

ASSIGNMENT OF RIGHT TO REFUND

To the Comptroller of Public Accounts for the State of Texas (hereinafter "Comptroller"):

(1) My name is _____, and I am a duly authorized representative of _____ (the "Assignor"). By executing this Assignment of Right to a Refund ("Assignment"), the Assignor assigns all rights and interest to the tax refund herein described that the Assignor may have to _____ (the "Assignee"), subject to the limitation noted herein. The Assignee's Taxpayer Number is _____ (if permitted in Texas).

(2) Assignor hereby assigns the Assignee (select either "a" or "b"):

_____ a. The right to file a request for a refund and to receive the refund.

_____ b. The right to receive the refund only.

(3) The tax refund that is the subject of this Assignment is described as follows:

Tax & Sub Type: _____

Period: _____

Transactions: _____
_____ (Attach schedule, if necessary.)

Other specific limitations: _____

(4) The Assignor understands that the Comptroller may require both parties to provide documents for information necessary for the Comptroller to verify the validity of the refund claim and/or to transfer any verified amount to the Assignee.

(5) By executing this Assignment, the Assignor affirms that the Assignor has neither previously claimed a refund nor taken a credit on a return for taxes that are subject of this Assignment, and further affirms that the Assignor will not claim a refund or a credit for those taxes in the future.

Assignor Entity Name Assignor Taxpayer Number

Print or type the name of person authorizing assignment

Relationship to entity (Officer, Director, Partner, Managing Member)

Signature of person authorizing assignment Date

Area code/daytime phone number

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. Visit www.comptroller.texas.gov/about/contact for contact information.

Instructions for Completing an Assignment of Right to Refund (Form 00-985)

General Information

A person who does not hold a sales and use tax permit and who has paid tax in error to a permitted seller may request a refund directly from the permitted seller to whom the tax was paid. Alternatively, a permitted seller may assign its right to refund to the purchaser, who may then request a refund directly from the Comptroller as provided by Rule 3.325(a)(4).

A valid *Assignment of Right to Refund* (Form 00-985) must be submitted to the Comptroller's office prior to the expiration of the 4-year statute of limitations for the specific tax, along with a valid refund request. Please note that, except for Crude Oil/Natural Gas Production assignments, additional, amended or corrected assignment forms may not be accepted or included within a refund claim once it has been assigned to an office for verification. Rather, the claimant must submit a new, standalone claim which will be subject to its statute of limitation based on the postmark date of the new, valid claim.

Form 00-985 may also be used to assign the right to refund from an assignor to another assignee, assuming the assignor has the right to assign the refund. An **assignor** is a person who transfers rights, property or benefits to another. An **assignee** is a person or entity to which rights, property or benefits are transferred. Crude Oil/Natural Gas Production assignments with additional, amended or corrected assignment forms will be reviewed on a case-by-case basis to determine whether a standalone claim is warranted.

Form 00-985 must be signed by an authorized employee of the assignor whose duties include administering the taxpayer's rights and responsibilities with the Comptroller's office, such as an officer, director, partner, managing member, controller or office/tax manager, who is directly involved with overseeing the business's periodic reporting of state taxes. The Comptroller's office may conduct third-party verification by contacting the assignor to confirm that the employee who signed Form 00-985 is someone whose duties typically include administering the taxpayer rights and responsibilities mentioned above.

Specific Instructions

- The language on Form 00-985 cannot be altered in any way.
- In Paragraph (1) of Form 00-985, the signer's name and "Assignor" entity name should be filled out and must match the signer's name and "Assignor Entity Name" at the bottom right of the form.
- In Paragraph (1), "Assignee" must show the legal name of the entity that is filing the refund claim. The "Assignee Taxpayer Number" can be blank if the assignee does not have a sales tax permit in Texas. If an assignee's taxpayer number has been provided, enter the correct taxpayer number for the assignee. For Crude Oil/Natural Gas Production Tax refunds, the "Assignee Taxpayer Number" must not be blank as the assignee must have maintained an active Crude Oil/Natural Gas Production Tax permit during all requested refund periods.
- In Paragraph (2), select either "a" or "b". If "a" is marked, the assignee must file the refund claim. If "b" is marked, the assignor must file the refund claim, however the assignee will receive the refund.
- In Paragraph (3), "Tax & Sub Type" enter the correct tax type (and sub type if applicable) for the refund claim filed. For a list of tax types, visit: <https://comptroller.texas.gov/taxes/a-to-z.php>.
- In Paragraph (3), "Period" enter the specific date range for which refund rights are assigned. The period listed may include more months than the refund claim, but only the periods requested and that are in statute will be reviewed in the refund claim.
- In Paragraph (3), "Transactions" for sales tax refunds, list the specific transactions for which refund claim rights are assigned, which should be referenced by invoice numbers. Only the specified transactions listed will be eligible for refund. For Crude Oil or Natural Gas Production Tax refunds, list the name and number of the specific leases. Transactions may include specific report Document Locator Numbers (DLNs), but it is not required. If the space on Form 00-985 is not adequate to list all transactions, a schedule of the transactions or leases must be attached to the form, both when the assignor signs the form and when the claimant/assignor submits their claim to the Comptroller's office. Therefore, Form 00-985 and attached schedule must be provided by or to the assignor upon signing. If Form 00-985 references an attached schedule, but the attached schedule is not attached directly to the form itself, the form is invalid and no rights to refunds have been assigned.
- In Paragraph (3), "Other specific limitations" the assignor may fill this out to exclude any number of transactions from a specified range or any other limitations such as tax amounts. For Crude Oil/Natural Gas Production Tax refunds, limitations may include, but are not limited to, specific leases, taxpayer identification numbers (if different from the refund requester), tax amounts or reason for refund (such as marketing cost or legislative exemption).
- Ensure that all information from the assignor at the bottom right of Form 00-985 is filled out with the information requested. "Assignor Taxpayer Number" refers to the assignor's Texas 11-digit permit number under which the assigned transactions were reported. This is **not** to be confused with the assignor's 9-digit Federal Employer Identification Number (FEIN).