

Item 1. Indicate if you are taking a credit to reduce taxes due on the return. If "YES," complete and submit Form 31-148, Credits and Customer Broker Schedule, with your return. Examples of these credits include:

- Paying or paying for on a non-taxable or exempt purchase to enter:
- Taxes
- Manufacturing exemptions
- Annual and paid tax on the same taxable purchase.

Sales:

- Reporting tax on sales that qualify for an exemption:
- Taxes
- Manufacturing
- Agricultural/Timber

- Reporting tax on sales where merchandise is returned.

Others:

- Calculation of bookkeeping errors.

If you are claiming that credit to reduce your tax due, you must file electronically at www.comptel-taxes.gov/taxesfile.asp. Claim the credit in Item 1 by subtracting the total of businesses and/or sales you paid taxes on in sales, or refunded to a customer, from the amount of taxable sales. Credit for a bad buying prohibition cannot be taken unless you have reported that prohibition on a previously filed tax return. A claim for refund must be filed directly with the Comptel. Refund instructions are available at www.comptel-taxes.gov/taxes/taxrefunds.

Item 2. If you requested sales tax for items reported outside the 1-1-1 based on a Texas Licensed Customs Broker Export Certificate, you must complete and submit the Credits and Customer Broker Schedule (Form 31-148) with your return.

Item 3. If you have filed that you paid of business, you must file the total supplement (Form 31-170) with the Texas Sales and Use Tax Return, Item 1 - 7 on the sales supplement with the same as Item 1 - 7 on the Texas Sales and Use Tax Return (Form 31-170).

Item 4. Enter the total amount (not including tax) of ALL sales, services, leases and rentals of tangible personal property including all taxable related charges made 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 business location AND all sales made into Texas from an out-of-state location.

Item 5. Enter the total amount (not including tax) of 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 businesses and/or sales you paid taxes on in sales or refunded to a customer, from the amount of taxable sales.

Item 6. Enter the total amount of taxable purchases that you made for your own use. Taxable purchases include items that were purchased, leased or rented for personal or business use or which sales or use tax was 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 manner. 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.

Item 7. Add Taxable Sales (Item 5), Taxable Purchases (Item 6), and enter the result in Item 4. Do not include Total Texas Sales from Line 1 on this total. Report whole dollars only.

Item 8. To report local tax by seller, the amount subject to local tax must be the same as all total taxable authorities only, interest, county and in special purposes districts for that sales. If any of these local amounts are different for the sales, you MUST report your location on the Local Supplement (Form 31-170). Report whole dollars only (\$00, not \$00.00). If "NOT APPLICABLE" is preprinted in Item 8, do not enter an amount. Credit for a bad buying prohibition cannot be taken unless you have reported that prohibition on a previously filed tax return. A claim for refund must be filed directly with the Comptel. Refund instructions are available at www.comptel-taxes.gov/taxes/taxrefunds. If you are claiming that credit on the return, you must file electronically at www.comptel-taxes.gov/taxesfile.asp.

Item 9. Enter the largest number shown on your sales tax permit. If you have not received your sales tax permit and you are a sole owner, enter your Social Security Number. Other types of organizations may enter their Federal Employer Identification Number (EIN). If a taxpayer number has not been assigned.

Item 10. If the return is not preprinted enter the filing period of the report (month, quarter or year) and the last day of the period. Examples: "Quarter Ending 06-30-01" "Month Ending 10-31-01" "Year Ending 12-31-01"

Item 11. If you had sales to report in Item 1, 2 and 3 for all months during the filing period, check the box, sign and take this return and mail to the Comptel's office.

Item 12. Enter the trade name, actual location and five digit sales number shown on your sales tax permit for each sales 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 "00000". If the physical location (seller) is no longer in business, write "out of business" and date of closing (not in any state that is no longer in business). If the physical location address is different from the preprinted physical location address, make correction and in the incorrect information. If a new seller has been opened, write the sales trade name, actual location and opening date in a blank space on the return along with a brief description of the business.

Item 13 and 14. Multiply Item 4 by the state tax rate and enter in Item 13. Multiply Item 5 by the local tax rate and enter in Item 14. If your return is not preprinted, refer to the booklet, "Texas Sales and Use Tax Rates (Form 30-150)", for a list of the current city, interest, county and MPD rates. If "USE LST" is preprinted in Item 13, report the tax on the Texas Local Supplement (Form 31-170).

Item 15. Combine the state sales tax due from all months (Items 13) and enter the interest in Column 4. Combine local sales tax due from Item 14 from all pages and enter the total tax in Column 5.

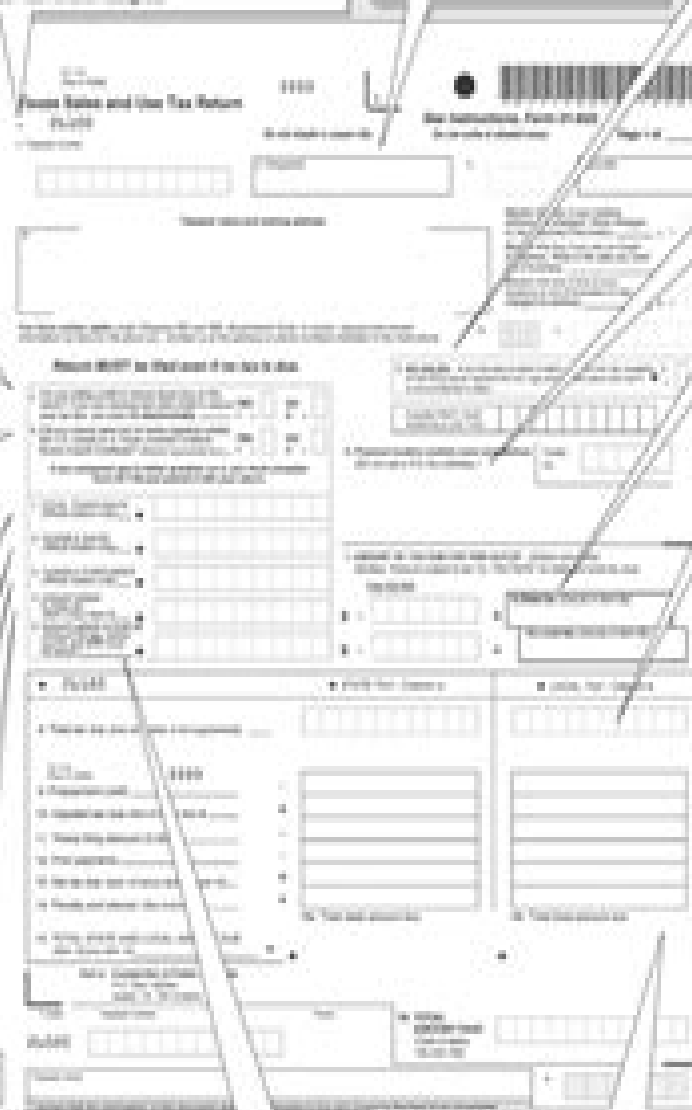
Item 16. The amount preprinted in Item 9 includes the amount of your prepayment plus the alternative prepayment discount. If you prepay timely and the amount is not printed in Item 9, calculate the credit by dividing the prepaid amount by .0025, and enter the result in Item 9. If the sales tax due in other columns of Item 9 is greater than the prepayment, enter the difference in Item 10. Multiply the difference by .0025 and enter the result in Item 11. If the total due in either Item 10 or 11 is less than the prepayment credit in Item 10 or 11, enter the difference in Item 10 or 11. Multiply the difference by .0025 and enter the result in Item 11 to determine the amount of refund. Round the amount up, then enter. If you are filing your return or paying the tax late, check out the prepayment amount in Item 9 and enter the actual amount paid with your prepayment report. Note: Discount applies only if all prepayment requirements are met AND your regular sales and use tax return AND any additional payments are postmarked by the due date.

Item 17. Subtract the prepayment credit in Item 9 from the total tax due in Item 5. Enter the result in Item 12.

Item 18. If you are filing your return and paying the tax due on or before the due date, multiply the total tax due in Item 17 by .12 percent (.0012) and enter the result in Item 11. (Prepayment. See instructions for Item 9.) Note: Do not take the discount if the return and/or payment is not timely.

Item 19. If you requested that a prior payment enter an overpayment be applied to this period, a prepayment from the Comptel's office will include this amount in Item 12.

Item 20. Penalty and interest
 • 1-150 days late: Enter penalty of 5 percent (.05)
 • 151-360 days late: Enter penalty of 10 percent (.10)
 • Over 360 days late: Enter 10 percent (.10) penalty plus interest. Calculate interest at the rate indicated unless it was negotiated with you or call the Comptel at 1-877-447-2624 for the applicable interest rate. Note: An additional \$500 late filing penalty will be assessed each time a return is filed after the due date.



The form is titled "Texas Sales and Use Tax Return (Form 31-170)". It includes a header section with fields for "Sales Tax and Use Tax Return", "EIN", "Filing Period", and "Filing Date". Below this is a section for "Sales" with a table for reporting sales by location and a section for "Purchases" with a table for reporting purchases. The form also includes sections for "Taxes" (state and local), "Penalty and Interest", and "Total Tax Due". There are several checkboxes and instructions throughout the form, such as "If you are taking a credit on the return, claim the credit in Item 1" and "If you are filing your return and paying the tax due on or before the due date".

Form 01 114 Instructions

Sabine Zange



Form 01 114 Instructions:

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**, 1990 Operator's, Organizational, and Direct Support Maintenance Manual: Water Distribution System, 1989 Procurement Request Instructions and Procedures Handbook Naval Weapons Engineering Support Activity (U.S.). Material Acquisition and Production Department, 1985 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 **Sales & Use Taxes**, 1975 , One Time Inspection and Conversion of Forms and Records for T700-GE-700, -701, and -701C Series Gas Turbine Engines, 1997 Code of Federal Regulations, 1993 **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

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Table of Contents Form 01 114 Instructions

1. Understanding the eBook Form 01 114 Instructions
 - The Rise of Digital Reading Form 01 114 Instructions
 - Advantages of eBooks Over Traditional Books
2. Identifying Form 01 114 Instructions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Form 01 114 Instructions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Form 01 114 Instructions
 - Personalized Recommendations
 - Form 01 114 Instructions User Reviews and Ratings
 - Form 01 114 Instructions and Bestseller Lists
5. Accessing Form 01 114 Instructions Free and Paid eBooks
 - Form 01 114 Instructions Public Domain eBooks
 - Form 01 114 Instructions eBook Subscription Services
 - Form 01 114 Instructions Budget-Friendly Options

6. Navigating Form 01 114 Instructions eBook Formats
 - ePub, PDF, MOBI, and More
 - Form 01 114 Instructions Compatibility with Devices
 - Form 01 114 Instructions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Form 01 114 Instructions
 - Highlighting and Note-Taking Form 01 114 Instructions
 - Interactive Elements Form 01 114 Instructions
8. Staying Engaged with Form 01 114 Instructions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Form 01 114 Instructions
9. Balancing eBooks and Physical Books Form 01 114 Instructions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Form 01 114 Instructions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Form 01 114 Instructions
 - Setting Reading Goals Form 01 114 Instructions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Form 01 114 Instructions
 - Fact-Checking eBook Content of Form 01 114 Instructions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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