

S U S A N

C O M B S

# Texas Application for Manufactured Housing Sales Tax Permit

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS



## General Information

**Who must submit this application** - This application must be submitted by every manufacturer of manufactured homes or industrialized housing who intends to do business in Texas and who will be responsible for collecting and reporting Texas Manufactured Housing Sales Tax. (Legal citation: Tex. Tax Code Ann. ch. 158)

**Registration under the Texas Manufactured Housing Standards Act is required prior to obtaining a Manufactured Housing Sales Tax Permit. For more information on registration, contact the Texas Department of Housing and Community Affairs, Manufactured Housing Division, [www.tdhca.state.tx.us/mh](http://www.tdhca.state.tx.us/mh).**

**For assistance** - If you have any questions about this application, filing reports or any other tax-related matter, contact the Texas State Comptroller's office at 1-800-252-1382 or 512-463-4600.

Complete this application and mail to: Texas Comptroller of Public Accounts  
111 E. 17th Street  
Austin, TX 78774-0100

### **General Instructions -**

- Please do not separate pages
- Type or print
- Write only in white areas
- Do not use dashes when entering Social Security, Federal Employer Identification, Texas Taxpayer or Texas Vendor Identification Numbers.

**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.

**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.

## Specific Instructions

- Item 1 -** Sole owner - Enter first name, middle initial and last name.  
Partnership - Enter the legal name of the partnership.  
Corporation - Enter the legal name exactly as it is registered with the Secretary of State.  
Other entity - Enter the name of the entity.
- Item 2 -** Enter the complete mailing address where you want to receive mail from the Comptroller of Public Accounts.  
(Note: If you want to receive mail for other taxes at a different address, attach a letter with the other addresses.)
- Item 5 -** If you have both a Texas Taxpayer Number and a Texas Vendor Identification Number, enter only the first eleven digits of the Vendor Identification Number.
- Item 8 -** If you check "Other," identify the type of entity. Examples: General Partnership, Social Club, Independent School District, Family Trust.
- Item 12 -** Partnership - Enter the information for **all** partners. If a partner is a corporation, enter the Federal Employer Identification Number (FEIN) instead of the Social Security number.  
Corporation or other entity - Enter the information for the principal officers (president, vice-president, secretary, treasurer).
- Item 16 -** Date - Enter the month, day and year of the first sales date of a manufactured home.

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

TAX TYPE(S)

**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**.

**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**.

**Battery Sales Fee** - If you sell or offer to sell new or used lead acid batteries, you must complete **Form AP-160**.

**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**.

**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**.

**Coastal Protection Fee** - If you transfer crude oil and condensate to or from vessels at a marine terminal located in Texas, you must complete **Form AP-159**.

**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**.

**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.

**Franchise Tax** - If this entity does not have a franchise tax account, please complete **Form AP-114**. (Does not apply to sole proprietorships or general partnerships directly owned by natural persons who are not registered as a limited liability partnership.)

**Fuels Tax** - If you are required to be licensed under Texas Fuels Tax Law, you must complete **Form AP-133**. If you transport motor fuel for others in this state as a **Common or Contract Carrier**, you must complete **Form AP-198**.

**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**.

**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**.

**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**.

**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**.

**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.

**Motor Vehicle Seller-Financed Sales Tax** - If you finance your sales of motor vehicles and collect Motor Vehicle Sales Tax in periodic payments, you must complete **Form AP-169**.

**Motor Vehicle Gross Rental Tax** - If you rent motor vehicles in Texas, you must complete **Form AP-143**.

**Petroleum Products Delivery Fee** - If you are required to be licensed under Texas Water Code, sec. 26.3574, you must complete **Form AP-154**.

**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**.

**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**.

**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**.

# Texas Application for Manufactured Housing Sales Tax Permit

• Type or print.  
 • Do NOT write in shaded areas.

<b>TAXPAYER INFORMATION</b>	<p>1. Legal name of owner (sole owner, partnership, corporation or other name) _____</p> <p>2. Mailing address (street and number, P.O. Box or rural route and number) _____</p> <p>City _____ State _____ ZIP code _____ County _____</p> <p>3. Enter a daytime phone number (area code and number) ..... _____ - _____ - _____</p> <p>4. Enter your Social Security number if you are a sole owner ..... _____ - _____ - _____</p> <p>5. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one ..... _____</p> <p>6. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service ..... _____ - _____</p> <p style="text-align: right;"><b>3</b> _____</p>
<b>OWNERSHIP</b>	<p>7. Are you a subsidiary or division of another company? ..... <input type="checkbox"/> YES <input type="checkbox"/> NO If "YES," enter number. _____</p> <p>8. Indicate how your business is owned. <input type="checkbox"/> 1 - Sole owner <input type="checkbox"/> 2 - Partnership <input type="checkbox"/> 3 - Texas corporation <input type="checkbox"/> 6 - Foreign corporation <input type="checkbox"/> 7 - Limited partnership <input type="checkbox"/> 4 - Other (explain) _____</p> <p>9. If the business is a Texas profit corporation, nonprofit corporation, professional corporation, or limited liability company, enter the charter number and date. .... Charter number _____ Month _____ Day _____ Year _____</p> <p>10. If the business is a non-Texas entity, enter the state or country of formation, charter number and date, and Texas Certificate of Registration number and date. State/country of formation _____ Charter number _____ Month _____ Day _____ Year _____ Texas Certificate of Registration number _____ Month _____ Day _____ Year _____</p> <p>11. If the business is a limited partnership or registered limited liability partnership, enter the home state and file number. .... State _____ File number _____</p>
<b>PROPRIETORS</b>	<p>12. General partners, principal members/officers, managing directors or managers <b>(All general partners MUST be listed - Attach additional sheets, if necessary.)</b></p> <p>Name _____ Title _____ Phone (area code and number) _____</p> <p>Home address _____ City _____ State _____ ZIP code _____</p> <p>SSN or FEIN _____ Date of birth _____ Month _____ Day _____ Year _____ Percent of ownership _____ % Driver license number _____ State _____ County (or country, if outside U.S.) _____</p> <p>Position held <input type="checkbox"/> General partner <input type="checkbox"/> Limited partner <input type="checkbox"/> Officer <input type="checkbox"/> Director <input type="checkbox"/> Corporate stockholder <input type="checkbox"/> Record keeper</p> <hr/> <p>Name _____ Title _____ Phone (area code and number) _____</p> <p>Home address _____ City _____ State _____ ZIP code _____</p> <p>SSN or FEIN _____ Date of birth _____ Month _____ Day _____ Year _____ Percent of ownership _____ % Driver license number _____ State _____ County (or country, if outside U.S.) _____</p> <p>Position held <input type="checkbox"/> General partner <input type="checkbox"/> Limited partner <input type="checkbox"/> Officer <input type="checkbox"/> Director <input type="checkbox"/> Corporate stockholder <input type="checkbox"/> Record keeper</p> <hr/> <p>Name _____ Title _____ Phone (area code and number) _____</p> <p>Home address _____ City _____ State _____ ZIP code _____</p> <p>SSN or FEIN _____ Date of birth _____ Month _____ Day _____ Year _____ Percent of ownership _____ % Driver license number _____ State _____ County (or country, if outside U.S.) _____</p> <p>Position held <input type="checkbox"/> General partner <input type="checkbox"/> Limited partner <input type="checkbox"/> Officer <input type="checkbox"/> Director <input type="checkbox"/> Corporate stockholder <input type="checkbox"/> Record keeper</p>

