

Texas Retail Compliance Checklist

Prepared by Griffin Compliance Group

1) Business Name & Registrations

- 1 File Assumed Name Certificate (Form 503) with the Texas Secretary of State (SOSDirect).
- 2 Verify entity status and franchise tax account with the Texas Comptroller.

2) Texas Sales & Use Tax

- 1 Apply for a Sales Tax Permit through the Texas Comptroller (Form AP-201).
- 2 Use Form 01-339 for Resale & Exemption Certificates (keep for your records).
- 3 File and pay online via Webfile by the 20th of each month or quarterly due dates.

3) Texas Franchise Tax

- 1 File annual report and pay franchise tax by May 15 each year.

4) Hiring & Payroll Basics

- 1 Register for Texas Unemployment Tax (SUTA) with TWC within 10 days of liability.
- 2 Report new hires within 20 days to the Texas OAG/TWC portal.
- 3 Texas has no state income tax; withhold federal FICA/FIT only.

5) Workplace Posters

- 1 Download free required posters from TWC and DOL Poster Advisor.

6) Workers' Compensation

- 1 If non-subscriber, file Form DWC-005 annually and post required notices.

7) Industry-Specific Permits

- 1 Apply for tobacco/e-cigarette retailer permits through the Texas Comptroller.
- 2 Apply for alcohol permits via the Texas Alcoholic Beverage Commission (AIMS portal).

8) Local Licenses & Occupancy

- 1 Obtain a Certificate of Occupancy (CO) from your city before opening.

9) Beneficial Ownership (BOI) Reporting

- 1 Monitor FinCEN updates — domestic U.S. companies currently exempt under 2025 rule changes.

For official resources, visit:

- 1 Texas Comptroller – <https://comptroller.texas.gov>
- 2 Texas Secretary of State – <https://www.sos.state.tx.us>
- 3 Texas Workforce Commission – <https://www.twc.texas.gov>
- 4 Texas Department of Insurance, DWC – <https://www.tdi.texas.gov/wc>
- 5 Texas Alcoholic Beverage Commission – <https://www.tabc.texas.gov>