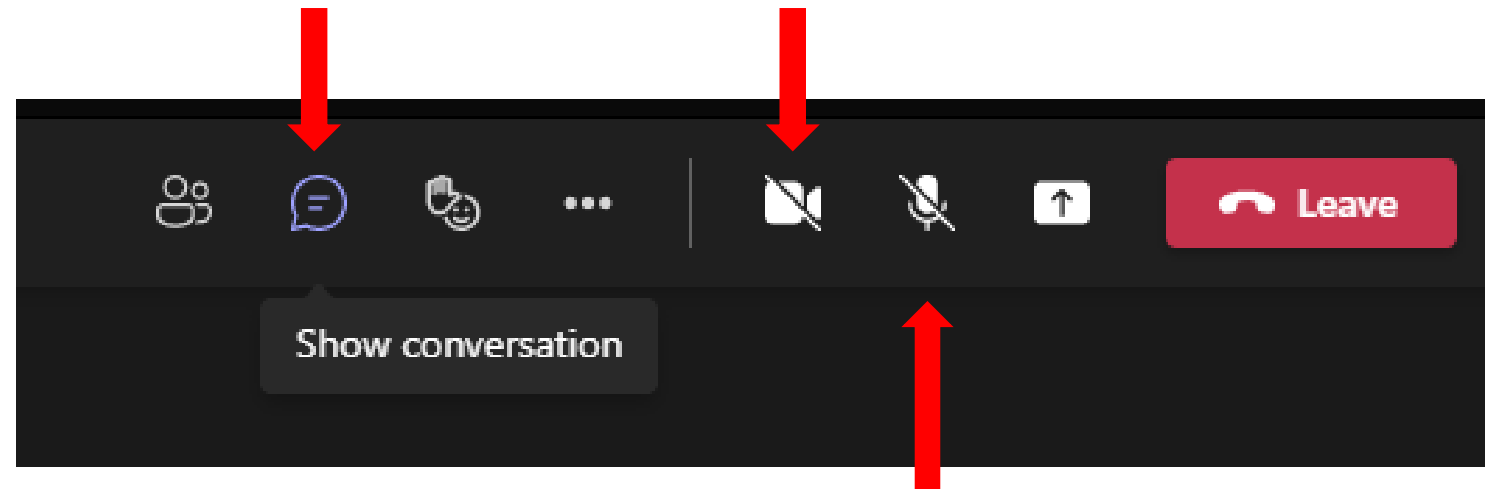




CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**Thank you for joining our webinar.
Please turn off your camera and microphone.**

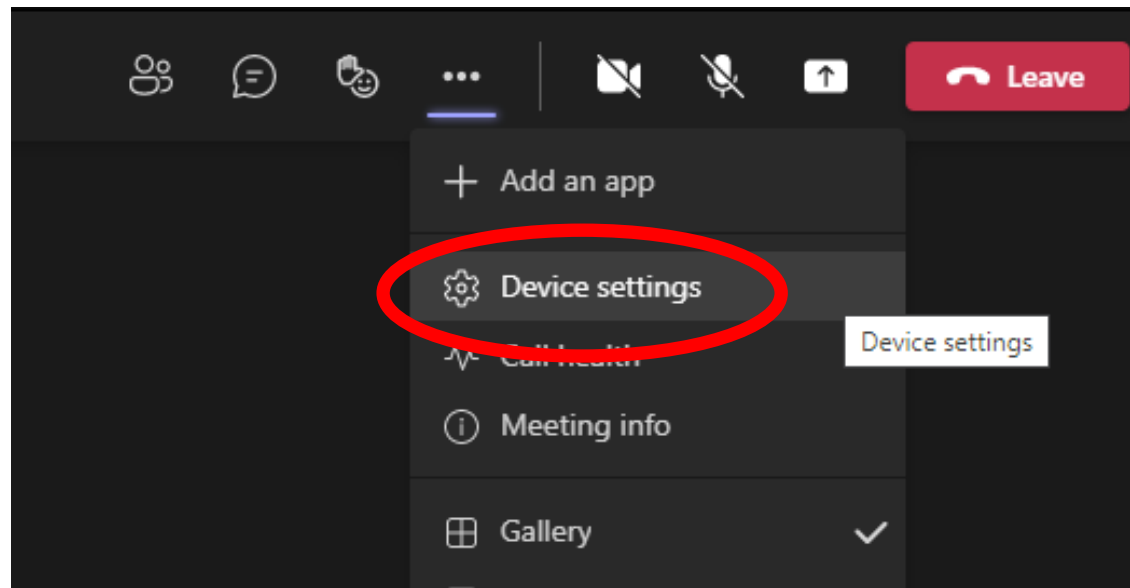


If you have any questions, please submit them in the chat window. To open the chat window, click on the *Show conversation* icon.

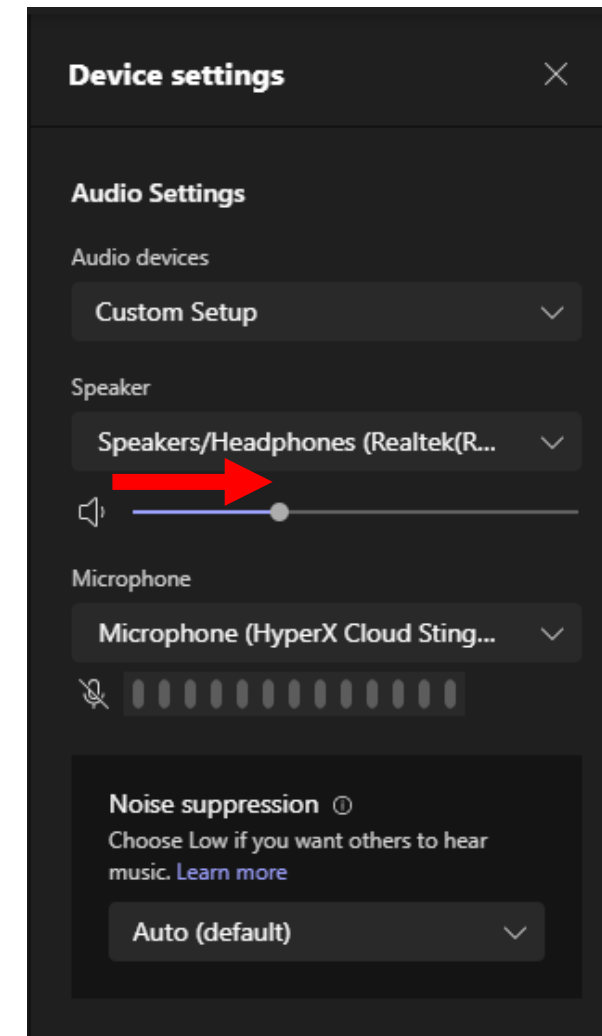


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Please be sure the speakers on your computer are turned on and the volume is appropriate for you.



We will begin soon.





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Sellers of Firearms and Ammunition in California—Presentation

Webinar Topics

- General California Firearm and Ammunition Excise Tax (CFET) Information
- General Sales and Use Tax (SUT) Information
- Differences Between CFET and Sales and Use Tax
- Exemptions
- Scenarios Specific to Sellers
- Registration Information
- Filing Your CFET Returns
- Resources

Get It in Writing!

- This presentation demonstrates general tax concepts and does not describe every situation. To obtain legally reliable written tax guidance, email us at www.cdtfa.ca.gov/email with the details specific to your business operations.
- *Please note:* The contents of these slides as well as answers provided in the chat during this presentation do not constitute written tax advice that may provide relief from liability under California Revenue and Taxation Code (RTC) section [6596](#), [55045](#), and [Regulation 1705](#).





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General CFET Information

The California Firearms, Firearm Precursor Parts, and Ammunition Excise Tax

- The California Firearms, Firearm Precursor Parts, and Ammunition Excise Tax (CFET) is an 11 percent excise tax imposed on California licensed firearms dealers, firearms manufacturers, and ammunition vendors (sellers), on the retail sale of firearms, firearm precursor parts, and ammunition (firearm products) in California. (Revenue and Taxation Code [RTC] [section 36011](#))
- CFET is in addition to sales and use tax.

Visit our Tax Rates—Special Taxes and Fees webpage to view current and historical CFET rates at www.cdtfa.ca.gov/taxes-and-fees/special-taxes-and-fees-tax-rates/.

Is it subject to CFET?

If you are unsure if a product you sell is subject to CFET you can:

- Contact the California Department of Justice's Bureau of Firearms (BOF) at oag.ca.gov/firearms regarding what products are considered firearm products.
- Contact our Customer Service Center for assistance on determining how tax applies to retail sales of firearm products.

What qualifies as a firearm?

- “Firearm” means a device, designed to be used as a weapon, from which is expelled through a barrel, a projectile by the force of an explosion or other form of combustion.
- “Firearm” includes the frame or receiver of the weapon, including both a completed frame or receiver, or a firearm precursor part.

(Penal Code section 16520 (a) and (b))

What qualifies as a firearm precursor part?

“Firearm precursor part” means any forging, casting, printing, extrusion, machined body, or similar article:

- (1) that has reached a stage in manufacture where it may readily be completed, assembled, or converted to be used as the frame or receiver of a functional firearm; or
- (2) that is marketed or sold to the public to become or be used as the frame or receiver of a functional firearm once completed, assembled or converted.

“Firearm precursor part” does not include firearm parts that can only be used on antique firearms, as defined in Penal Code section 16170, subdivision (c).

(Penal Code section 16531 (a) and (c))

Ammunition Definition

- “Ammunition” means one or more loaded cartridges consisting of a primed case, propellant, and with one or more projectiles.
- “Ammunition” does not include blanks.

(Penal Code section 16150)

CFET Tax Reimbursement

- As a seller, you are liable for the CFET on your retail sales of firearm products in California. You may collect CFET reimbursement from your customers.
- If you collect the tax reimbursement on retail sales not subject to tax, the excess tax that you collected must be returned to the purchaser or reported and paid to us. You may not keep the excess tax reimbursement.

CFET Tax Reimbursement

- Excess Tax Reimbursement Examples
 - CFET collected on Dealer's Record to Sale fees paid to the CA Department of Justice.
 - CFET collected on Firearm Safety Certificate Fee.

In both examples, CFET does not apply to the fees collected. The amounts collected for CFET must either be returned to the customer or remitted to us as excess tax reimbursement.



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General Sales and Use Tax Information

Sales and Use Tax Return

- If you are in the business of selling any tangible personal property including, but not limited to firearm products, you are required to file regular sales and use tax returns to report your sales.
- If you have no transactions to report, you are still required to file your sales and use tax return and report zero transactions.

What Is Sales Tax?

Generally, retail sales of tangible personal property in California are subject to sales tax, unless specifically exempt or excluded by law.

- Sales tax is imposed upon the retailer (seller) on the sale of tangible personal property at retail in California.
- Retailers *may* collect reimbursement for the sales tax from their customers.

What Is Use Tax?

- Use tax generally applies to items purchased or sold without tax when those items will be used, stored, consumed, or given away in California.
- Out-of-state retailers “engaged in business” in California must collect and pay use tax on items sold to California consumers.



How Do I Know if I Owe Use Tax?

As a seller, use tax may be due from you under the following circumstances:

- You purchased an item from out-of-state without payment of tax and used the item in California.

OR

- You purchased an item for resale but then withdrew the item from resale inventory for your own personal or professional use.

Sales Tax vs. Use Tax

Sales Tax

- Sales tax applies to sales that take place in California.
- Sales tax is the responsibility of the retailer (seller).
- Sales tax is calculated based on the gross receipts from retail sales.

Use Tax

- Use tax is calculated based on the sales price paid by the consumer.
- Use tax typically applies to sales that take place outside of California, for example, from an out-of-state retailer.
- If tangible personal property is purchased with a resale certificate and not resold, use tax applies when it is removed from resale inventory.
- Use tax is generally the responsibility of the consumer.

Please note: Sales and use tax are imposed at the same rate.

When Are Sales of Tangible Personal Property Subject to Sales Tax?

- Retail sales of tangible personal property that take place in California are generally subject to sales tax, unless specifically exempt or excluded by law.



Who Needs a Seller's Permit?

Any person engaged in the business of selling or leasing tangible personal property that would ordinarily be subject to sales tax if sold at retail, must apply with CDTFA for a seller's permit for each place of business, as required under Regulation [1699](#), *Permits*.

Seller's Permit Fundamentals

A seller's permit:

- Allows a person to make sales in California and issue a resale certificate.
- Must be issued in the business owner's name.
- Must be obtained for each business location.
- Must be posted at the business location in a place that is visible to the public.

A seller's permit does not allow you to purchase items for your own use without payment of tax.



Tax Reimbursement

- As a retailer, you are liable for the sales tax on your taxable sales. You may collect sales tax reimbursement from your customers.
- If you collect sales tax reimbursement on retail sales not subject to sales tax or collect more sales tax reimbursement than is due, the excess sales tax reimbursement that you collected must be returned to the purchaser or reported and paid to us. You may not keep the excess tax reimbursement.

Tax Reimbursement

- If sales tax reimbursement is included in the sales price, you must post a sign notifying your customers that the sales tax is included in the sales price.
- If signage is not posted on the premises visible to the customer, then sales tax reimbursement must be based on the sales price and added separately to the receipt.

When Does the Sale Take Place?

The sale takes place when the customer takes possession of the tangible personal property, or title to the tangible personal property is transferred to the customer, whichever occurs first.

For example, in a retail sale of a firearm, even if the customer provides full payment for the transaction when the licensed firearms dealer initiates the background check, since the customer cannot take possession of a firearm until the 10-day waiting period has passed, the sale takes place after the 10-day period has passed and the customer takes possession of the firearm. If the payment is received in a different quarter than the date that customer takes physical possession of the firearm, the gross receipts from the retail sale will apply in the quarter during which the customer took physical possession of the firearm.



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Differences Between CFET and Sales and Use Tax

What Is Subject to Sales and Use Tax and CFET?

- Sale of a firearm
- Sale of firearm precursor parts
- Sale of ammunition
- All charges related to the retail sale of a firearm, firearm precursor part, or ammunition:
 - Credit card processing fees
 - Handling fees
 - Any other discretionary fees separately added to the invoice or receipt
 - Shipping charges related to shipping a firearm, firearm precursor part, or ammunition to a California licensed firearms dealer or ammunition vendor to complete a sale on behalf of another seller

Fees not subject to CFET or Sales and Use Tax

The following fees that are imposed upon the purchaser are **not** subject to sales or use tax, or CFET:

- DOJ Firearms Dealer Record of Sale (DROS) fees
- Firearms Safety Act fee
- Safety and Enforcement fee
- Basic Ammunition Eligibility Check fee
- Standard Ammunition Eligibility Check fee
- Certificate of Eligibility Verification Check fee

Is CFET reimbursement subject to Sales and Use Tax?

No

If you collect reimbursement from your customer for CFET, the amount collected as CFET reimbursement is not subject to sales and use tax.

Tax Calculation Example

Example scenario:

Customer goes into a sporting goods store and purchases a hunting rifle and pays with a credit card.

Tax calculation example

Selling price of firearm		\$	500.00
Merchant credit card fee		\$	10.00
Firearms Safety fee		\$	1.00
Safety and Enforcement fee		\$	5.00
DROS fee		\$	31.19
Total sales, ex-tax		\$	547.19
CFET gross receipts	(\$500 + \$10)	\$	510.00
CFET due	(11% x \$510)	\$	56.10
Sales tax gross receipts	(\$500 + \$10)	\$	510.00
Sales tax due	(8.5%* x \$510)	\$	43.35

*An 8.5% sales and use tax rate is used for demonstration only.



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Sales and Use Tax and CFET Exemptions

Sales for Resale

- A valid sale for resale is not subject to sales and use tax or CFET.
- If you are purchasing goods for resale, you are required to give a valid and timely resale certificate to your vendor for sales and use tax purposes.
- If you are selling goods for resale, you are required to collect a valid and timely resale certificate in good faith from your customer for sales and use tax purposes.
 - The resale certificates you collect should be retained in your records for no less than four years.

Documentation of Sales for Resale

Common ways to document sales for resale:

- [CDTFA-230](#), *California Resale Certificate*
- A purchase order containing all the essential elements of a resale certificate

Sales for Resale

Resale Certificate

Form CDTFA-230

[Publication 103](#), *Sales for Resale*

CDTFA-230 REV. 1 (8-17) STATE OF CALIFORNIA
GENERAL RESALE CERTIFICATE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

California Resale Certificate

I HEREBY CERTIFY:

1. I hold valid seller's permit number:
2. I am engaged in the business of selling the following type of tangible personal property:
3. This certificate is for the purchase from of the item(s) I have listed in paragraph 5 below.
(Vendor's name)
4. I will resell the item(s) listed in paragraph 5, which I am purchasing under this resale certificate in the form of tangible personal property in the regular course of my business operations, and I will do so prior to making any use of the item(s) other than demonstration and display while holding the item(s) for sale in the regular course of my business. I understand that if I use the item(s) purchased under this certificate in any manner other than as just described, I will owe use tax based on each item's purchase price or as otherwise provided by law.
5. Description of property to be purchased for resale:
6. I have read and understand the following:
For Your Information: A person may be guilty of a misdemeanor under Revenue and Taxation Code section 6094.5 if the purchaser knows at the time of purchase that he or she will not resell the purchased item prior to any use (other than retention, demonstration, or display while holding it for resale) and he or she furnishes a resale certificate to avoid payment to the seller of an amount as tax. Additionally, a person misusing a resale certificate for personal gain or to evade the payment of tax is liable, for each purchase, for the tax that would have been due, plus a penalty of 10 percent of the tax or \$500, whichever is more.

NAME OF PURCHASER	
SIGNATURE OF PURCHASER, PURCHASER'S EMPLOYEE OR AUTHORIZED REPRESENTATIVE	
<input type="text"/>	
PRINTED NAME OF PURCHASER	TITLE
<input type="text"/>	<input type="text"/>
ADDRESS OF PURCHASER	
<input type="text"/>	
TELEPHONE NUMBER	DATE
<input type="text"/>	<input type="text"/>

Essential Elements of a Resale Certificate

- Name and address of the purchaser's business.
- Purchaser's seller's permit number, if applicable.
- Description of the property to be purchased.
- A statement that the described property is being purchased for resale.
- Date of the sale for resale.
- Signature of the purchaser, purchaser's employee, or authorized representative.

In the absence of evidence to the contrary, the seller will be presumed to have taken a resale certificate in good faith if it contains the essential elements and otherwise appears to be valid on its face.

Purchase Order Used as a Resale Certificate

ABC Company		1234 Easy Street Sacramento, CA 95814	
PURCHASE ORDER			
<input checked="" type="checkbox"/> For Resale <input type="checkbox"/> Taxable	99-999999	Number - 123456 Date - 3/5/00	
4000	Widgets	\$2.00 each	\$8000.00
<i>ABC Company Signature</i>			

- Must specifically state “For Resale” or other similar language.
- Must also contain all the essential elements required for a resale certificate.

Sales for Resale—Misuse

The misuse of a
resale certificate
is a
misdemeanor.

The penalty is
\$500 or 10% of
the amount of
tax *per*
transaction,
whichever is
greater.

In addition to the
penalty, another
10% for
negligence or
25% for fraud
may apply.

Resale Certificate

If the purchaser is not required to hold a seller's permit because they only sell items that are not taxable, an appropriate notation to that effect should be entered instead of a seller's permit number on the resale or exemption certificate.

Examples:

- Food products for human consumption
- Sales in interstate or foreign commerce

General Exemptions

- Sales to the U.S. government are generally exempt from sales and use tax and are not subject to CFET.
- Sales made in interstate or foreign commerce are generally exempt from sales and use tax and are not subject to CFET.

CFET Exemptions

- Retail sales of firearm products to any active or retired peace officer or any law enforcement agency employing peace officers are exempt from the CFET. ([RTC section 36021\(a\)](#))
- Gross receipts totaling less than \$5,000 from the retail sale of firearms, firearm precursor parts, and ammunition in any quarter are exempt from the CFET. ([RTC section 36021\(b\)](#))
- Although these retail sales are exempt from CFET, they may still be subject to sales and use tax.

CFET Exemptions

To facilitate the recordkeeping of your CFET exempt sales to active or retired peace officers and law enforcement agencies that employ peace officers, you may use [CDTFA-230-FET](#), *California Firearm and Ammunition Excise Tax Exemption Certificate for Peace Officers and Law Enforcement Agencies*.



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Scenarios Specific to Sellers

Processing a Firearm or Ammunition Sale for a California Private Party Seller

- California private party seller and purchaser have negotiated the terms of sale in advance.
- Private party seller brings firearm to California seller to process registration of the transfer.
- The California seller is not considered to be the retailer of the firearm and will not be responsible for the sales and use tax or the CFET, provided the California seller does not take title of the firearm at any time during transaction.
- The private party seller would be liable for the sales tax unless the transaction qualifies for an exemption.

Consignment Sales

When a California private party seller brings a firearm product to a California seller and requests that the California seller find a buyer, the California seller is considered the retailer of the firearm product and is responsible for the sales tax and the CFET on the retail sale.

Out-of-State Sellers

Out-of-state retailers are not required to register with us for a CFET certificate of registration.

- However, you may be required to register with us for a Sales and Use Tax account if you are engaged in business in California.
- Please see the [*Tax Guide for Out-of-State Retailers*](#) for more information.

Delivering and Registering Firearm Products for Out-of-State Retailers and Private Party Sellers

When a California seller facilitates the purchase in this state of a firearm product on behalf of an out-of-state licensed firearms dealer who is not registered with CDTFA or an out-of-state private party seller, the California seller is considered the retailer of the firearm product. The California seller is responsible for the CFET, and sales tax.

Delivering and Registering Firearm Products for Out-of-State Retailers and Private Party Sellers

As a California seller, you should obtain a copy of the sales contract or invoice from the out-of-state licensed firearms dealer, out-of-state private party seller, or the purchaser to determine the proper amount of CFET and sales and use tax due on the sale.



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Registration Information

Registration Information

If you are a licensed firearms dealer, ammunition vendor, or firearms manufacturer (seller) who makes or plans to make retail sales of firearms, firearm precursor parts, or ammunition (firearm products) in California, you must register with us to get both of the following, if you have not already done so:

- A Seller's Permit, and
- A California Firearm and Ammunition Excise Tax (CFET) Certificate of Registration

Registration Information

- Additionally, importers, manufacturers, and dealers (sellers) of firearms in the United States must first register with the [United States Bureau of Alcohol, Tobacco, Firearms and Explosives \(ATF\)](#) to obtain a [Federal Firearms License \(FFL\)](#) before making any sales of firearms.
- It is unlawful for any person other than a registered FFL holder to make sales or transfers of firearms between private parties or across state lines.

Registration Information

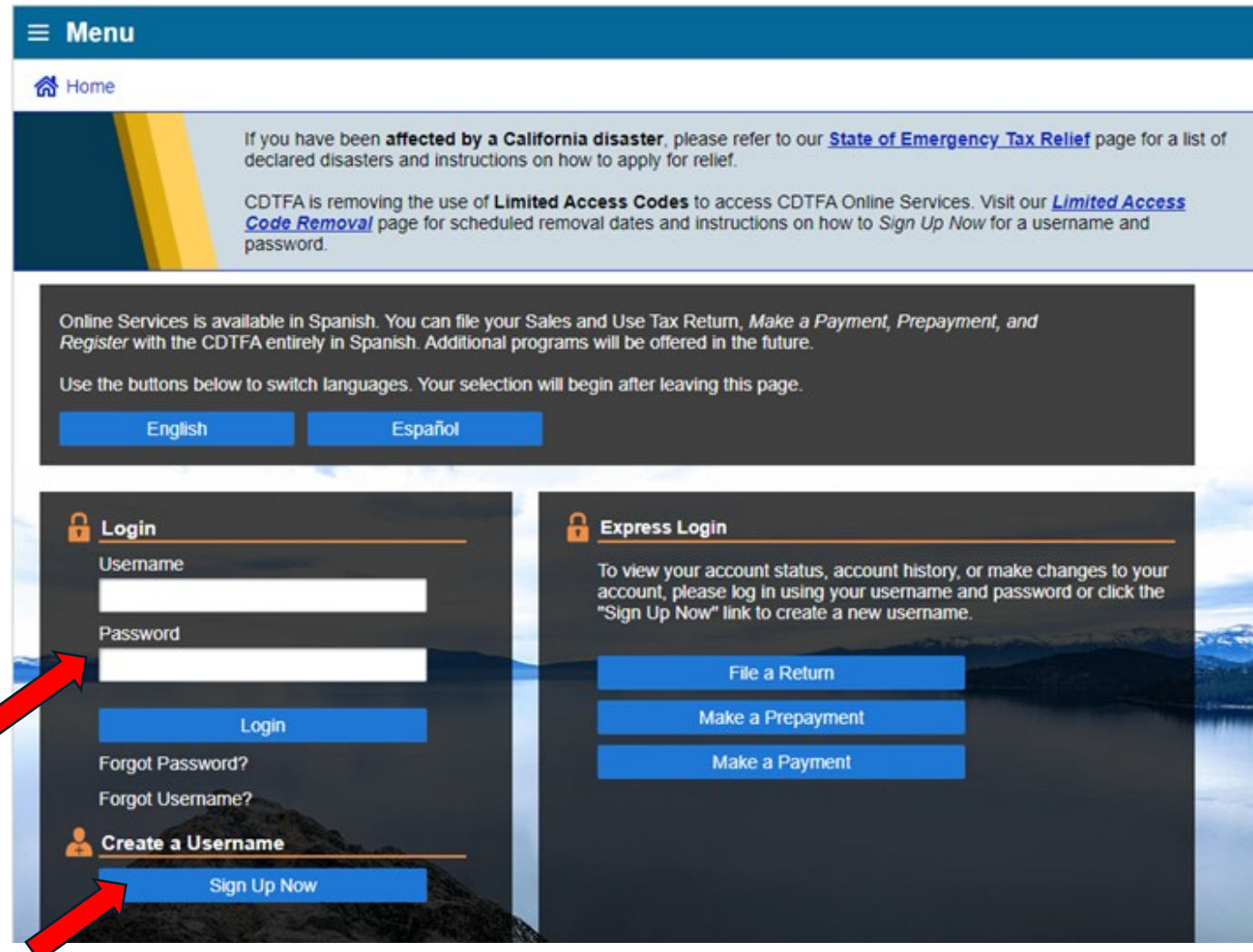
- In addition to being granted an FFL by the ATF, sellers of firearms and ammunition and firearm manufacturers in California need to apply with the State of California Department of Justice (DOJ) and obtain the appropriate certification and licensing before making sales or transfers.
- Generally, to apply with the DOJ you must first obtain a seller's permit and a CFET certificate of registration from us, in addition to other documentation requirements. For more information, please contact the DOJ or review the DOJ's website at oag.ca.gov/firearms/.



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Registering for Your Seller's Permit and CFET Certificate of Registration

Register a New Business Activity



The screenshot displays the CDTFA Online Services website. At the top, there is a blue navigation bar with a "Menu" button. Below the menu, a "Home" link is visible. A prominent banner message informs users that if they have been affected by a California disaster, they should refer to the "State of Emergency Tax Relief" page for a list of declared disasters and instructions on how to apply for relief. Another banner states that CDTFA is removing the use of Limited Access Codes to access Online Services, directing users to the "Limited Access Code Removal" page for scheduled removal dates and instructions on how to "Sign Up Now" for a username and password.

Online Services is available in Spanish. You can file your Sales and Use Tax Return, *Make a Payment, Prepayment, and Register* with the CDTFA entirely in Spanish. Additional programs will be offered in the future.

Use the buttons below to switch languages. Your selection will begin after leaving this page.

English Español

Login

Username

Password

Login

Forgot Password?
Forgot Username?

Create a Username

Sign Up Now

Express Login

To view your account status, account history, or make changes to your account, please log in using your username and password or click the "Sign Up Now" link to create a new username.

File a Return
Make a Prepayment
Make a Payment

Two red arrows point to the "Sign Up Now" button in the "Create a Username" section and the "Sign Up Now" link in the "Express Login" section.



Register a New Business Activity

Menu

Settings Log Off

Home

To get detailed notifications about your accounts (account balances, due dates, etc.), please Opt-In to Receive Confidential Notifications. Select "More" from the "I Want To" section, then select "Opt-In to Receive Confidential Notifications".

Logon
➤ JOSEPH SMITH
jbsmith12345@abc123.com
+1 619- 987-1234
Last logged on 07-Nov-2024

Alerts
💬 91 unread messages

I Want To
[Register a New Business Activity](#)
[Make a Payment](#)
[Manage payments and returns](#)
[Request Access to an Account](#)
[View Important Information and Documents for Your Account\(s\)](#)
[Check Your Registration Status](#)
[More](#)

Register a New Business Activity

Menu

Settings

Log Off

Home

New Business Application

Register a Business Activity

QUESTIONNAIRE

My Business Activity In

Sales in California (1/2)

Sales in California (2/2)

QUESTIONNAIRE

My Business Activity Includes:

Fuel products (for example, selling, storing, importing, manufacturing, or distributing fuel products in California or an oil refinery, marine terminal, renewable fuel receiving facility, renewable fuel production facility, or pipeline to transport crude oil out of the state or petroleum products into the state).

Yes

No

Selling lumber products or engineered wood products
* If your sales of lumber products are less than \$25,000 per year, you are not required to collect the 1% assessment and can uncheck the box above. However, you are then required to notify each lumber products purchaser of their responsibility to pay the 1% assessment directly to the CDTFA. As a courtesy to your taxpayer, you may voluntarily continue to collect the 1% assessment and report and pay it to the CDTFA. For more information, see Lumber Products Assessment.

Yes

No

Retail sales of prepaid wireless services

Yes

No

Selling and/or manufacturing lead-acid batteries

Yes

No

Selling firearms, firearm precursor parts, or ammunition at retail (such as sales to consumers) in California

Yes

No

Save Draft

Cancel

Previous

Next



Printing Your Certificate

Menu

Settings

Log Off

Home

To get detailed notifications about your accounts (account balances, due dates, etc.), please Opt-In to Receive Confidential Notifications. Select "More" from the "I Want To" section, then select "Opt-In to Receive Confidential Notifications".

Logon

JOSEPH SMITH
jbsmith12345@abc123.com
+1 619- 987-1234
Last logged on 07-Nov-2024

Alerts

91 unread messages

I Want To

Register a New Business Activity

Make a Payment

Manage payments and returns

Request Access to an Account

View Important Information and Documents for Your Account(s)

Check Your Registration Status

More

Accounts

Submissions

Correspondence

Customer Information

Select an Account Below for Additional Requests

View Accounts




Filter


Account Type	Account ID	Name	Balance
California Firearm and Ammunition Excise Tax	211-111111	ABC123 INC	\$0.00
Sales and Use Tax	100-111111	ABC 123 SUPPLY	\$0.00

2 Rows

56


Printing Your Certificate

 **Menu** Settings Log Off

 Home > California Firearm and Ammunition Excise Tax

The balance displayed may not reflect recent payments or adjustments to the account.


Location maintenance for your California Firearm and Ammunition Excise Tax site(s) may be done through the associated Sales and Use Tax Account by selecting the "I Want To" section, select the "More" link. The "Location Maintenance" section contains the options available for your California Firearm and Ammunition Excise Tax site(s).

 **Account**

ABC123 INC
159-267784


> California Firearm and Ammunition
Excise Tax
211-111111

Balance: \$0.00

 **Account Alerts**

⚠ File return for 31-Dec-2024

💬 2 unread messages


 **I Want To**

File and/or View a Return/Report

Make a Payment

View Prior Payments

Request a Filing Extension

 **More**

Periods

Names and Addresses




Correspondence


Logons

Submissions




Printing Your Certificate

 **Menu**  Settings  Log Off


 Home > [California Firearm and Ammunition Excise Tax](#) > [More](#)

More




[Submit a Relief Request](#)

Submit a request for relief of penalty, interest, and/or cost of collection recovery fee




[Submit a Claim for Refund](#)

If you believe you have paid more tax than you owe, you may file a claim for refund




[Request Reinstatement](#)

Request reinstatement of an account/permit that has been revoked



[Direct My Fedwire Payment](#)


Direct My Fedwire Payment



[Fill Out an Audit Survey](#)


Fill Out an Audit Survey

Account Maintenance



[Account Closure](#)


Close this account entirely with the CDTFA



[Add Contact](#)


Add a books and records contact person for this account

Location Maintenance




[Print California Firearm and Ammunition Excise Tax Certificate of Registration](#)

View and print an existing California Firearm and Ammunition Excise Tax Certificate of Registration



[Submit California Firearms Dealer \(CFD\) Number](#)

Submit California Firearms Dealer (CFD) Number to CDTFA



[Cease California Firearm and Ammunition Excise Tax Location](#)

Cease California Firearm and Ammunition Excise Tax Location



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Filing Your CFET Return

Filing Requirements for CFET and SUT

In the following slides, we will provide basic information on CFET and demonstrate the process of preparing the following types of returns:

- A return in which sales are subject to CFET.
- A return in which quarterly sales are under \$5,000 and not subject to CFET, however, CFET was collected.

If you are a seller, you are also required to prepare and file Sales and Use Tax returns. To assist you with preparing and filing Sales and Use Tax returns, we have created publication 373-PPTH, *Sales and Use Tax Return Preparation* (www.cdtfa.ca.gov/formspubs/pub373ppth.pdf).

You can also attend one of our Sales and Use Tax Return Preparation Webinars (www.cdtfa.ca.gov/seminar/#bsut-trp).

CFET Return—Basic Information


- As a California seller making retail sales in this state, you are required to file a CFET return on a quarterly basis.
- You must report your gross receipts subject to CFET and pay the amount of CFET due.
- The CFET return and amounts due are separate from your sales and use tax return and amounts due.
- You are required to file your CFET return even if:
 - You do not reach the threshold of \$5,000 in retail sales subject to CFET.
 - You have no retail sales subject to CFET in a quarter.

Reporting Retail Sales Transactions

Retail sales should be reported in the same quarterly period the retail sale was made (accrual basis). In general, a retail sale occurs in the reporting period when there is a transfer of title or possession (whichever occurs first) of the tangible personal property.


In the absence of an explicit title clause that passes title sooner, the retail sale is deemed to be made when possession of the tangible personal property sold transfers to the purchaser (for example, after the 10-day waiting period has passed in the case of the retail sale of a firearm). This is the case for both sales and use tax and CFET.

Filing Your CFET Return


 **Logon**

>

JOSEPH SMITH
jbsmith12345@abc123.com
+1 619- 987-1234
Last logged on 07-Nov-2024

 **Alerts**

91 unread messages

 **I Want To**

[Register a New Business Activity](#)

[Make a Payment](#)

[Manage payments and returns](#)

[Request Access to an Account](#)

[View Important Information and Documents for Your Account\(s\)](#)

[Check Your Registration Status](#)

[More](#)

Accounts

Submissions

Correspondence

Customer Information

 **Select an Account Below for Additional Requests**

View Accounts

Filter

Account Type	Account ID	Name	Balance
 California Firearm and Ammunition Excise Tax	211-111111	ABC123 INC	\$0.00
 Sales and Use Tax	100-111111	ABC 123 SUPPLY	\$0.00

2 Rows



Filing Your CFET Return

Menu Settings Log Off

Home > California Firearm and Ammunition Excise Tax

The balance displayed may not reflect recent payments or adjustments to the account.

Location maintenance for your California Firearm and Ammunition Excise Tax site(s) may be done through the associated Sales and Use Tax Account by selecting the "I Want To" section, select the "More" link. The "Location Maintenance" section contains the options available for your California Firearm and Ammunition Excise Tax site(s).

Account
ABC123 INC
159-267784
> California Firearm and Ammunition
Excise Tax
211-111111
Balance: \$0.00

Account Alerts
 File return for 31-Dec-2024
 2 unread messages

I Want To
 File and/or View a Return/Report
Make a Payment
View Prior Payments
Request a Filing Extension
More

Periods Names and Addresses Correspondence Logons Submissions

Filing Your CFET Return

Menu

SettingsLog Off

Home > California Firearm and Ammunition Excise Tax

The balance displayed may not reflect recent payments or adjustments to the account.

Location maintenance for your California Firearm and Ammunition Excise Tax site(s) may be done through the associated Sales and Use Tax Account by selecting the "I Want To" section, select the "More" link. The "Location Maintenance" section contains the options available for your California Firearm and Ammunition Excise Tax site(s).

Account

ABC123 INC
159-267784
California Firearm and Ammunition
Excise Tax
211-111111
Balance: \$0.00

Account Alerts

File return for 31-Dec-2024
2 unread messages

I Want To

File and/or View a Return/Report
Make a Payment
View Prior Payments
Request a Filing Extension
More

PeriodsNames and AddressesCorrespondenceLogonsSubmissions

Periods

View Periods

31-Mar-2025	\$0.00		
31-Dec-2024	\$0.00	Generated	File Return (Due: 31-Jan-2025)



Filing Your CFET Return

Menu

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[Home](#) > [California Firearm and Ammunition Excise Tax](#) > [California Firearm and Ammunition Excise Tax Return](#)

Account Number: 211-111111
Filing Period: 31-Dec-2024

1. Gross Sales

Gross Sales

Enter your gross receipts from the total retail sales of any firearms, firearm precursor parts, or ammunition.

20,000.00

For help with your return, please click here to open the [Online Filing Instructions](#).

Save DraftCancel

Next >



Filing Your CFET Return

Menu

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[Home](#) > [California Firearm and Ammunition Excise Tax](#) > [California Firearm and Ammunition Excise Tax Return](#)

Account Number: 211-111111
Filing Period: 31-Dec-2024

1. Gross Sales

2. California Firearm and Ammunition Excise Tax (CFET) Information

California Firearm and Ammunition Excise Tax (CFET) Information

Total gross receipts from retail sales of firearms, firearm precursor parts, or ammunition.	20,000.00
Exemption: Retail sales to peace officers (active or retired) or law enforcement agencies employing a peace officer.	0.00
Gross receipts from retail sales of firearms, firearm precursor parts, or ammunition subject to excise tax.	20,000.00
CFET rate	0.11
Subtotal amount of CFET due	2,200.00

For help with your return, please click here to open the [Online Filing Instructions](#).

Save DraftCancel

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Filing Your CFET Return

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[Home](#) > [California Firearm and Ammunition Excise Tax](#) > [California Firearm and Ammunition Excise Tax Return](#)

Account Number: 211-111111
Filing Period: 31-Dec-2024

California Firearm and Ammunition Excise Tax (CFET) Information

3. Excess California Firearm and Ammunition Excise Tax (CFET) Reimbursement Collected

Excess California Firearm and Ammunition Excise Tax (CFET) Reimbursement Collected

If you have separately charged your customers amount for CFET reimbursement that exceeds the amount due calculated on your return, enter the difference.

Collecting excess CFET reimbursement can occur in the following situations:

- When the CFET is computed on a transaction which is not subject to the CFET;
- When the CFET is computed on an amount in excess of the amount subject to the CFET;
- When the CFET is computed using a CFET rate higher than the rate imposed by law; or
- When mathematical or clerical errors result in an overstatement of the CFET reimbursement amount due on a billing.

Subtotal amount of CFET due	2,200.00
Excess CFET reimbursement collected	0.00
Total amount of CFET due	2,200.00

For help with your return, please click here to open the [Online Filing Instructions](#).

Save Draft

Cancel

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Filing Your CFET Return

Menu

Settings Log Off

Home > California Firearm and Ammunition Excise Tax > California Firearm and Ammunition Excise Tax Return

Account Number: 211-111111
Filing Period: 31-Dec-2024

Excise Tax (CFET) Information > 3. Excess California Firearm and Ammunition Excise Tax (CFET) Reimbursement Collected > 4. Summary


Summary



Subtotal Amount of CFET Due	2,200.00
Excess CFET reimbursement collected	0.00
Total Amount of CFET Due	2,200.00
Penalty	0.00
Interest	0.00
Total Amount Due and Payable	2,200.00


Save Draft Cancel

< Previous **Next >**

Filing Your CFET Return Sales Under \$5,000 in a Quarterly Period

 **Menu**

 Settings  Log Off

 Home > Firearm and Ammunition Excise Tax > Manage Payments and Returns > California Firearm and Ammunition Excise Tax Return

Account Number: 211-111111
Filing Period: 31-Dec-2024

1. Gross Sales

Gross Sales

Enter your gross receipts from the total retail sales of any firearms, firearm precursor parts, or ammunition.

For help with your return, please click here to open the [Online Filing Instructions](#)

Save Draft Cancel Next >

Filing Your CFET Return Sales Under \$5,000 in a Quarterly Period

Menu

Settings Log Off

[Home](#) > [Firearm and Ammunition Excise Tax](#) > [Manage Payments and Returns](#) > [California Firearm and Ammunition Excise Tax Return](#)

Account Number: 211-111111
Filing Period: 31-Dec-2024

1. Gross Sales

2. Excess California Firearm and Ammunition Excise Tax (CFET) Reimbursement Collected

Excess California Firearm and Ammunition Excise Tax (CFET) Reimbursement Collected

If you have separately charged your customers amount for CFET reimbursement that exceeds the amount due calculated on your return, enter the difference.

Collecting excess CFET reimbursement can occur in the following situations:

- When the CFET is computed on a transaction which is not subject to the CFET;
- When the CFET is computed on an amount in excess of the amount subject to the CFET;
- When the CFET is computed using a CFET rate higher than the rate imposed by law; or
- When mathematical or clerical errors result in an overstatement of the CFET reimbursement amount due on a billing.

Subtotal amount of CFET due	<input type="text" value="0.00"/>
Excess CFET reimbursement collected	<input type="text" value="330.00"/>
Total amount of CFET due	330.00

For help with your return, please click here to open the [Online Filing Instructions](#).

Save DraftCancel

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Filing Your CFET Return Sales Under \$5,000 in a Quarterly Period

Menu

Settings Log Off

Home > Firearm and Ammunition Excise Tax > Manage Payments and Returns > California Firearm and Ammunition Excise Tax Return

Account Number: 211-111111
Filing Period: 31-Dec-2024

1. Gross Sales > 2. Excess California Firearm and Ammunition Excise Tax (CFET) Reimbursement Collected > 3. Summary

Summary

Subtotal Amount of CFET Due	0.00
Excess CFET reimbursement collected	330.00
Total Amount of CFET Due	330.00
Penalty	0.00
Interest	0.00
Total Amount Due and Payable	330.00

Save Draft Cancel

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CFET Return

- Your CFET returns must be filed online.
- The return is due on a **quarterly** filing basis.
 - See the table below for the filing due dates.

Quarterly Reporting		
Reporting Period	Period End Date	Due Date
January – March	March 31	April 30
April – June	June 30	July 31
July – September	September 30	October 31
October – December	December 31	January 31

Recordkeeping

- Tax records must be maintained for at least four years.
- Failure to maintain records will be considered evidence of negligence or intent to evade tax and may result in penalties.



Recordkeeping

Purchases

- Purchase invoices and receipts
- Purchase journals
- Cancelled checks
- Credit card statements

Sales

- Sales and lease contracts and agreements
- Sales invoices, cash register tapes, and receipts
- Sales journals and sales summary journals
- Purchase orders

Exemptions

- Resale certificates
- Exemption certificates
- Shipping documents
- Government invoices



CDTFA
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TAX AND FEE ADMINISTRATION

Resources

Top Resources

- [Assembly Bill 28, chapter 231, Statutes 2023](#)
- [Sales & Use Tax in California](#)
- [California City & County Sales & Use Tax Rates](#)
- [Firearm Precursor Part Identification Guidebook](#)
- [California Firearm and Ammunition June 2024 Webinar Presentation](#)
- [California Firearm and Ammunition Excise Tax Frequently Asked Questions](#)

Laws and Regulations

- [Sales and Use Tax Law](#)
- [Firearms, Firearm Precursor Parts, and Ammunition Excise Tax Law](#)
- [Fee Collection Procedures Law](#)
- [Sales and Use Tax Regulations](#)
- [Fee Collection Procedures Regulations](#)
- [Regulation 1506, *Miscellaneous Service Enterprises*](#)
- [Regulation 1569, *Consignees and Lienors of Tangible Personal Property for Sale*](#)
- [Regulation 1584, *Membership Fees*](#)
- [Regulation 1668, *Sales for Resale*](#)
- [Regulation 1628, *Transportation Charges*](#)

Visit Our Tax Guide for Sellers of Firearm and Ammunition Products

www.cdtfa.ca.gov/industry/sellers-of-firearm-and-ammunition-products/



CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

[How Do I...](#)
[Tax Programs](#)
[Tax Resources](#)
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[Home](#) / [industry](#) / sellers of firearm and ammunition products

Tax Guide for Sellers of Firearm and Ammunition Products

Overview

- [Getting Started](#)
- [Frequently Asked Questions \(FAQs\)](#)
- [Industry Topics](#)
- [Resources](#)
- [Industry Guides](#)

How to Use This Guide

Each section of this guide contains important information about [retail sales](#) (for example, sales to consumers) of firearms, firearm precursor parts, or ammunition in California.

- > The [Getting Started](#) section provides key resources related to registration, filing returns, making payments, account maintenance, and other important information.
- > The [Industry Topics](#) section provides helpful information on specific topics important to sellers of firearms and ammunition products.
- > The [Resources](#) section provides links to helpful information, including law and regulation information, publications, special notices, the exemption certificate for sales to peace officers and law enforcement agencies, and access to assistance from our customer service representatives.

The general information provided in this guide is not intended to replace any law or regulation. This guide summarizes the law and applicable regulations in effect when it was last updated. However, changes in the law or regulations may have occurred. If there is a conflict between this guide and the law, our decisions will be based on the law.

Questions regarding firearm products?

Please contact the State of California Department of Justice, Bureau of Firearms if you have any questions regarding:

- Registration as a licensed firearms dealer, ammunition vendor, or firearms manufacturer in California.
- Whether certain firearm parts or accessories are legal in California.
- Whether certain goods are considered firearms, or firearm precursor parts.

State of California Department of Justice, Bureau of Firearms

oag.ca.gov/firearms



The screenshot shows the official website of the Bureau of Firearms, part of the California Department of Justice. The header includes the state seal, the Attorney General's name (Rob Bonta), and a search bar. A navigation menu lists various sections like Home, About, Media, etc. The main content area features a welcome message and a list of links to various firearms-related programs and resources.

State of California Department of Justice

 **ROB BONTA**
Attorney General

Search

Translate Website | Traducir Sitio Web

HOME ABOUT MEDIA CAREERS REGULATIONS RESOURCES PROGRAMS APPOINTMENTS CONTACT

Bureau of Firearms

Home / Bureau of Firearms

Welcome to the California DOJ Bureau of Firearms

The Bureau of Firearms serves the people of California through education, regulation, and enforcement actions regarding the manufacture, sales, ownership, safety training, and transfer of firearms. Bureau of Firearms staff will be leaders in providing firearms expertise and information to law enforcement, legislators, and the general public in a comprehensive program to promote legitimate and responsible firearms possession and use by California residents.



Bureau of Firearms

- Firearms Home
- Ammunition Purchase Authorization Program
- Automated Firearms System Personal Information Update
- California Firearms Laws Summary, pdf (revised 2021)
- Carry Concealed Weapon Program DOJ Certified

Taxpayer Webinars

Small Business

- Basic Sales and Use Tax
- Sales Tax Return Preparation
- What to Expect During an Audit
- Basic Recordkeeping
- Spanish webinars available

Visit our Tax Education page at www.cdtfa.ca.gov/tax-education to view classes and other events.

Industry-Specific

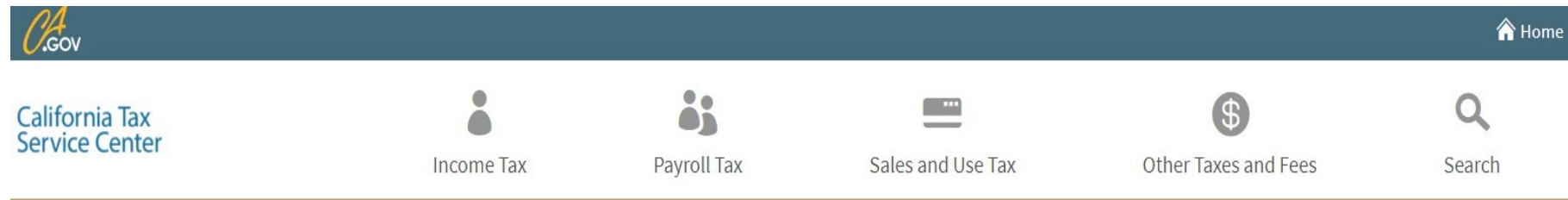
- Food Industry
- Internet and Home-Based Businesses
- Construction Contractors
- California Cigarette and Tobacco Products Retailers
- More

Nonprofit and Exempt Organizations

California Tax Service Center

The California Tax Service Center website offers a one-stop source for the latest tax information.

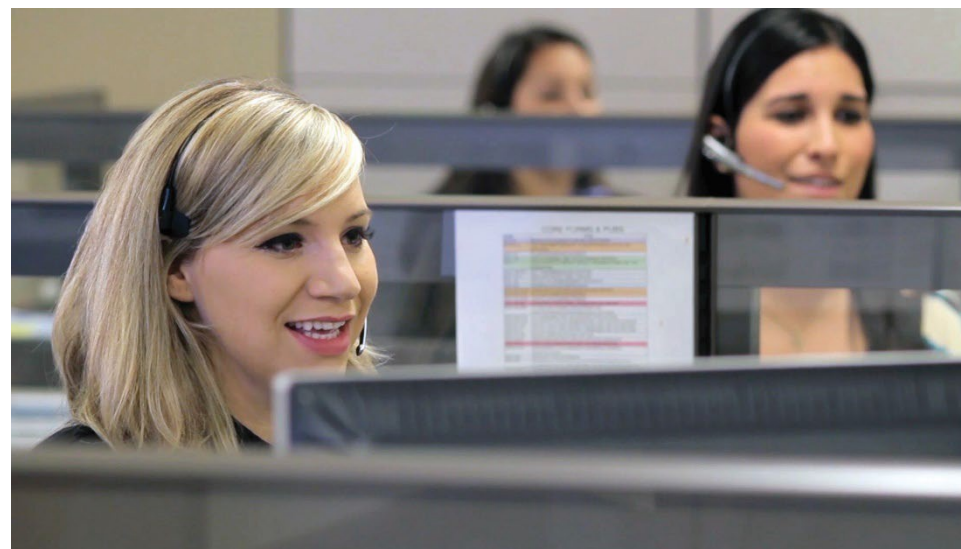
www.taxes.ca.gov



Welcome to the California Tax Service Center, sponsored by the California Fed State Partnership. Our partnership of tax agencies includes Board of Equalization, California Department of Tax and Fee Administration, Employment Development Department, Franchise Tax Board, and Internal Revenue Service.

Customer Service

- Call our Customer Service Center at 1-800-400-7115.
- TTY:711 is available for the hearing and speech impaired.
- Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.
- Customer service representatives can:
 - Walk you through the registration process.
 - Walk you through the return preparation process.
 - Answer general tax questions.



Customer Service

We now offer a **live online chat service** to quickly answer general tax and fee questions and to provide help with our Online Services.

- To initiate a chat session, visit our website at www.cdtfa.ca.gov and click on the *Chat* icon located on the lower right corner of our homepage. You can also visit the *How to Contact Us* page at www.cdtfa.ca.gov/contact.htm and select the option *Online Chat*.
- If you are initiating a chat from Monday through Friday during the hours of 7:30 a.m. and 5:00 p.m. (Pacific time), except state holidays, the chat service will connect you with a customer service representative.
- If it is outside regular customer service hours, our ChatBot will direct you to the information you need.

Taxpayers' Rights Advocate

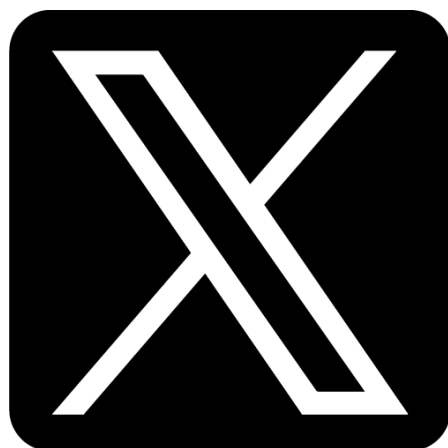
1-888-324-2798

If you are unable to resolve any tax issues through normal channels with CDTFA or if you would like more information regarding your rights, contact the Taxpayers' Rights Advocate Office at www.cdtfa.ca.gov/tra.

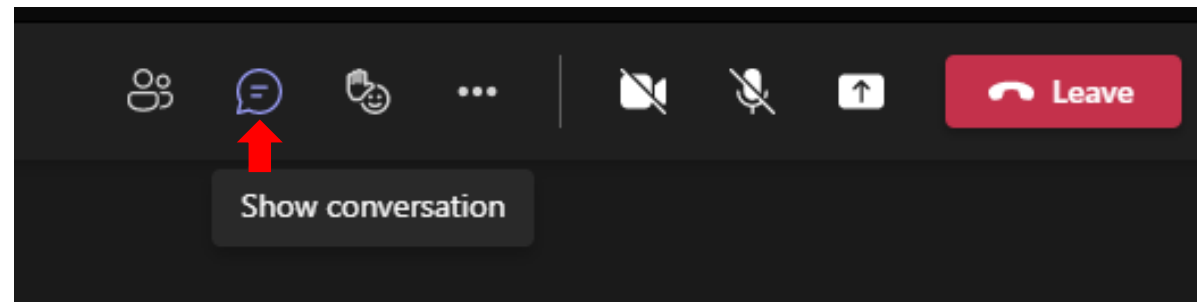


Connect with Us on Social Media

Connect with us on Facebook, X, YouTube, LinkedIn,
and Instagram



Questions?



Questions can be asked using the chat window.
Click on the *Show conversation* icon to open the chat window.



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**We wish you success
in your business venture!**