



# Special Notice

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
450 N STREET  
SACRAMENTO, CA 95814

**EDMUND G. BROWN JR.**  
Governor

**MARYBEL BATJER**  
Secretary  
Government Operations Agency

**NICOLAS MADUROS**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
**1-800-400-7115**

TTY  
**711**

## Alterations to New Clothing are Taxable

### Registration

If you do not already hold a seller's permit and you perform alterations to new clothing, you are required to register for one with the California Department of Tax and Fee Administration (CDTFA) to report and pay tax on your alteration charges. Please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and click the *Register* button.

If you are a tailor (that is not a clothes cleaning or dyeing establishment) who alters clothing, your charges for altering *new* clothing are considered to be for finalizing the creation of that new clothing and are subject to sales and use tax. However, if you alter *used* clothing, those charges are not subject to tax.

Clothing is considered new if:

- The labels or tags are still attached;
- It has unfinished hems, cuffs or other parts; or
- It has not been previously worn by the customer (except to try on).

Examples of alterations to new clothing may include, but are not limited to:

- Shortening/lengthening sleeves or pants
- Modifying waist sizes
- Hemming
- Restyling the item
- Changing design
- Adding/removing material from the item

As a tailor, the charges you make for altering new clothing are taxable regardless of whether the charges are separately stated or included in the selling price of the clothing.

Clothing is considered used if:

- It has been previously worn by the customer; or
- It is in a state of disrepair (i.e., worn out, or torn).

As a tailor, the charges you make to alter used clothing are generally not subject to tax. The charges for altering used clothing are generally not subject to tax when such alterations are performed to refit or repair the item to its intended use for which it was created or produced. Examples of alterations to used clothing may include, but are not limited to:

- Replacing a zipper or button(s);
- Mending or patching a hole; or
- Taking in (or letting out) seams for a better fit.

Charges for alterations such as lengthening a pair of pants or taking in a skirt's waist are also not subject to tax as long as the clothing is considered used.

### For more information

If you have additional questions regarding this notice, you may call 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. For information regarding alterations, please see [Regulation 1524](#), Manufacturers of Personal Property, located on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).