

**RELIEF FOR MARKETPLACE
SELLERS PER SECTION 6487.07**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

If you are an out-of-state retailer that is or was “engaged in business” in California solely because you used a marketplace facilitator to facilitate sales of your merchandise for delivery in this state and the marketplace facilitator stored your inventory in California, and you meet the other conditions to be a “qualifying retailer” pursuant to Revenue and Taxation Code (R&TC) section 6487.07, you shall be relieved of any penalties imposed by the California Department of Tax and Fee Administration (CDTFA) on your sales made for the period April 1, 2016 to March 31, 2019.

Please complete this form if you meet all the conditions of a “qualifying retailer” listed below.

- You did not register with the CDTFA under the Sales and Use Tax Law prior to December 1, 2018.
- You did not file sales or use tax returns or make sales or use tax payments prior to being contacted by the CDTFA.
- You voluntarily register, file completed tax returns for all tax reporting periods for which a determination may be issued under section 6487.07, by **September 25, 2019**, and either pay in full the taxes due or apply for an installment payment agreement, but only if the final payment due under the terms of that installment payment agreement is paid no later than December 31, 2021.
- You are or were engaged in business in this state solely because you used a marketplace facilitator, as defined in R&TC section 6041, to facilitate sales for delivery in this state and the marketplace facilitator stored your inventory in this state.

Under R&TC section 6487.07, the CDTFA may only issue a deficiency determination (billing) to a “qualifying retailer” for sales made on or after April 1, 2016. If you are relieved of the penalty charges for the period April 1, 2016 through March 31, 2019, you must still pay the interest due on late return payments and prepayments. Your penalties may not be relieved until the tax has been paid in full.

BUSINESS NAME	SSN OR FEIN	ACCOUNT NUMBER <i>(see note below)</i>
YOUR NAME	TYPE OF BUSINESS	
ADDRESS <i>(street, city, state ZIP code)</i>		
TELEPHONE NUMBER	PERIOD OPERATED IN CALIFORNIA <i>(month, day, year)</i>	
	From:	To:
SIGNATURE	TITLE	DATE

Please visit our website at www.cdtfa.ca.gov to complete the electronic registration. (Note: Please enter the account number on this form in the “Account Number” field). Please mail this form to:

California Department of Tax and Fee Administration
Out-of-State Office
3321 Power Inn Road, Suite 130
Sacramento, CA 95826-3893

If you have any questions, please contact our Out-of-State Office at 1-916-227-6600, or via email at OSReg@CDTFA.ca.gov.