



Texas Application for Oil and Gas Well Servicing Tax Permit

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

General Information

Submit this application if you:

- perform certain oil and gas well services in Texas as described in the next paragraph;
- own, control, or furnish the tools, instruments and equipment used in providing well service; or
- use any chemical, electrical or mechanical process in providing service at any oil or gas well during the drilling and completion, reworking, or reconditioning of the oil or gas well.

Taxable Oil and Gas Well Services Include:

- cementing the casing seat of an oil or gas well;
- shooting, fracturing or acidizing the sands or other formations of the earth in an oil or gas well; or
- surveying or testing the sands or other formations or their contents in an oil or gas well by using instruments or equipment, at least a part of which are located in the well bore when the survey or test is conducted.

Tax Base and Tax Rate:

- The gross amount of the charge for service, less the reasonable wellhead value of any material used, consumed, expended in, or incorporated into the well is subject to a tax rate of 2.42 percent (.0242).
- If a service company chooses to reimburse itself by collecting the oil and gas well servicing tax from the customer, the reimbursement must be included in the service company's gross receipts.

Tax Report:

- Taxpayers must file the Texas Gross Receipts Tax Report for Oil and Gas Well Servicing Form 20-107.

Due Date:

- The tax report and payment are due on the 20th day of the month following the end of each calendar month. For example, the report and payment covering March receipts are due April 20.

Social Security, Federal Employer Identification and Vendor Identification Numbers:

Do not use dashes when entering Social Security, Federal Employer Identification, Texas Taxpayer or Texas Vendor Identification Numbers.

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); Texas 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.

For assistance:

Submit questions online at www.comptroller.texas.gov/web-forms/tax-help or call 800-531-5441, ext. 3-4276. Representatives are available Monday through Friday (except federal holidays) 8:00 a.m. - 5:00 p.m.

Completed and signed application should be mailed to:

Comptroller of Public Accounts
111 E. 17th Street
Austin, TX 78774-0100

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.

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• Do not write in shaded areas.

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TAXPAYER IDENTIFICATION

1. Legal name of owner

(If you are a sole owner, enter first name, middle initial and last name. For partnerships, enter the legal name of the partnership. Corporations enter the legal name exactly as it is registered with the Secretary of State. Other organizations, enter the title of the organization.)

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2. Mailing address

(Enter the complete mailing address where you want to receive mail from the Comptroller of Public Accounts.)

•

City

State

ZIP code

County

• • •

3. Daytime phone (Area code and number)

• - -

4. Social Security Number (SSN) if you are a sole owner

■ - -

5. Federal Employer Identification Number (FEIN), if any, assigned by the Internal Revenue Service

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(For Comptroller Use Only)

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6. Do you now have a taxpayer number for reporting any Texas tax or a Texas Vendor Identification Number? (If you have both, enter only the first eleven digits of the Vendor Identification Number.)

☐ YES ☐ NO

If "YES," enter number.

7. Business organization type (Complete only if you do not have a Texas taxpayer number)

- | | | |
|---|--|--|
| ☐ Profit Corporation (CT, CF) | ☐ General Partnership (PB, PI) | ☐ Business Trust (TF) |
| ☐ Nonprofit Corporation (CN, CM) | ☐ Professional Association (AP, AF) | ☐ Trust (TR) (Please submit a copy of the trust agreement with this application.) |
| ☐ Limited Liability Company (CL, CI) | ☐ Business Association (AB, AC) | ☐ Real Estate Investment Trust (TH, TI) |
| ☐ Limited Partnership (PL, PF) | ☐ Joint Venture (PV, PW) | ☐ Joint Stock Company (ST, SF) |
| ☐ Professional Corporation (CP, CU) | ☐ Holding Company (HF) | ☐ Estate (ES) |
| ☐ Other (explain) <input type="text"/> | | |

OWNERSHIP

8. If your business is a Texas entity, enter the Texas Secretary of State (SOS) registration number

Texas Secretary of State (SOS) registration no.

Registration date

Month Day Year

9. If your business entity was formed in another state, enter the state, registration number and date.

Home state

Registration number

Registration date Month Day Year

10. The first date of retail sales (Cannot be more than 90 days in the future)

Month Day Year

PARTNERS

11. Enter information for all partners - Attach additional sheets, if necessary.

*If a general partner is an individual, enter the SSN of the individual.

Name *SSN or federal EIN Title

Street address (Street and number, city, state, ZIP code) Phone (Area code and number)

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12. Legal name of owner (same as Item 1) (For Comptroller Use Only)			
SUCCESSOR INFORMATION	If you purchased an existing business or business assets, complete Items 13-16. If you did not, skip to Item 17.		
	13. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number. Trade name Texas taxpayer number of former owner 		
	14. Enter the former owner's legal name. If known, enter the former owner's address and phone number. Legal name Phone (Area code and number) Address of former owner (Street and number, city, state, ZIP code) 		
	15. Check each of the following items you purchased, including value of stock exchanged for assets. ☐ Inventory ☐ Corporate stock ☐ Equipment ☐ Real estate ☐ Other assets		
SIGNATURES	16. Purchase price of the business or assets and the date of purchase. Purchase price \$ Date of purchase Month Day Year		
	The sole owner, all general partners, president, vice-president, secretary, treasurer 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		
	17. I (We) declare that the information in this document and any attachments are 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

Upon receipt, the Comptroller's office normally processes applications within 10 business days.
Incomplete applications could cause delays in the application process and the mailing of permits.