Credit Not Given For Tax Paid Out of State: claimant must show proof tax was paid to another state.

G - Title Error/Tax Paid Twice: see **Reason Code B**, Tax Collector Correction.

H - Tax Paid By On An Exempt Vehicle: tax was paid, but vehicle qualified (at time of purchase) for one of the following exemptions as provided by Tax Code Chapter 152:

- **Church or Religious Society**: claimant must show proof they purchased a vehicle designed to carry **more than six** passengers and a statement of how the vehicle will be use primarily (at least 80% of the time) to provide transportation to and from church or religious services or meetings.
- **Foreign NATO Military Personnel**: claimant must provide a copy of military travel orders and a copy of Foreign NATO military ID.
- **Driver Training Vehicles**: claimant must provide a letter signed by both the public school and the dealership stating the vehicle is loaned free of charge and a statement the vehicle is used in an approved driver training course and displays exempt license plates.
- **Farm/Timber Use**: claimant must provide a statement from the farmer, rancher or timber operator describing the operation and how the vehicle will be used

primarily (at least 80% of the time) for an exempt use. Beginning January 1, 2012, the statement must include the Comptroller Ag/Timber Number.

- **Off Road Vehicles**: claimant must provide MSO showing vehicle is designed for off road use.
- **Vehicle Taken Out Of State**: claimant must send a copy of bill of lading from the steam liner or copy of motor vehicle transport carrier bill of lading and copy of completed Form 14-312, *Texas Motor Vehicle Sales Tax Exemption Certificate*, presented to dealer. If vehicle was registered in Texas claimant must prove vehicle was not used in Texas.
- **Vehicle Sold or Leased To A Public Agency**: claimant must show the vehicle was sold or leased to a federal organization; or a state agency or volunteer fire department and the vehicle is operated with exempt plates.

I - Refund of Tax Penalty Paid: claimant must send a written explanation for the refund request for penalty paid and documentation, if available, to support refund request.

J - Interstate Use (IRP) Exemption: claimant must send copies of cab card(s) that proves the unit was operated continuously for 12 months for interstate use.

K - Orthopedically Handicapped Exemption: vehicle must be operated 80% of time by an orthopedically handicapped driver or used 80% of the operating time to transport an orthopedically handicapped person. Claimant must submit Form 14-318, *Texas Motor Vehicle Orthopedically Handicapped Exemption Certificate*, and the following documentation:

- **For Driver Exemption**: send a copy of a restricted Texas driver license, issued to the qualified orthopedically handicapped person(s), which requires a qualified modification; copy of medical documentation/statement signed by a practitioner of the healing arts describing driver's orthopedic handicap and date orthopedic handicap occurred; and documentation that the vehicle has been or will be modified by altering acceleration, steering or braking systems.
- **For Transportation Exemption**: copy of medical documentation/statement signed by a practitioner of the healing arts describing passenger's orthopedic handicap and date orthopedic handicap occurred; and documentation the vehicle has been or will be modified by installing a wheelchair lift, hoist, raised roof, attached ramp, wheelchair hold-down clamps or special seat restraints other than conventional seat belts to allow for the transportation of an orthopedically handicapped person in a reasonable manner.

L - Lemon Law: claimant must send a copy of the cancellation worksheet, settlement agreement, refund check, lien holder payoff check and assignment of right to refund if claimant is not the original purchaser.

M - Child Care Facilities Exemption: claimant must send a copy of license issued by the Texas Department of Protective and Regulatory Services for 24-hour residential care for children with emotional disorders.

N - Fair Market Value Deduction (FMVD): claimant must send a copy of the title history obtained from www.TXDMV.gov for each vehicle being claimed as a tax credit/FMVD.

O - Other: claimant must send a written statement detailing the reason for the refund request and documentation, if any, to support refund claim.

Item 5 - Column A - Multiply the amount in Item 4 by the tax rate of 0.0625. **For Reason Codes A, D, G, H, J, K, L or M, enter zero.**

Item 8 - Enter penalty shown on the tax collector receipt.

Item 11 - Refer to Commercial Vehicles and Truck Tractor registration surcharge refund **Reason Codes R, S, T** and **U**.

Instructions for Section II

R - IRP Registration Refunds: claimant must include a copy of the cab card and a copy of the IRP Refund Supplement Sheet provided by Texas Department of Motor Vehicle (TxDMV).

S - Combination Registration Refunds: claimant must include a copy of a validated Registration Renewal Receipt and the Registration Fee Refund Request/Authorization Form, VTR-304, provided by TxDMV.

T - Forestry Registration Refunds: claimant must include a copy of the cab card and a copy of the Forestry IRP Refund Supplement Sheet provided by TxDMV.

U - IRP Audits: claimant must include a copy of the IRP Billing Notice validated by TxDMV.

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Direct Deposit / Advance Payment Notification Authorization Form

Tax Refunds – Direct Deposit

This form may be used by taxpayers receiving tax refund payments from the State of Texas.

Taxpayer Information

SECTION 1	Taxpayer number (11 digits)	Business phone (Area code and number)		
	Business name	()	ext.	
	Mailing address	City	State	ZIP code

Tax and Claim Type (required)

SECTION 2	Place an X beside the appropriate TAX type(s)	Place an X beside the appropriate CLAIM type(s)	List additional tax type(s)
	<input type="checkbox"/> Franchise <input type="checkbox"/> Mixed beverage <input type="checkbox"/> Sales <input type="checkbox"/> Cigarette permit & fee <input type="checkbox"/> Natural gas <input type="checkbox"/> Diesel fuel <input type="checkbox"/> Crude oil <input type="checkbox"/> Motor fuel <input type="checkbox"/> Hotel <input type="checkbox"/> Motor vehicle sales	<input type="checkbox"/> Diesel fuel claim <input type="checkbox"/> Motor fuel claim <input type="checkbox"/> Motor vehicle sales claim	Tax type _____ Tax type _____ Tax type _____

Financial Institution Information (completion by financial institution is recommended)

SECTION 3	Financial institution name	City	State
	Routing transit number (9 digits)	Customer account number (Maximum 17 characters)	Type of account <input type="checkbox"/> Checking <input type="checkbox"/> Savings
	I authorize the Texas Comptroller of Public Accounts to deposit my payments from the state of Texas to my financial institution electronically. I understand that the Texas Comptroller of Public Accounts will reverse any payments made to my account in error. I further understand the Texas Comptroller of Public Accounts will comply at all times with the National Automated Clearing House Association's rules. For further information on these rules, please contact your financial institution.		
	Authorization signature for Direct Deposit setup sign here ▶	Printed name	Date

International Payments Verification (required)

SEC. 4	Will these payments be forwarded to a financial institution outside the United States?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
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Authorization for Advance Payment Notification Setup (optional)

SECTION 5	I authorize the Texas Comptroller of Public Accounts to send an email notification one business day prior to the payment posting to my account.		
	Contact name (Please print)	Business phone (Area code and number)	
	Email address	()	ext.

Form Return Information

SECTION 6	Please return your completed form to:	
	Texas Comptroller of Public Accounts Fiscal Management – Direct Deposit Program P.O. Box 13528 Austin, TX 78711-3528	Help line: (512) 936-8138 FAX: (512) 475-5424

Instructions for Direct Deposit / Advance Payment Notification Authorization Form for Tax Refunds

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 (800) 531-5441, ext. 6-6057.

- Section 1:** Enter your 11-digit Texas Taxpayer number that begins with a 1 or 3.
- Section 2:** Place an X beside all appropriate TAX types and/or all appropriate CLAIM types.
- Section 3:** It is recommended to be completed by a financial institution. Must be completed in its entirety, and no alterations to the authorization language will be accepted.

Important: Your direct deposit account information may be different from the account information printed on your checks. It is recommended that you contact your financial institution to confirm your direct deposit account information.

Note: A prenote test will be sent to your financial institution for the account information entered into the Comptroller's system. The prenote test is a period of six banking days, and it is sent to your financial institution to verify your account information. If no further action is required by your financial institution, your direct deposit instructions will become effective when the six banking day prenote timeframe has expired.

- Section 4:** **If you receive state payments by direct deposit which are forwarded from a United States financial institution to a financial institution outside the United States, please contact the Texas Comptroller's office at (512) 936-8138 and FAX your form to (512) 475-5424.**
- Section 5:** Provide the contact name, phone number and email address to which payment notification is to be sent. Notifications are sent for direct deposit payments only and are emailed one business day prior to the deposit.
- Section 6:** Submit form by either mail or FAX.