

SPECIAL TAXES AND FEES

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NEWSLETTER

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STAY INFORMED

This newsletter is published each December. Back issues are available on our website.

For more information regarding the special tax and fee programs administered by the California Department of Tax and Fee Administration (CDTFA), please go to www.cdtfa.ca.gov. You can also sign up online to receive this newsletter at *Sign Up for CDTFA Updates*.



Agency restructured to better serve taxpayers and fee payers

Beginning July 1, 2017, most duties performed by the California State Board of Equalization (Board) were transferred to the newly created California Department of Tax and Fee Administration (CDTFA) and the Office of Tax Appeals. This restructure is a result of Assembly Bill 102, *The Taxpayer Transparency and Fairness Act of 2017*, which was signed into law.

The Board will continue to perform the duties it was assigned by the California State Constitution, which include administering certain programs related to property taxes, insurance taxes, and excise taxes on alcoholic beverages.

Until December 31, 2017, the Board will continue to hear taxpayer and fee payer appeals on all types of tax and fee matters. However, beginning January 1, 2018, the Board will only hear appeals related to the programs it constitutionally administers, and the Office of Tax Appeals will hear appeals on all other tax and fee matters, such as franchise and income tax appeals, sales and use tax, and other special taxes and fees.

Requirements to register, file, and pay taxes and to meet other obligations are the same as required prior to July 1, 2017; however, the agency administering that tax or fee may have changed. Schedules, forms, and payments will generally be the same during the transition. You will be notified of any future changes and are encouraged to visit CDTFA's website for more information.

Your patience during the transition is appreciated. Please call 1-800-400-7115 (TTY:711) with any questions.

New Legislation



The following is a summary of law changes enacted during the 2017 California legislative session that affect several CDTFA special tax and fee programs. The changes described in this article are effective January 1, 2018, unless otherwise noted.

- Assembly Bill (AB) 102 (Stats. 2017, Ch. 16, operative July 1, 2017) transfers the Board's administrative authority and its respective powers and duties to the CDTFA which this bill creates, and creates the Office of Tax Appeals to replace the Board as the body to hear and determine appeals on sales and use tax, special taxes and fees (excluding the alcoholic beverage tax and the tax on insurers), and personal income and corporation tax matters.
- AB 111 (Stats. 2017, Ch. 19) requires state agencies to run criminal background checks on an employee, prospective employee, agent, volunteer, vendor, contractor, or subcontractor, or employee of a contractor who has access to federal tax information.
- AB 398 (Stats. 2017, Ch. 135) makes numerous, substantive changes to the California Global Warming Solutions Act of 2006, including,

suspending the annual fire prevention fee effective fiscal year 2017-18, and repealing the fire prevention fee statutes on January 1, 2031.

- AB 525 (Stats. 2017, Ch. 272) extends until January 1, 2023, the CDTFA's ability to compromise certain final tax and fee liabilities for (1) businesses that are not discontinued or transferred if the final liability arises from transactions in which the taxpayer or fee payer did not collect reimbursement of the tax or fee, (2) persons liable as successors, and (3) consumers who incurred a use tax liability.
- Senate Bill (SB) 1 (Stats. 2017, Ch. 5, effective April 28, 2017) increases the excise tax on motor vehicle fuel (MVF), excluding aviation gasoline, by \$0.12 per gallon; increases the excise tax on diesel fuel by \$0.20 per gallon; increases the sales and use tax on retail sales of diesel fuel by 4 percent (4.00%) all changes operative November 1, 2017. It also imposes a storage tax on tax-paid MVF or diesel fuel held in non-bulk inventory for sale on November 1, 2017. See related article in the Diesel Fuel and Motor Vehicle Fuel Taxes section.
- SB 94 (Stats. 2017, Ch. 27, effective June 27, 2017) repealed the Medical Cannabis Regulation and Safety Act (MCRSA) and included certain provisions of the MCRSA in the adult-use licensing provisions of Proposition 64. The consolidated provisions, for both medicinal and adult-use cannabis are now known as the *Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA)*. For more information, see related articles in the Cannabis Taxes section below.

Cannabis Taxes



New cannabis taxes beginning January 1, 2018

Beginning January 1, 2018, two new cannabis taxes apply as follows:

1. A 15 percent excise tax is imposed upon retail purchasers of cannabis and cannabis products. Retailers of cannabis and cannabis products are required to collect the 15 percent excise tax from the purchaser based on the "average market price" and pay it to their cannabis distributor.
2. A cultivation tax is imposed upon cannabis cultivators on all harvested cannabis that enters the commercial market. Cannabis cultivators are required to pay the cultivation tax to either the distributor or the manufacturer depending on the type of transaction (if the unprocessed cannabis is first sold or transferred to a manufacturer, then the cultivation tax is collected by the manufacturer and subsequently remitted to the distributor). The rate of the cultivation tax is:
 - o \$9.25 per dry-weight ounce of cannabis flowers
 - o \$2.75 per dry-weight ounce of cannabis leaves

New requirements for distributors due to SB 94

SB 94 recently amended proposition 64. Cannabis distributors are now required to collect and remit the cannabis excise tax and the cultivation tax to CDTFA. Therefore, if you are a cannabis distributor, you are required to:

- Register online with the CDTFA for a cannabis tax permit. To register your cannabis business for the proper permits, click the "Register" button on the home page of our website at www.cdtfa.ca.gov. Select *Register a business activity with CDTFA*, then select number 3 *Cannabis business activities* and any other applicable items. On the next page, you will have the option to select one or more activities related to the cannabis businesses. Follow the prompts to be registered for the required permits.

- Beginning January 1, 2018, collect the 15 percent excise tax from cannabis retailers to whom you sell or transfer cannabis and/or cannabis products. The excise tax is collected based on the "average market price."
- Beginning January 1, 2018, collect the cannabis cultivation tax from cultivators, or collect the cultivation tax from manufacturers if the cannabis is sold or transferred to a manufacturer first. The manufacturer is required to collect the cultivation tax from the cultivator when the cannabis is transferred or sold to the manufacturer.
- Electronically file both your cannabis tax return and your sales and use tax return and remit any tax amounts due and/or collected to the CDTFA by the due date.

As sellers of tangible personal property in this state, cannabis cultivators (includes nurseries and processors), manufacturers, microbusinesses, and retailers are also required to obtain and maintain a seller's permit. If you do not already have a seller's permit, you can register online on our website at services.cdtfa.ca.gov/ereg/index.boe.

To learn how the cannabis taxes and sales and use taxes apply to your business activities, and for other important information, including how to calculate the tax due, invoicing requirements, tax exemptions, and recordkeeping, read our online *Tax Guide for Cannabis Businesses*.

Additionally, the CDTFA has proposed emergency regulations for the cannabis tax program. The proposed emergency regulations are posted on our website at www.cdtfa.ca.gov/formspubs/cannabisIPweb112017.pdf.

To ensure you receive the latest news on cannabis tax compliance and related issues like CDTFA-issued special notices and news releases, sign up for the CDTFA cannabis outreach email list on our website at www.cdtfa.ca.gov/subscribe/cannabis.aspx.

Cigarette and Tobacco Products: Taxes and Licensing



Tax rate on other tobacco products increased on July 1, 2017

Effective July 1, 2017, through June 30, 2018, the tax rate on distributions of “other tobacco products, (OTP)” including all cigars, chewing tobacco, and any other product containing tobacco or nicotine (including vaping liquid and electronic cigarettes that contain nicotine), increased from 27.30 percent to 65.08 percent of the wholesale cost.

The tax increase is attributable to passage of Proposition 56 which increased the state excise tax on a package of 20 cigarettes from \$0.87 to \$2.87 effective April 1, 2017. The tobacco product tax rate is calculated to be the equivalent rate to the combined cigarette tax rate.

Tobacco product sales by out-of-state distributors to in-state distributors

The sale of OTP by an out-of-state California-licensed tobacco products distributor to an in-state California-licensed tobacco products distributor is **not** considered a distribution of OTP in California by the out-of-state seller. Instead, the licensed distributor in California who purchases the OTP and makes the distribution of OTP in the state owes the applicable excise tax. For further information, please see our September 2017 Special Notice, *Tobacco Product Sales by Out-of-State To In-State Distributors*.

Cigarette and Tobacco Products Tax Regulation 4001, Retail Stock

Cigarette and Tobacco Products Tax Regulation 4001, *Retail Stock*, was adopted February 22, 2017, and effective July 1, 2017. The regulation clarifies the definition of retail stock for cigarette and tobacco products tax purposes, and provides specific scenarios to determine whether inventory is considered retail stock. All untaxed cigarette and tobacco products placed in retail stock are considered to have been distributed and the excise tax is due at that time.

For additional information, you may view the Cigarette and Tobacco Products Tax Guide or the June 2017 Special Notice, *Clarifying Retail Stock for Cigarette and Tobacco Products Tax Purposes*.

Distributors - completing your Cigarette Schedule F

Schedule F on the *Cigarette Tax Disbursement Schedule* is used to report cigarettes stamped and sold in California by a distributor and must be filed with your monthly *Cigarette Distributor's Tax Report*. Instructions for completing Schedule F can be found on page 9 of the *Instructions for Preparing Cigarette Tax Schedules*.

Please remember to use only the Product Brand/Variant Name found on the California Attorney General's Tobacco Directory. Additionally, only use the Unit of Measure Codes listed in the *Instructions for Preparing Cigarette Tax Schedules*. Although you are allowed to use any of the codes listed, we prefer that you report in STK (Individual Cigarette Sticks). Using the product brand/variant name from the California Tobacco Directory and only reporting in sticks will greatly reduce the chances that our staff will need to contact you for additional information.

What can I do with my affixed and unaffixed ten (10) denomination cigarette tax stamps?

Effective April 1, 2017, Proposition 56 expanded the definition of tobacco products to include little or small cigars. Packages of little or small cigars with stamps affixed prior to April 1, 2017, may be sold as tax-paid tobacco products to licensed wholesalers and retailers. Unaffixed 10 denomination stamps can no longer be used in California and must be returned to the CDTFA for a refund. You may send your claim for refund by mail to:

Appeals and Data Analysis Branch (ADAB)
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0033

You may also fax your refund claim to 1-916-323-9497, or email it to adab@cdtfa.ca.gov.

Please note, the last day for cigarette distributors to claim a refund on pre-Proposition 56 stamps (gold/yellow) is March 31, 2020. All cigarette tax stamps issued prior to the gold/yellow stamps are out of statute and cannot be refunded.

Tax guide for cigarette and tobacco products

The CDTFA's *Cigarette and Tobacco Products Tax Guide* provides information on tax and licensing requirements. We continually update the *Cigarette and Tobacco Products Tax Guide* for tax law changes.

Diesel Fuel and Motor Vehicle Fuel Taxes



SB 1 impacts for MVF and diesel fuel excise taxes

Effective November 1, 2017, the excise tax rate for MVF increased from 29.7 cents (\$0.297) to 41.7 cents (\$0.417) per gallon, an increase of 12 cents (\$0.12) per gallon, the excise tax rate for diesel fuel increased from 16 cents (\$0.16) to 36 cents (\$0.36) per gallon, an increase of 20 cents (\$0.20) per gallon, and the additional statewide sales and use tax rate imposed on retail sales of diesel fuel increased from 1.75 percent to 5.75 percent, an increase of 4.00 percent. The following are some of the impacts of SB 1 on MVF and diesel fuel taxes.

Storage tax requirement for retailers, wholesalers, and suppliers

Retailers, wholesalers, and suppliers holding 1,000 or more gallons of tax-paid non-bulk inventory are responsible for payment of a storage tax on all tax-paid MVF (excluding aviation fuel) or diesel fuel held in non-bulk inventory for sale at 12:01 a.m. on November 1, 2017. The storage tax is due on a per gallon basis on MVF and diesel fuel that has not been subject to the tax increase. The storage tax return and tax must be remitted by January 1, 2018. For further information, see our October 2017 Special Notice, *Fuel Retailers, Wholesalers, and Suppliers Storage Tax Return Requirement*.

Audit verification of motor vehicle fuel and diesel fuel storage tax

To ensure proper reporting of the storage tax, your account(s) may be selected for an audit. In general, you may be requested to furnish the following records:

1. Copies of the storage tax returns filed and supporting work papers used to prepare the return.
2. Purchase invoices and bills of lading for all tax-paid MVF or diesel fuel purchased.
3. MVF or diesel fuel inventory records, including pump meter readings and tank readings.
4. Fuel sales records.

To learn more about how to prepare for an audit, please see publication 76, *Audits*.

Rate change for international fuel tax agreement (IFTA) and interstate user diesel fuel tax (DI) licensees

With the enactment of SB 1, the IFTA and interstate user diesel fuel tax rate increases to 57.0 cents (\$0.570) per gallon for the period November 1, 2017, through June 30, 2018.

The \$0.570 per gallon includes:

- Diesel fuel tax of 36.0 cents (\$0.360) per gallon; and
- An additional excise tax of 21 cents (\$0.210) per gallon of diesel fuel

Mid-period tax rate increase - exempt bus operators, government entities, and interstate users

Diesel fuel exempt bus operators, government entities, and interstate users that file their tax returns for reporting periods other than a monthly basis will be reporting their transactions at two different rates for their reporting period that includes November 1, 2017. You will receive a special tax return for this period that has two columns for reporting transactions, one for the rate through October 31, 2017, and one for the rate as of November 1, 2017.

Exemption from the sales and use tax rate increase – qualified users and exempt purchasers of diesel fuel

There are two types of partial exemptions from the sales and use tax on diesel sales. Below are the sales and use tax rates on diesel fuel sold under an exemption certificate for qualified farming activities and food processing and for other off-highway uses, including exempt bus operations. These rates are not impacted by the SB 1 rate increases.

Type of Activity	Partial Sales and Use Tax Rate on Diesel Fuel ¹	Exempt From
Qualified Farming Activities and Food Processing	2.25%	The State General Fund portion of the sales and use tax rate (10.75%)
Off-Highway, including Exempt Bus Operations	7.25%	The additional state sales and use tax imposed under Revenue and Taxation Code sections 6051.8 and 6201.8 (5.75%)

¹ You must add district taxes where applicable. District tax rates for your area are available on our website.

Terminal operators – ensure your position holders are licensed

If you are a terminal operator, you should make sure all your position holders are properly licensed. A supplier's license is required for a position holder, blender, enterer, refiner, or a throughputter of motor vehicle fuel and diesel fuel. If a position holder does not hold a supplier's license as required, you may be jointly liable for the excise taxes they owe.

Emergency Telephone Users Surcharge and Prepaid 911 Surcharge for Telecommunication Service Suppliers



2018 surcharge rate information

The Governor's Office of Emergency Services (OES) determines the rate of the emergency telephone users surcharge and the rate for the prepaid 911 surcharge component of the prepaid mobile telephony services (MTS) surcharge each year. Visit our website for the new rates that will be in effect for these programs as of January 1, 2018.

Reminder to direct sellers – proper application of the prepaid 911 surcharge

This is a reminder for direct sellers of prepaid MTS that the prepaid 911 surcharge rate, which is currently set at 0.75%, should be applied to the entire retail selling price of the prepaid MTS being sold. There are no additional deductions or adjustments related to interstate usage for the prepaid 911 surcharge. For more information regarding the prepaid MTS surcharge, view the *Prepaid Mobile Telephony Services Surcharge Guide*.

Minimum annual funding guarantee - Prepaid MTS 911 Account

The Emergency Telephone Users Surcharge Law requires a minimum annual funding amount of \$9,900,000 per state fiscal year (July 1-June 30) for the Prepaid MTS 911 Account (Revenue and Taxation Code section 41033). The CDTFA will calculate the prepaid 911 surcharge revenue, net expenses, for each fiscal year beginning with fiscal year 2016-17 and post the calculation on its website by December 15 each year. For the 2016-17 fiscal year, the minimum guaranteed annual funding amount was exceeded.

For the guaranteed funding calculation, view the direct seller tab on the *Prepaid Mobile Telephony Services Surcharge Guide*.

Hazardous Substances Taxes/Fees



New hazardous substances and occupational lead poisoning prevention program fee rates

Visit our website for the new rates that are in effect for these programs as of January 1, 2018.

The CDTFA administers five programs under the Hazardous Substances Tax Law: four for the California Department of Toxic Substances Control (disposal fee, environmental fee, facility fee, and generator fee) and one for the California Department of Public Health (occupational lead poisoning prevention fee).

The Hazardous Substances fees and the Occupational Lead Poisoning Prevention fee are adjusted each year by the incremental change in the Consumer Price Index (CPI) published by the California Department of Industrial Relations.

Lead-Acid Battery Fees



Reminder of the lead-acid battery fee registration requirement

As of April 1, 2017, dealers who make retail sales of lead-acid batteries into California, and manufacturers who sell lead-acid batteries in California, are generally required to collect and/or pay the new lead-acid battery fees at the time of the sale and must register with the CDTFA as a battery retailer and/or manufacturer. If the person who manufactures the battery is not subject to the jurisdiction of this state, the person who imports the lead-acid battery into California for sale or distribution is considered the manufacturer and is responsible for the manufacturer battery fee. The lead-acid battery fees generally apply to sales of batteries typically designed for use in a vehicle, watercraft, aircraft, or equipment.

Online registration is available on our website. If you have an existing User ID and password you should Log in and select the "reg" link under the "Manage Another Account" heading, then select "Register a business activity with CDTFA." If you do not have an existing User ID and password, click on "Register" and follow the prompts to register for the new lead-acid battery fee program.

Please note: Manufacturers of lead-acid batteries may be considered retailers of lead-acid batteries if they sell at retail in California, and retailers may be considered manufacturers if they purchase and import lead-acid batteries from a manufacturer who is not subject to

the jurisdiction of California. See our online *Lead-Acid Battery Fees Guide* for more information.

Marine Invasive Species Fee



Vessel fee increased to \$1,000 effective April 1, 2017

On December 6, 2016, the State Lands Commission approved regulations that increased the fee paid by vessels with a qualifying voyage arrival at a California port. (See Public Resources Code section 71215.) The fee was increased from \$850 to \$1,000. The CDTFA began collecting the increased fee on April 1, 2017. The fee is deposited into the Marine Invasive Species Control Fund and funds the state's Marine Invasive Species Program. Visit the California State Lands Commission Marine Invasive Species Program webpage for further information.

Oil Spill Response, Prevention, and Administration Fees



Pure renewable diesel fuel is not subject to the oil spill response, prevention, and administration fees

Pure renewable diesel (R100) is a biomass-derived product that does not contain petroleum and is not a crude-based product. It is not subject to the oil spill response, prevention, and administration fees (fee).

However, if renewable diesel is blended with any amount of petroleum-based diesel fuel, the entire volume is subject to the fee when received at a marine terminal from outside the state or at a refinery from within or outside the state, by any mode of delivery that passed over, across, under, or through waters of the state.

Regional Railroad Accident Preparedness and Immediate Response Fee



Regional railroad accident preparedness and immediate response fee - delayed

The regional railroad accident preparedness and immediate response (RRAPIR) fee imposes a fee on owners of the top 25 most hazardous material commodities transported by railcar in California and requires railroad operators to collect the fee from the owner of the hazardous materials.

The Office of Emergency Services (OES) is responsible for establishing the fee schedule and adopting regulations for this fee program. On October 28, 2016, the United States District Court for the Northern District issued a preliminary injunction blocking the CDTF from administering the RRAPIR program until further notice. We will update our tax and fee guide as more information becomes available.

For further information on the RRAPIR fee, visit OES's website at www.caloes.ca.gov/for-governments-tribal/response/hazmat-by-rail. Additional information about the program can also be found on our website.

Use Fuel Tax



Are you using the correct tax measure and tax rate for CNG and LNG?

Tax Measure

The Use Fuel Tax Law requires compressed natural gas (CNG), sold at retail to the public for use as a motor vehicle fuel, be sold in a Gasoline Gallon Equivalent (GGE) that is equal to 126.67 cubic feet, or 5.66 pounds measured at the standard pressure and temperature (14.73 PSI at 60°F) per unit. Liquefied Natural Gas (LNG) should be sold in a diesel gallon equivalent (DGE) that is equal to 6.06 pounds per gallon.

Use Fuel Tax Rate

Since January 1, 2015, the tax rate for CNG is \$0.0887 per GGE unit and the tax rate for LNG is \$0.1017 per DGE unit.

For more information, please call the Motor Carrier Office at 1-916-373-3008.

General Interest



Centralized Revenue Opportunity System (CROS) Project

The Centralized Revenue Opportunity System (CROS) is the Department's information technology modernization effort which will replace our legacy systems, improve program processes, and enhance services for taxpayers and fee payers. FAST Enterprises was approved as the contractor for the project on August 30, 2016, and work is underway. The new system will include a new look and feel for our online services, as well as more self-service options. We will expand online return filing to all taxpayers and fee payers and offer enhanced services such as account maintenance, real-time access to account information, ability to amend returns, and online secure messaging to correspond directly with department staff.

Beginning in spring 2018, our new online services will be available for the following tax and fee programs:

- Sales and Use Taxes,
- Lumber Products Assessment,
- Cigarette Retailer License Fee,
- Prepaid Mobile Telephony Services Surcharge for sellers other than direct sellers,
- Cigarette and Tobacco Internet Purchases,
- Covered Electronic Waste Recycling Fee, and
- California Tire Fee.

How does this impact you? During the transition, our current and new online services systems will be available, and our website will direct you to the correct login page based upon your account type.

In addition:

- The new system will look different, but have the same online functionality you currently enjoy along with many additional features;
- Covered electronic waste recycling fee, cigarette and tobacco Internet purchases, and California tire fee accounts will file returns and schedules online;

- All sales and use tax schedules will be eligible to be filed online;

We will provide more information regarding the transition to electronic filing with your future tax returns, or visit our website for more information.

Following spring 2018, we will continue to incorporate additional tax and fee programs up to our final implementation expected in spring of 2020. For more information on the CROS Project, visit www.cdtfa.ca.gov/services/cros.htm.

Privacy notice

Every year the CDTFA is required to notify all active accounts of their privacy rights. Please review our *Privacy Notice* on our website for information regarding your privacy rights. Your account records are covered by the Information Practices Act (Civil Code section 1798, et. Seq.) and as such, you are entitled to review your records. If you have additional questions, please contact our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Information and assistance to help you comply with the law;
- Fair and courteous treatment and prompt service;
- Confidentiality; and
- Appeal a determination or claim a refund as allowed by law.

Along with those rights, you have responsibilities to:

- Stay informed about tax laws and regulations that affect your business;
- Report and pay taxes and fees when due;
- Promptly respond to CDTFA attempts to contact you;
- Inform the CDTFA of changes to your business ownership or address; and
- Maintain adequate records.

For more information, see publication 70, *Understanding Your Rights as a California Taxpayer*. You may also call the Taxpayers' Rights Advocate Office if you have questions about your rights, or if you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor).

The Advocate Office can be reached toll-free at 1-888-324-2798.

Annual Taxpayers’ Bill of Rights meetings

Anyone with ideas, suggestions, or concerns about the administration and oversight of California’s business taxes is invited to attend the CDTFA’s annual Taxpayers’ Bill of Rights meetings.

The meetings will be held to receive public input regarding business taxes including sales and use taxes, environmental fees, fuel taxes and excise taxes. Those interested in attending are invited to contact the Taxpayers’ Rights Advocate Office by calling toll-free 1-888-324-2798, or online at www.cdtfa.ca.gov/tra.

Although you are not required to make advance arrangements to speak, it will help us to prepare if you contact the Taxpayers’ Rights Advocate Office beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation.

For more information, including the dates, times, and locations of the meetings, and the rights provided by the Taxpayers’ Bill of Rights, please visit the Taxpayers’ Rights Advocate Office webpage.

Enacted in January 1989, the Harris-Katz California Taxpayers’ Bill of Rights ensures that the rights of California Taxpayers are protected during the assessment and collection of sales taxes. The Taxpayers’ Bill of Rights was expanded in 1993 to include special tax and fee programs.

For more information about the Taxpayers’ Rights Advocate Office and taxpayers’ rights, please visit: www.cdtfa.ca.gov/tra.

New and revised special taxes and fees publications October 2016 to December 2017

Publication Name	Publication Number	Revision Date
<i>Appeals Procedures Sales and Use Taxes and Special Taxes</i>	17	02/17
<i>Auto Repair Garages and Service Stations</i>	25	12/17
<i>Emergency Telephone Users (911) Surcharge and Prepaid 911 Surcharge</i>	39A	10/17
<i>Resource Guide to Free Tax Products and Services for Small Businesses</i>	51	10/16
<i>Managed Audit Program</i>	53	01/17
<i>Collection Procedures</i>	54	08/17
<i>Cigarette Distributor Licensing and Tax Stamp Guide</i>	63	08/17
<i>Audits</i>	76	04/17
<i>Sales of Cigarettes and Tobacco Products in California</i>	78	09/17
<i>Underground Storage Tank Fee</i>	88	10/17
<i>EFT Quick Reference Guide</i>	89ST	03/17
<i>Environmental Fee</i>	90	10/17
<i>California Tire Fee</i>	91	10/17
<i>Cigarette and Tobacco Products Taxes</i>	93	10/17
<i>Occupational Lead-Poisoning Prevention Fee</i>	94	11/17
<i>Electronic Waste Recycling Fee</i>	95	10/17
<i>Cigarette and Tobacco Inspections</i>	152	09/17
<i>California’s Counterfeit-Resistant Cigarette Tax Stamp</i>	403	10/17
<i>Master Settlement Agreement</i>	407	08/17
<i>Flavored Cigarettes Banned in the United States</i>	429	08/17
<i>Things To Know Before You Buy Cigarette And Tobacco Products</i>	473	09/17
<i>Tax Help for the Cannabis Industry</i>	557	10/17

Civil behavior in trying times

Some observers have noted that civility is decreasing in our society as our lives become more complex.

The CDTFA knows that you may find yourself frustrated with the difficulties of the tax laws or pressed for time when dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation. Any threatening statement or gesture made to a CDTFA employee—even a statement made in jest—will be referred to our Internal Affairs Section for investigation.



Ethics at work — “Thank you” is enough

CDTFA policy prevents our employees from accepting gifts of any type. If you are grateful to someone for going the extra mile to help you with a complicated issue, a simple “thank you” will do. You may also use the CDTFA’s online Customer Service Survey form, *How Are We Doing? – Special Taxes & Fees*, to express yourself.

SPECIAL TAXES AND FEES NEWSLETTER

■ December 2017

Need more information?

Special Taxes and Fees

California Department of Tax and
Fee Administration, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

Internet Mail

www.cdtfa.ca.gov/email

Customer Service Center:

1-800-400-7115 (TTY:711)

Customer service representatives are available to help you
from 8:00 a.m. to 5:00 p.m., Pacific time,
Monday through Friday, except state holidays.

Tax Evasion Hotline

1-888-334-3300

Legislation

www.leginfo.legislature.ca.gov

Taxpayers' Rights Advocate

www.cdtfa.ca.gov/tra
1-888-324-2798

Contact and website

Visit www.cdtfa.ca.gov for information, regulations, forms and publications, translated
publications, and more.

Check out Online Services

We offer several options to make it easier for you to file your returns and pay your
taxes or fees online. You can find them on the home page of our website. Click on
"File a Return" or "Make a Payment."