



Texas Oyster Sales Fee Report

• Do NOT write in shaded areas.

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 numbers listed on this form.

a. T Code ■ 80100

c. Taxpayer number
■

d. Filing period

e. ■

f. Due date

g. Name and mailing address (Make any necessary name or address changes below.)

[Empty box for name and mailing address]

IMPORTANT

Black out this box if your mailing address has changed. Show changes by the preprinted information. -----> 1. []

If you are no longer in business or your business name and/or location has changed, refer to the Business Changes instructions on the back of this form.

h. ■

i. ■

REMINDER

Even if you do not handle or accept oysters from any harvest boat(s) in a specific month, you must still file a report with \$0.00 due.

		COLUMN A Total pounds handled <small>WHOLE NUMBERS ONLY</small>	COLUMN B Number of barrels (Column A ÷ 300) <small>ROUNDED TO 2 DECIMAL PLACES</small>	COLUMN C Number of containers over 110 lbs. <small>WHOLE NUMBERS ONLY</small>
Location name and address	Outlet number ■ Certificate number		■	■
Location name and address	Outlet number ■ Certificate number		■	■
Location name and address	Outlet number ■ Certificate number		■	■
Location name and address	Outlet number ■ Certificate number		■	■

j. ■ 80180

1. Total number of barrels (Column B total from ALL locations) (Rounded to 2 decimal places) 1. ■ _____
2. Fee amount due (Multiply the amount in Item 1 x \$1.00) 2. ■ _____
3. Total number of containers over 110 Lbs. (Column C total from ALL locations) (WHOLE NUMBERS ONLY) 3. ■ _____
4. Overweight penalty due (Multiply the amount in Item 3 x \$5.00) 4. ■ _____
5. Total fee and overweight penalty due (Item 2 plus Item 4) 5. ■ _____

28-100 (Rev.2-17/7)

*** DO NOT DETACH ***

6. Late penalty (See instructions on back) 6. _____
7. Interest due (See instructions on back) 7. _____
8. TOTAL AMOUNT DUE AND PAYABLE (Item 5 plus Item 6 and Item 7) 8. ■ _____

Taxpayer name

k. ■ [] l. []

■ T Code ■ Taxpayer number ■ Period

I declare that the information in this document and all attachments is true and correct to the best of my knowledge and belief.

sign here

Authorized agent

Preparer's name (Please print)

Daytime phone (Area code & number)

Date

Make the amount in Item 8 payable to **State Comptroller**. Our mailing address is **P.O. Box 149361, Austin, TX 78714-9361**.

If you have any questions regarding Oyster Sales Fee, contact the Texas State Comptroller's field office in your area or call 1-800-252-5555 or 512-463-4600.

Instructions for Completing Texas Oyster Sales Fee Report

General Information

Who Must File - The first certified shellfish dealer who harvests, purchases, handles, stores, packs, labels, unloads at dockside, or holds oysters taken from Texas waters must file a report with the Comptroller and pay the state \$1 for each barrel of oysters harvested, purchased, handled, or processed. *Even if you do not handle or accept oysters from any harvest boats in a specific month, you must still file a report with zero amount due. (Health and Safety Code, Section 436.103)*

When to File - Reports must be filed and any fee and/or overweight penalty due must be paid not later than the 20th day of the month following the month in which the barrel of oysters was handled. If the 20th day of the month falls on a weekend or legal holiday, the due date will be the first business day following the weekend or holiday.

Business Changes - It is your responsibility to notify the Comptroller's Office if your business changes or if you do not receive the correct forms to report your Oyster Sales Fee information. Make corrections to your mailing address and/or location information directly on the form next to the incorrect information. *To cancel your shellfish certificate of compliance, you must contact the Texas Department of State Health Services (DSHS).* You must continue to file Oyster Sales Fee Reports with the Comptroller until your Certificate of Compliance is canceled by DSHS.

For Assistance - If you have any questions concerning the Oyster Sales Fee, you may contact one of our tax policy specialists at 1-800-252-5555 or 512-463-4600.

Definitions

Barrel The equivalent of three (3) 100-pound containers of oysters.

Overweight penalty The penalty incurred for purchasing or selling containers of oyster shellstock weighing more than 110 pounds. The overweight penalty is \$5 per container weighing more than 110 pounds.

Late penalty The penalty incurred for filing and paying the Oyster Sales Fee Report after the due date. The late penalty is calculated as 10% of the total fee and overweight penalty due as reported in Item 5.

Specific Instructions

Column A - For each business location, enter the total number of pounds of oyster shellstock handled for the report period. Transfer this information from the Oyster Sales Fee Calendar for each location. *Enter whole numbers only.*

Column B - For each business location, enter the total number of barrels of oyster shellstock handled for the report period. To calculate the number of barrels handled, divide the figure in Column A by 300, then round the result to 2 decimal places. *You must enter two decimal places, even if the result of your calculation is a whole number.* (Example: Enter 617.00 if the result is 617 or 735.34 if the result is 735.335) The number of barrels entered in Column B should match number of barrels from the Oyster Sales Fee Calendar for each location.

Column C - For each business location, enter the total number of containers of oyster shellstock handled for the report period that weighed more than 110 lbs. Transfer this information from the Oyster Sales Fee Calendar for each location.

Item 1 - Enter the total number of barrels of oyster shellstock handled by all locations (add Column B for all locations). *You must enter two decimal places, even if the result of your calculation is a whole number.*

Item 2 - Enter the total fee due for the amount of oyster shellstock handled during the report period for all locations. (Multiply the figure in Item 1 by \$1.) *You must enter dollars and cents.*

Item 3 - Enter the total number of containers handled by all locations that weighed more than 110 pounds (add Column C for all locations). *Enter whole numbers only.*

Item 4 - Enter the total overweight penalty due for all locations (Multiply the figure in Item 3 by \$5.) *You must enter whole dollars.*

Item 5 - Enter the total fee and overweight penalty due for all business locations (Item 2 + Item 4). *You must enter dollars and cents.*

Item 6 - LATE PENALTY. If you are filing your report AFTER the due date, enter 10% of the amount in Item 5.

Item 7 - INTEREST. If any fee or overweight penalty is unpaid 61 days AFTER the due date, enter interest on the amount in Item 5 calculated at the rate published in Pub. 98-304, online at www.comptroller.texas.gov/, or at 1-877-447-2834.

Item 8 - Enter the total fee, overweight penalty, late penalty and interest due for the report period (add Items 5 - 7).