



# Texas Application for Manufactured Housing Sales Tax Permit

**GLENN HEGAR**

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.

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.

TAXPAYER INFORMATION

1. Legal name of owner (Sole owner, partnership, corporation or other name) \_\_\_\_\_

2. Mailing address (Street and number, P.O. Box or rural route and number) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_ County \_\_\_\_\_

3. Enter a daytime phone number (Area code and number) ..... \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

4. Enter your Social Security number if you are a sole owner ..... \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

5. Taxpayer number for reporting any Texas tax OR Texas identification number if you now have or have ever had one ..... \_\_\_\_\_

6. Federal Employer Identification Number (FEIN) assigned by the Internal Revenue Service ..... \_\_\_\_\_ - \_\_\_\_\_

3 \_\_\_\_\_

OWNERSHIP

7. Are you a subsidiary or division of another company? .....  YES  NO  
 If "YES," enter number. \_\_\_\_\_

8. Indicate how your business is owned.  1 - Sole owner  2 - Partnership  3 - Texas corporation  6 - Foreign corporation  
 7 - Limited partnership  4 - Other (explain) \_\_\_\_\_

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 \_\_\_\_\_

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 \_\_\_\_\_

11. If the business is a limited partnership or registered limited liability partnership, enter the home state and file number. .... State \_\_\_\_\_ File number \_\_\_\_\_

PROPRIETORS

12. General partners, principal members/officers, managing directors or managers  
**(All general partners MUST be listed - Attach additional sheets, if necessary.)**

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_

Home address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

SSN or FEIN \_\_\_\_\_ Date of birth \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ Percent of ownership \_\_\_\_\_ % Driver license number \_\_\_\_\_ State \_\_\_\_\_ County (or country, if outside U.S.) \_\_\_\_\_

Position held  General partner  Limited partner  Officer  Director  Corporate stockholder  Record keeper

---

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_

Home address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

SSN or FEIN \_\_\_\_\_ Date of birth \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ Percent of ownership \_\_\_\_\_ % Driver license number \_\_\_\_\_ State \_\_\_\_\_ County (or country, if outside U.S.) \_\_\_\_\_

Position held  General partner  Limited partner  Officer  Director  Corporate stockholder  Record keeper

---

Name \_\_\_\_\_ Title \_\_\_\_\_ Phone (Area code and number) \_\_\_\_\_

Home address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

SSN or FEIN \_\_\_\_\_ Date of birth \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ Percent of ownership \_\_\_\_\_ % Driver license number \_\_\_\_\_ State \_\_\_\_\_ County (or country, if outside U.S.) \_\_\_\_\_

Position held  General partner  Limited partner  Officer  Director  Corporate stockholder  Record keeper

# Texas Application for Manufactured Housing Sales Tax Permit

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

13. Legal name of owner (same as Item 1)

--	--

WORKING ADDRESS

14. Enter the business trade name and location where your records are maintained.

Trade name

Street address of location where records are maintained		Business phone (Area code and number)	
City	State	ZIP code	County

15. Texas Department of Housing and Community Affairs — Manufactured Housing Division license number

--	--

16. Enter the date of first business operation in Texas

	Month	Day	Year

PREVIOUS OWNER INFORMATION

**If you purchased an existing business or business assets, complete Items 17-20. If you did not, skip to Item 21.**

17. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.

Trade name	Taxpayer number of former owner

18. Enter the former owner's legal name. If known, enter the former owner's address and telephone number.

Legal name of former owner	Phone (Area code and number)		
Street address of former owner			
City	State	ZIP code	County

19. Check each of the following items you purchased.

Inventory     
  Corporate stock     
  Equipment     
  Real estate     
  Other assets

20. Purchase price of this business or assets and the date of purchase.

Purchase price		Month	Day	Year

SIGNATURES

21. The sole owner, all general partners, corporation president, vice-president, secretary or treasurer, managing director, or an authorized representative must sign this application. Representative must submit a written power of attorney with application. (Attach additional sheets, if necessary.)

Date of application

	Month	Day	Year

I (We) declare that the information in this document and any attachments is true and correct to the best of my (our) knowledge and belief.

Type or print name and title of sole owner, partner or officer	sign here	Sole owner, partner or officer
	▶	
Type or print name and title of partner or officer	sign here	Partner or officer
	▶	
Type or print name and title of partner or officer	sign here	Partner or officer
	▶	

**WARNING. You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at <http://www.Texas.gov>. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.**

Field office number	E.O. name	User ID	Date
---------------------	-----------	---------	------