

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 Can 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 Texas 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. Web Dealer Final Tax Receipt with barcode and document number.
3. Signed buyer's order or purchase invoice.
4. Documentation required under the specific refund reasons listed below.
5. Additional documentation can 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 Comptroller's office. 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.
- Ag/timber number, if qualified.

* *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 l**) 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 (e.g., copy of Texas motor vehicle inspection report).
- **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 showing it was reported stolen prior to purchase.

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 (e.g., out-of-state tax receipt, out-of-state buyer's order).

G - Vehicle assigned / transferred in error: include incorrect/correct tax receipts and incorrect/correct purchaser signed bills of sale.

H - Tax Paid 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 provide a signed statement describing how the vehicle will be used 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 NATO travel orders, NATO VISA and a copy of Foreign NATO military ID.

- **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. The statement must include the ag/timber number and expiration date. Form 14-319 can be used in lieu of the statement.

- **Vehicle Taken Out Of State**: claimant must send a copy of bill of lading from the steam liner, 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 the 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 from the date of sale in Texas or the date first brought into Texas for use on Texas roads.

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*, signed by a physician on or before the sale date, and the following documentation:

- **For Driver Exemption**: copy of a Texas driver license issued to the qualified orthopedically handicapped person(s) on or before the sale date, recording restriction codes U, V or Z; 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 (e.g., modification invoice), that the vehicle has been 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 (e.g., modification invoice) that the vehicle has been 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.

M - 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.

N - 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 who do not require specialized services or treatment and are permitted to live in a single residential group.

O - Off-Road Vehicles: claimant must provide an MCO showing the vehicle is designed for off-road use only.

P - 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, lessee signed lease agreement, and FMV tax credit certificate.

Q - Other: claimant must provide a signed 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 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 Detail Sheet provided by Texas Department of Motor Vehicles (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.