Making a Sales and Use Tax Prepayment

The California Department of Tax and Fee Administration (CDTFA) implemented a new online services system on May 7, 2018. As a result, some of our processes have changed, including the way prepayments are made.

Below are some important details about making a sales and use tax prepayment in the new online system:

• You are no longer required to report the sales associated with your prepayment.

• The system will only require that a payment be made.

• If you did not make any sales during the prepayment period, you do not need to make that prepayment. You will simply indicate, on your quarterly return, that you did not have sales to report for the prepayment period.

• When making your prepayment online, you must indicate the Payment Type by selecting Prepayment 1 or Prepayment 2 for the quarter.

• Your prepayments will automatically populate on your quarterly return.

• For prepayment instructions and due dates, please see CDTFA-367-SUT, Filing Instructions for Sales and Use Tax Accounts on a Quarterly and Prepayment Filing Basis, at www.cdtfa.ca.gov/formspubs/cdtfa367sut.pdf.

• For step-by-step resources and video tutorials on how to make a prepayment and other online services topics, please visit our Resources and Tutorials pages on our website at www.cdtfa.ca.gov/services/.

For more information on making a prepayment, please contact our Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.