2024 Texas Franchise Tax eFile Process Schedule

Who Needs to Apply

Software vendors (tax software developers) or qualified entities must be approved for report year 2024. The approval allows for the submission of current report year (2024) and past report years (2010-2023).

Approval for 2024

April 1, 2024, is the deadline for vendors and qualified entities to obtain final approval from the Comptroller's office to transmit returns via Texas Franchise Tax Return Filing System.

Annual Approval Required

Due to legislative, forms and coding changes, there is a need to reapply each report year. Vendors or qualified entities can continue to transmit for prior report years if previously approved.

What are the steps for participation?

Interested vendors and qualified entities must complete the questionnaire https://comptroller.texas.gov/web-forms/developer/ *(Only required with the initial request for approval.)*

Once the questionnaire is received and reviewed, the Comptroller's office will provide a Letter of Intent from XMLBusiness@cpa.texas.gov. This email address will be used for all correspondence. The Letter of Intent must be signed and returned each year. Interested parties wanting to ping or submit test returns must provide an IP address(s) to the Comptroller's office at XMLBusiness@cpa.texas.gov.

What are the Timelines

Test and Enrollment Period – February 15, 2024, to April 1, 2024

During this period, vendors or qualified entities can submit tests for approval with Comptroller's office. Tests must correctly pass Comptroller business rules and edits. The Comptroller's office will have personnel available to respond to inquiries and provide assistance with individual tests. Also, electronic approval is contingent on approval for paper submission. Concurrent testing for both is allowed and encouraged.

The Comptroller's office will provide you the following for testing:

- User ID
- Password
- Test taxpayer numbers and WebFile numbers
- Test packet *(instructions and test data)*

Please note that if you are a returning vendor, your logon credentials will not change. Please provide any updated or new origination IP addresses. *Our test endpoint URL is*:
https://mycpa.cpa.state.tx.us/franchiseefilevendorapproval/services/FranchiseServicePort/wsdl/FranchiseService.wsdl

Schema Changes for 2024 Report Year

The No Tax Due Report is no longer available for 2024 reports. Effective for reports due on or after Jan.1, 2024, an entity that has annualized total revenue less than or equal to the no tax due threshold of $2.47 million

is not required to file a No Tax Due Report. However, the entity is still required to file a Public Information Report (PIR) or an Ownership Information Report (OIR). The schema has been updated to allow for standalone PIR and/or OIR submissions.

Also, a pre-qualified new veteran-owned business as defined in Texas Tax Code Section 171.0005 is no longer required to file a No Tax Due Report for the first five years the business qualifies as a new veteran-owned business. A new veteran-owned business is not required to file a PIR or OIR for that five-year period.

A passive entity as defined in Texas Tax Code Section 171.0003; an entity that is a Real Estate Investment Trust (REIT) meeting the qualifications specified in Texas Tax Code Section 171.0002(c)(4); and an entity that has zero Texas gross receipts must file either the EZ Computation Report or the Long Form. The passive and REIT questions have been added to the EZ and Long Form schemas. A REIT and an entity with zero Texas gross receipts must file a PIR or OIR. A passive entity is not required to file a PIR or OIR.

Tax rates remain the same and the EZ Computation (05-169) threshold remains $20,000,000.