



## Instructions for Completing Claim for Refund of Boat and Boat Motor Tax

### Instructions for Refund Requests

**Who May File** – The person who paid the tax qualifies to request a claim for refund of boat or boat motor tax paid on a boat or boat motor according to Comptroller Rule 3.741.

**When to File** – Claims for refund must be postmarked within four years of the date tax was due. Tax is due on the 45th working day after the day the boat and/or boat motor 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. an original Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt;
2. signed buyer's order or purchase invoice; and
3. documentation required under the specific refund reasons listed below.

Additional documentation may be requested.

### Specific Instructions

**Items h, l and 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 taxpayer number, use one of the following:

- Social Security number\*, if you are an individual recipient or sole owner of a business; or
- Federal Employer Identification Number, if set up as a corporation, partnership or other entity.

*\* 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.*

**Items d and e** – Enter the hull identification number and/or boat motor serial number from the Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt.

**Item i** – Enter the tax receipt number from the Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt.

**Item j** – Enter the tax receipt date from the Texas Parks and Wildlife Department Boat Registration/Titling Fees and Sales Tax Transaction Receipt.

#### **Item k – Reason Codes**

**A – Failure of Sale:** claimant must show proof the sale failed, 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 collecting entity, confirming/explaining why tax should be refunded.

**C – Sales or Use Tax Paid in Error:** claimant paid boat and/or boat motor sales or use tax when the New Resident Use Tax was due and/or the boat and/or boat motor was received as a gift.

- **New Residents:** claimant must show proof they are a new resident of Texas.
- **Gift:** claimant must include a signed letter from the donor stating the boat and/or boat motor was given for no consideration.

**D – Stolen Boat and/or Boat Motor:** claimant must include a copy of the police report showing boat or boat motor was reported stolen prior to purchase.

**E – Tax Paid on Incorrect Sales Price:** claimant must send a copy of the original bill of sale, signed by both seller and purchaser.

**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 buyers orders).

**G – Title Error/Tax Paid Twice:** see Reason Code B, Tax Collector Correction.

**H – Tax Paid on a Tax-Exempt Boat and/or Boat Motor:** tax was paid, but the boat and/or boat motor qualified (at time of purchase) for one of the following exemptions as provided by Tax Code Chapter 160:

- the state of Texas, its unincorporated agencies and instrumentalities;
- the United States, its unincorporated agencies and instrumentalities; or
- a volunteer fire department or other department, company or association organized for the purpose of answering fire alarms and extinguishing fires or for the purpose of answering fire alarms, extinguishing fires, and providing emergency medical services by members who receive no compensation or only nominal compensation for their services rendered, as long as the taxable boat or taxable outboard motor is used exclusively by the department, company or association for exempt purposes.

**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.

**Q – Other:** claimant must provide a signed statement detailing the reason for the refund request and documentation, if any, to support refund claim.

**Item 10** – Subtract Item 9 from Item 1. Multiply the amount by .95 on the tax receipts to determine the amount of refund that can be requested. *(Note: .05 percent of the tax is retained by the collector.)*