

Reference No:

Response due date:

Section I: Verify Ownership of Your Operating Business Entity:

OWNERSHIP NAME	DATE BUSINESS STARTED	
BUSINESS TRADE NAME (DBA) (if any)	PHONE NUMBER	FAX NUMBER
CALIFORNIA BUSINESS ADDRESS (street, city, state, ZIP code)	BUSINESS EMAIL/WEBSITE:	
MAILING ADDRESS (street, city, state, ZIP code)	CORPORATE, LLC, LLP, OR LP NUMBER (if applicable)	
SELLER'S PERMIT/ACCOUNT NUMBER (if already registered)	FEDERAL IDENTIFICATION NUMBER (FEIN) (if applicable)	

If you are no longer operating this business, please provide date of closeout: Month / Day / Year

Section II: Identify Vendors Located *Outside* of California and Provide Total Purchases for Each Year:

After reviewing your records, if you have purchased equipment, machinery, computers, office furnishings, artwork, books, promotional items, telephone equipment, office supplies, or other items from vendors located outside of California *who did not collect California sales or use tax*, enter vendor information, description of items purchased, and the total purchases from each vendor, by year in the columns below:

Check here if you do not owe use tax for **any** of the years in question and skip to Section IV. If you incur a use tax liability in the future, you must register, file, and pay.

Vendor(s) Name, Address, Phone	Description of Items Purchased	20	20	20
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$
Total Purchases Subject to Use Tax:		\$	\$	\$

(Round figures to whole dollars. Attach additional pages as needed.)

Interest and penalty is due on any tax paid after the due date. For more information, see the instructions on the back.

Section III: Register, File, and Pay: If you owe use tax, register online for a use tax account at www.cdtfa.ca.gov. Using the figures above, electronically file and pay your use tax returns. Please enter your account number and the amount paid below.

NEW ACCOUNT NUMBER	TOTAL AMOUNT PAID
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Section IV: Sign and Return with Documents: (See back. Keep a copy of this worksheet for your records.)

Under penalty of perjury, I certify that I have examined purchase records and, to the best of my knowledge, the above is true, correct, and complete.

SIGNATURE	TITLE	PHONE NUMBER
PRINTED NAME	DATE	ALTERNATE CONTACT (EMAIL/FAX NUMBER)

MAIL this form along with the **documents** to:
California Department of Tax and Fee Administration
In-State Service Group

If you need assistance with this process, please contact:

CALIFORNIA USE TAX WORKSHEET INSTRUCTIONS

Section I: Verify Ownership of Your Operating Business Entity. Complete the fields with the current information for the business.

Section II: Identify Vendors Located Outside of California and Provide Total Purchases. Enter the name and location of the out-of-state seller(s) you purchased from during the three year review period. Enter the total purchases made from each seller, per year, excluding separately stated charges for shipping by common carrier or any purchases exempt from tax. For more information see publication 100, *Shipping and Delivery Charges*, and publication 61, *Sales and Use Taxes: Exemptions and Exclusions*.

Total Purchases Subject to Use Tax. Add all purchases made for each year and enter the total amount. If you did not make purchases from sellers located outside of California for any one of the years under review, enter zero for that year.

Section III: Register, File, and Pay. If you owe use tax, register as a "Qualified Purchaser" or for a Use Tax Account on our website at www.cdtfa.ca.gov by selecting *Register*, and then select *Register a business activity with CDTFA*. When registering for an account, your start date should be January 1 to match the beginning of the three year review period. Once you have registered, you may file your return(s), make a payment, or request relief from penalty. The figures you entered on the *California Use Tax Worksheet* can be used to assist you when electronically filing your return (s). For information on whether you are a "Qualified Purchaser," please see publication 126, *Mandatory Use Tax Registration for Service Enterprises*, on our website.

Enter your new account number and the total amount paid in the boxes provided.

Section IV: Sign and Return with Required Documents. Sign the *California Use Tax Worksheet*, retain a copy for your records, and return the worksheet along with the documents listed below to the California Department of Tax and Fee Administration (CDTFA) address indicated on the worksheet, regardless of whether or not you have determined you owe any use tax.

- A copy of the Purchase Journal/General Ledger for the past year
- A current Asset Depreciation Schedule/Asset Listing
- California Income Tax Schedule R (only provide if your business operates both inside and outside of California)

Additional Information:

Multiple Business Locations—If you have more than one business location, the tax rate may vary for each location, depending on where your purchases were first used. Determine the total purchases for each location where purchases were first used; these amounts will be entered on the District Tax page when you electronically file your return. The use tax amounts will be automatically calculated based upon location used.

Partial Exemptions—Under California's Sales and Use Tax Law, some purchases are exempt from the state portion of the sales and use tax rate. The partial exemption applies to eligible purchases of farm equipment and machinery, diesel fuel, timber harvesting equipment, racehorse breeding stock, teleproduction and other post-production equipment, and manufacturing and research and development equipment. If you believe a partial exemption applies to your purchase, please see our website for information about the partial exemption including publication 61, *Sales and Use Taxes: Exemptions and Exclusions*.

Sales or Use Tax Paid to Other States—If you paid sales or use tax imposed by another state on your out-of-state purchases, you may take a credit, not to exceed the total applicable California use tax.

Use Tax Paid on California Franchise Tax Board (FTB) Returns—If you already paid use tax on your FTB returns, you may be asked to provide a copy of those returns. Please contact the representative listed on the front side of this worksheet for further instruction.

Due Dates—The use tax return and payment is due by April 15 of the following calendar year in which the purchases were made.

Interest—For payments made after the due date, one month's interest is due on the tax for each month or fraction of a month that payment is late. To assist you in calculating the correct amount of interest due, an interest calculator is available on the CDTFA website. To access the calculator go to www.cdtfa.ca.gov and type "Interest Calculator" in the search box, or type <https://services.cdtfa.ca.gov/boewebservices/interestCalculation.jsp> in the address box of your web browser. If you prefer, you may call the Customer Service Center at 1-800-400-7115 (TTY:711).

Penalties—For payments made after the due date of the consumer tax return, a 10% penalty applies. You may request relief from the penalty through the CDTFA's online services after you have registered, filed and paid the use tax in full. For more information, visit our website at www.cdtfa.ca.gov.

For more information on due dates, interest and penalties or use tax in general, visit our website at www.cdtfa.ca.gov and review the following publications:

Publication 75, *Interest, Penalties, and Fees*

Publication 110, *California Use Tax Basics*

Publication 123, *California Businesses: How to Identify and Report California Use Tax Due*

Publication 217, *Use Tax: Guide to Reporting Out-of-State Purchases*