

FORM 10-147

CREDIT TRANSFER FORM for Natural Gas Tax

a. T Code ■ **37490**

c. Taxpayer number

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To request information for review or to request error correction, contact us at the toll-free number listed on this form.

d. Taxpayer name and mailing address

• **Instructions on reverse**
 • **Do not write in shaded area**

e. YES NO
 1 2
 f. PM

Use this form to transfer credits from one reporting period to another. For Columns A-F below, see instructions on the back of this form.

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
Transfer FROM	Tax Sub Type	Amount Transferred (Do not use brackets)	Transfer TO	Tax Sub Type	Reason Code
y y m m		DOLLARS AND CENTS	y y m m		
1. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
2. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
3. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
4. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
5. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
6. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
7. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
8. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
9. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
10. ■ <input type="text"/>	■ <input type="text"/>	■ \$ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>	■ <input type="text"/>
11. TOTAL AMOUNT TRANSFERRED		■ \$ <input type="text"/>	(Each page should be totaled separately.)		c/c ■ <input type="text"/>

TAX SUB TYPE 37 Purchaser – Natural Gas 49 Producer – Natural Gas	REASON CODES 1 - Marketing costs 2 - Legislative exemption 3 - Tax reimbursement 4 - Overpaid tax 5 - Value reduction 6 - Credit interest
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Check this box if an Assignment of Right to Refund (Form 00-985) is attached.

**No transfer of credit will occur if a filing period in Column A is in error status.
 The credits listed on this transfer form are subject to verification prior to processing the credit amounts.**

Mail to: COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17th Street Austin, Texas 78774-0100	I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.	
	Printed name	Daytime phone (Area code and number)
	sign here Taxpayer or authorized agent	Date

INSTRUCTIONS

- Item c:** Enter the 11-digit taxpayer number assigned by the Comptroller.
- Item d:** Enter the taxpayer's name and mailing address.
- Column A:** Enter the year/month **from** which the credit is to be transferred.
- If the **from** filing period is in monthly filing status, enter the date in YYYYMM format.
 - If the **from** filing period is in annual filing status, enter the date in YY format.
- Column B:** Enter the 2-digit "Tax Sub Type" for natural gas tax.
- A purchaser is identified as "Tax Sub Type" 37.
 - A producer is identified as "Tax Sub Type" 49.
- Column C:** Enter the amount of the credit to be transferred. Do not use credit brackets. Enter dollars and cents.
- Column D:** Enter the year/month **to** which the credit is to be transferred.
- If the **to** filing period is in monthly filing status, enter the date in YYYYMM format.
 - If the **to** filing period is in annual filing status, enter the date in YY format.
- Column E:** Enter the 2-digit "Tax Sub Type" for natural gas tax.
- A purchaser is identified as "Tax Sub Type" 37.
 - A producer is identified as "Tax Sub Type" 49.
- Column F:** Enter the 1-digit reason code that indicates the primary reason for the majority of the credit to be transferred, to the best of your knowledge and belief.
- Item 11:** Enter the total amount of credits to be transferred in Column C. Each page must be totaled separately.

1. If the credit has not been previously verified by a field auditor, then a letter must be attached to this credit transfer form indicating the specific grounds on which the credit is based for marketing costs, value reduction and tax reimbursement reasons. The letter must indicate the lease name(s) and number(s) and the specific reason(s) that created each credit amount listed on the credit transfer form.
2. If transferring a credit from one taxpayer to another, please enter the assignor's taxpayer number in Item "c" and attach a current and signed Assignment of Right to Refund (Form 00-985) listing the taxpayer name and number of the assignee.
3. No transfer of credit will occur if one or more of the following conditions exist:
 - a letter is not provided for the specific grounds on which the credit is based;
 - a filing period in Column A is in "critical" error status;
 - a current and signed Assignment of Right to Refund (Form 00-985) not provided with this form;
 - an error is found on this credit transfer form;
 - transferring credits from natural gas tax to crude oil tax account. A letter must be submitted when transferring credits from a natural gas tax to crude oil tax account listing the report periods, taxpayer name, 11-digit taxpayer number, tax type, sub type and credit amounts.
 - missing reason code(s), subtypes, taxpayer name and address; and/or
 - no signature. A printed name, signature, date and daytime phone number are required.
4. Credits listed on the transfer form are subject to verification prior to processing the transfer.

For tax assistance, call (800) 252-1384 toll free nationwide. The Austin number is (512) 463-4600.