

REQUEST FOR WAIVER OF TEXAS OYSTER SALES FEE REPORTING REQUIREMENTS

You have certain rights under Ch. 559, Government Code, to review, request, and correct information we have on file about you. Contact us at the address or toll-free number listed on this statement.

Taxpayer name and mailing address		Certificate year
		<p>FOR COMPTROLLER USE ONLY</p> <p>■ 00991 ■ 8024</p> <p>Reference number ■</p>
Outlet name	Taxpayer number	
Outlet address	Certificate number	Outlet number

Health and Safety Code, Section 436.103, requires the first certified shellfish dealer who harvests, purchases, handles, stores, packs, labels, unloads at dockside, or holds oysters taken from Texas waters to pay the state a \$1 fee for each barrel of oysters harvested, purchased, handled, or processed by the certified shellfish dealer. The law also provides that certified shellfish dealers shall file a monthly report with the Comptroller of Public Accounts to remit any oyster sales fee or penalty that is due for the report period. A dealer who fails to pay a fee or penalty imposed by this section in full within the prescribed period is liable for the amount of the fee or penalty and an additional penalty of 10 percent of the amount of the fee or penalty.

I, on behalf of the taxpayer named above, hereby notify the Comptroller of Public Accounts that this taxpayer, at the specified location, is not the first certified shellfish dealer to harvest, purchase, handle, store, pack, label, unload at dockside, or hold oysters taken from Texas waters. Since current operations do not confer liability for paying the Texas oyster sales fee, we request that the Comptroller waive the monthly oyster sales fee reporting requirement for this location.

If, at a later date, this taxpayer intends to change plant operations in a manner that requires payment of the oyster sales fee, the taxpayer agrees to inform the Comptroller's Tax Policy Division, in writing, prior to implementing the change.

I understand that failure to properly contact the Comptroller to update this taxpayer's account status may constitute justification for legal action against the business.

Name and title of owner or authorized representative (Please print)

**sign
here** ▶

Signature of owner or authorized representative

Date

To request a reporting waiver, return this form to:

COMPTROLLER OF PUBLIC ACCOUNTS
Tax Policy Division
P.O. Box 13528
Austin, TX 78711

For assistance, call us toll free at 1-800-531-5441, extension 50009.