

Part 1. Indicate if you are taking a credit to reduce taxes due on the return. **"YES,"** complete and submit Form 31-158, Credits and Customs Broker Schedule, with your return. Examples of these credits include:

- Paying or paying for on a non-taxable or exempt purchase in error
 - Taxes
 - Manufacturing excise taxes
- Accrued and paid tax on the same taxable purchase.

Part 2. Reporting tax on sales that qualify for an exemption:

- Taxes
- Manufacturing
- Agriculture/Timber

• Reporting tax on sales where merchandise is returned.

Other:

- Calculation of bookkeeping errors.

If you are claiming that both credit to reduce your tax due, you must file electronically at www.comptroller.texas.gov/forms990.pdf. Claim the credit in Item 1 by subtracting the total of purchases and/or sales you paid taxes on in error, or refunded to a customer, from the amount of taxable sales. Credit for a bond being production cannot be taken unless you have reported that production on a previously filed tax return. A claim for refund must be filed directly with the Comptroller. Refund instructions are available at www.comptroller.texas.gov/forms990instructions.

Part 3. If you returned sales tax for items reported outside the U.S. based on a Texas Licensed Customs Broker Export Certificate, you must complete and submit the Credits and Customs Broker Schedule (Form 31-158) with your return.

Part 7 - 9. If you have more than one point of business, you must file the sales tax statement (Form 31-170) with the Texas Sales and Use Tax Return, Form 1 - 7 on the sales statement are the same as items 1 - 7 on the Texas Sales and Use Tax Return (Form 31-170).

Part 10. Enter the total amount paid including tax on all TAXABLE sales, services, leases and rentals of tangible personal property including all related charges made in Texas during the reporting period. Report whole dollars only. Enter "0" if you have no sales to report. Texas Sales are defined as all sales made from a Texas license location (NLI) of sales made into Texas from an out-of-state location.

Part 11. Enter the total amount paid including tax on all TAXABLE sales, services, leases and rentals of tangible personal property including all TAXABLE related charges made during the reporting period. Report whole dollars only and enter "0" if you have no sales to report. If you are taking a credit on the return, claim the credit in Item 1 by subtracting the total of purchases and/or sales you paid taxes on in error or refunded to a customer, from the amount of taxable sales.

Part 12. Enter the total amount of taxable purchases that you made for your business. Taxable purchases include items that were purchased, leased or rented for personal or business use or other sales or use for tax not paid. This includes purchases from in- or out-of-state sellers, exempt items taken out of inventory for use, items given away, and items purchased for an exempt use but actually used in a taxable market. Taxable purchases do not include inventory items being held exclusively for resale. Report whole dollars only. Enter "0" if you have no taxable purchases to report.

Part 13. Add Taxable Sales (Item 10), Taxable Purchases (Item 12), and enter the result in Item 4. Do not include Total Texas Sales from 1 on the return. Report whole dollars only.

Part 14. To report local tax by seller, the amount subject to local tax must be the same as all total taxable authorities only, direct, county and or special purpose district for that sales. If any of these local amounts are different for the sales, you MUST report your local tax on the Local Supplement (Form 31-170). Report whole dollars only (\$0) not \$0.00. If "NOT APPLICABLE" is preprinted in Item 5, do not enter an amount. Credit for a bond being production cannot be taken unless you have reported that production on a previously filed tax return. A claim for refund must be filed directly with the Comptroller. Refund instructions are available at www.comptroller.texas.gov/forms990instructions. If you are claiming that both credit on the return, you must file electronically at www.comptroller.texas.gov/forms990.pdf.

Part 5. Enter the largest number shown on your sales tax permit. If you have not received your sales tax permit and you are a sales taxer, enter your Social Security Number. Other types of organizations may enter their Federal Employer Identification Number (FEIN). FEIN largest number has not been assigned.

Part 6. If the return is not prepared under the filing period of this report (month, quarter or year) and the last day of the period. Examples: "Quarter Ending 03-31-11" "Month Ending 10-31-11" "Year Ending 12-31-11"

Part 8. If you had sales to report in Items 1, 2 and 3 for all months during the filing period, check the box, sign and date the return and mail to the Comptroller's office.

Part 9. Enter the trade name, actual location and fax/digit sales number shown on your sales tax permit for each sales tax you are reporting. Use street address. Do not use P.O. Box or Rural Route number. If you do not have a permit, leave sales number blank. If you are reporting sales from out-of-state locations, use sales number "0000".

- If the physical location (county) is no longer in business, write "out of business" and date of closing next to any sales that is no longer in business.
- If the physical location address is different from the preprinted physical location address, make correction next to the incorrect information.
- If a new outlet has been opened, write the outlet trade name, actual location and opening date in a blank space on the return along with a brief description of the business.

Items 1a and 1b. Multiply Item 1 by the state tax rate and enter in Item 1a. Multiply Item 1b by the local tax rate and enter in Item 1b. If your return is not prepared, enter in the bracket, "Texas Sales and Use Tax Rates (Form 30-150)", to a list of the current city, county and MPO rates. If USE (USE) is preprinted in Item 1b, report the tax on the Texas Local Supplement (Form 31-170).

Part 3. Complete the sales taxes for the from all outlets (Items 1a) and enter the amount in Column 4. Complete local taxes for the from Item 1b from all pages and enter the total tax in Column 5.

Part 6. The amount reported in Item 3 includes the amount of your prepayment plus the additional prepayment amount.

- If you prepaid timely and the amount is not printed in Item 3, calculate the credit by dividing the prepaid amount by 360, and enter the result in Item 6.
- If the total due in other columns of Item 3 is greater than the prepayment, enter the difference in Item 10. Multiply the difference by 360 and enter the result in Item 11.
- If the total due in other items 3a or 3b is less than the prepayment credit in Item 6a or 6b, enter the difference in Item 10a or 10b. Multiply the difference by 360 and enter the result in Item 11 to determine the amount of refund. Round the amount to two cents.
- If you are filing your return or paying the tax due on or before the due date, multiply the total tax due in Item 4 by .12 percent (.0012) and enter the result in Item 11. (Prepayments. See instructions for Item 6.)

Note: Discount applies only if all prepayment requirements are met AND your regular sales and use tax return AND any additional payments are preauthorized by the due date.

Part 10. Subtract the prepayment credit in Item 6 from the total tax due in Item 4. Enter the result in Item 10.

Part 11. If you are filing your return and paying the tax due on or before the due date, multiply the total tax due in Item 4 by .12 percent (.0012) and enter the result in Item 11. (Prepayments. See instructions for Item 6.)

Note: Do not take the discount if the return and/or payment is not timely.

Part 12. If you reported that a prior payment credit or overpayment be applied to this period, a preprinted return from the Comptroller's office will include the amount in Item 12.

Part 14. Penalty and interest:

- 1.5% late fee: Enter penalty of 1.5 percent (.015).
- 10% late fee: Enter penalty of 10 percent (.10).
- Over 90 days late: Enter 10 percent (.10) penalty plus interest. Calculate interest at the rate indicated unless it says "comptroller leads go" or call the Comptroller at 1-877-687-2634 for the applicable interest rate.

Note: An additional 50% late filing penalty will be assessed each time a return is filed after the due date.

Form 01 114 Instructions

Jiyuan Zhang



Form 01 114 Instructions:

Code of Federal Regulations, 2001 Special edition of the Federal register containing a codification of documents of general applicability and future effect as of July 1 with ancillaries

Procurement Request Instructions and Procedures Handbook Naval Weapons Engineering Support Activity (U.S.). Material Acquisition and Production Department, 1985

Operator's, Organizational, and Direct Support Maintenance Manual, 1990

Basics About Sales, Use, and Other Transactional Taxes Esther E. Carranza, 2023-04-10 Basics about Sales Use and Other Transactional Taxes explains transactional taxes in layperson's language so you can better understand and manage transactional taxes and minimize tax related costs Transactional taxes are taxes that are imposed upon the value of items goods and services at the time of their sale use or storage This includes taxes known as sales use value added goods and services and excise taxes In straightforward language the author aims to explain the basic principles and scope of transactional taxes help readers perform basic tax related activities without hiring a professional tax expert provide information that may be used to avoid overpaying transactional taxes identify best practices to ensure compliance with tax laws and regulations help readers recognize when they should seek assistance from tax experts and or lawyers The author also describes activities associated with the implementation management and remittance of transactional taxes including the role of regulatory agencies descriptions of different rules and regulations and how applicable taxes are collected She also highlights responsibilities regarding the remittance of taxes recordkeeping and the reporting of taxes and what happens during an audit

Operator's, Organizational, and Direct Support Maintenance Manual: Water Distribution System, 1989

Sales & Use Taxes, 1975

Start a Business in Texas Traci Truly Truly, Mark Warda Warda, 2006-09-01 Simplify the Start Up Process Starting a new business can be one of the most exciting things you will ever do as well as one of the most overwhelming To ensure the future success of your enterprise take the time to properly establish yourself right from the start Let Start a Business in Texas help you start your dream business headache and hassle free Learn how to Develop a Complete Business Plan Register with State Authorities Establish a Proper Tax Payment System Market Your Business for Success Essential documents you need to Create a Brand New Business Avoid Problems with the IRS Hire Employees Comply with State and Federal Regulations And much more

Wisconsin Air Pollution Permit Application Instruction Booklet for Minor Permits (non-part 70 Source), 1996

J.K. Lasser's Your Income Tax 2024, Professional Edition J.K. Lasser Institute, 2024-01-23 The leading desk reference for US personal income tax return preparation for professionals In J K Lasser's Your Income Tax 2024 Professional Edition a team of veteran tax preparers and educators delivers an intuitive and comprehensive roadmap to helping your clients prepare their 2023 US personal income tax returns In the book you'll learn how to maximize your clients deductions and credits legally shelter their personal income and minimize their tax bills The authors have included sample 2023 tax forms brand new tax law authorities with citations

binding IRS rulings filing pointers and tax planning strategies you can implement immediately to better serve your clients Fully updated to reflect the changes to the 2023 tax code this book provides the step by step instructions worksheets and forms you need to prepare your clients taxes ethically and effectively You ll also find Discussions of what it s like to practice before the Internal Revenue Service as an Enrolled Agent Strategies for identifying the best approach to tax planning based on your client s financial situation Checklists and sample forms to make preparing your next return simple and straightforward Perfect for practicing and training Certified Public Accountants and Enrolled Agents J K Lasser s Your Income Tax 2024 is the gold standard desk reference for tax preparers serving individuals in the United States **One**

Time Inspection and Conversion of Forms and Records for T700-GE-700, -701, and -701C Series Gas Turbine Engines, 1997 J.K. Lasser's Your Income Tax 2025 J.K. Lasser Institute, 2024-11-26 The most up to date entry in America

s 1 all time best selling personal tax guide J K Lasser s Your Income Tax 2025 For Preparing Your 2024 Tax Return delivers practical and hands on guidance for everyday people preparing to file their taxes for the 2024 calendar year You ll find timely and up to date info about the latest changes to the US tax code as well as worksheets and forms you can use to make filing your taxes easier You ll get the most current insight on how to maximize your credits and deductions keeping more money in your pocket In the latest edition of this celebrated and best selling series you ll find Special features that walk you through the most recent Tax Court decisions and IRS rulings that determine how your deductions and credits will work Simple tips and tricks on how to properly file your taxes as well as tax planning strategies that save you and your family money Brand new info about the latest legislation from Congress and how it impacts you Trusted by hundreds of thousands of Americans for over 80 years J K Lasser s Your Income Tax 2025 is the perfect resource for everyone looking for the latest and most up to date personal tax information to make filing their next tax return a breeze *Organizational, Direct Support, and General*

Support Maintenance Manual (including Repair Parts and Special Tools Lists) for Heaters, Vehicular Compartment, 1992

J.K. Lasser's Your Income Tax 2024 J.K. Lasser Institute, 2023-11-30 The most up to date entry in America s 1 all time best selling personal tax guide J K Lasser s Your Income Tax 2024 For Preparing Your 2023 Tax Return delivers practical and hands on guidance for everyday people preparing to file their taxes for the 2023 calendar year You ll find timely and up to date info about the latest changes to the US tax code as well as worksheets and forms you can use to make filing your taxes easier You ll get the most current insight on how to maximize your credits and deductions keeping more money in your pocket In the latest edition of this celebrated and best selling series you ll find Special features that walk you through the most recent Tax Court decisions and IRS rulings that determine how your deductions and credits will work Simple tips and tricks on how to properly file your taxes as well as tax planning strategies that save you and your family money Brand new info about the latest legislation from Congress and how it impacts you Trusted by hundreds of thousands of Americans for over 80 years J K Lasser s Your Income Tax 2024 is the perfect resource for everyone looking for the latest and most up to

date personal tax information to make filing their next tax return a breeze

The Code of Federal Regulations of the United States of America, 1972 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government

Medicare and Medicaid Guide, 2006

Internal Revenue Bulletin United States. Internal Revenue Service, 1995

J.K. Lasser's Your Income Tax 2022 J.K. Lasser Institute, 2022-01-05 The latest edition of the leading resource for individual tax preparation in the US Fully revised to reflect numerous changes to the 2021 tax code J K Lasser s Your Income Tax Professional Edition 2022 delivers step by step instructions that walk you through each worksheet and form you ll need to help your clients file their taxes This popular guide provides tax saving advice on every available deduction so you can be sure your clients are keeping as much money in their pockets as possible You ll find special features included throughout the guide including new tax laws recent IRS rulings and court decisions tax filing pointers and tax planning strategies The book also offers Critical information on the impact of the American Rescue Plan Act ARPA and the Consolidated Appropriations Act 2021 CAA on individual tax filings Discussions of and guidance for practicing before the Internal Revenue Service A set of the most used 2021 tax forms Citations of tax law authorities The gold standard in tax preparation guides for Certified Public Accountants other accountants and tax preparers J K Lasser s Your Income Tax Professional Edition 2022 is a fully updated one stop resource designed to help you deliver unmatched service to individual taxpayers

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