



## Mandatory Payment and Reporting Thresholds for Texas Taxes

### \$10,000

#### Electronic Funds Transfer

- Sales/Use Tax
- Franchise Tax
- Bank Franchise Tax
- Crude Oil Producer
- Crude Oil Purchaser
- Diesel Fuel
- Direct Pay Sales Tax
- Gasoline
- Hotel Occupancy Tax
- Insurance Premium Tax
- Mixed Beverage Gross Receipts Tax
- Mixed Beverage Sales Tax
- Motor Fuels Transporter
- Motor Vehicle Gross Rental Receipts Tax
- Natural Gas Producer
- Natural Gas Purchaser

### \$50,000

#### Electronic Reporting

- Sales/Use Tax
- Crude Oil Producer
- Crude Oil Purchaser
- Diesel Fuel
- Direct Pay Sales Tax
- Gasoline
- Hotel Occupancy Tax
- Insurance Premium Tax
- Mixed Beverage Gross Receipts Tax
- Mixed Beverage Sales Tax
- Motor Fuels Transporter
- Motor Vehicle Gross Rental Receipts Tax
- Natural Gas Producer
- Natural Gas Purchaser

### **\$100,000 Payment Requirement**

Taxpayers who paid \$100,000 or more for a specific tax are required to transmit payments using the TEXNET system.

### **Franchise Tax**

The law requires all No Tax Due Reports originally due after Jan. 1, 2016 to be filed electronically.

### **International Fuel Trade Agreement (IFTA)**

Taxpayers who paid \$100,000 or more must report electronically through WebFile or EDI.

Note: Payment thresholds apply to a single category of payments or taxes during the preceding fiscal year.