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

If you have any questions, they can be submitted using the chat feature.
We will begin soon.
Please be sure the speakers on your computer are turned on and that the volume is appropriate for you.

We will begin soon.
Sales and Use Tax Return Preparation – Used Vehicle Dealers

www.cdtfa.ca.gov
Objectives

You will learn:

• Legislative changes.
• Payment and reporting requirements.
• How to avoid common reporting issues.
• How to electronically complete a basic sales and use tax return for used vehicle dealers.
Get it in Writing!

This presentation illustrates general tax concepts and does not describe every situation. Contact us at www.cdtfa.ca.gov/email/ with details specific to your business operations for written tax guidance that you may rely on under the law.

*Please note*: The contents of these slides as well as the answers provided in the “chat” during this presentation do not constitute as written tax advice that may provide relief from liability pursuant to California Revenue and Taxation Code (R&TC) §6596 and Regulation 1705.
Legislative Changes

• Beginning January 1, 2021, certain used vehicle dealers are required to pay sales tax directly to the Department of Motor Vehicles (DMV) on their retail sales of used motor vehicles when they submit a vehicle registration application.

• DMV has implemented the new payment requirement and will notify you when your payment method is scheduled to change.

• Even after you are notified that your payment method is scheduled to change, you must continue to file your returns with us on time.
DMV Payment Requirements

Once you have been notified that you are required to pay sales tax to DMV, you are required to:

• Make payments to DMV when a vehicle registration is submitted.

• Pay sales tax, including any applicable district taxes, directly to DMV on your retail sales of vehicles.

• Provide your nine-digit seller's permit number on your Report of Sale(s) to ensure your sales tax payment is correctly applied to your CDTFA return.
  • *Note:* eight-digit account numbers require a leading zero (example: 012345678).
As a used vehicle dealer, you are now required to:

• File monthly returns with us.
• Submit a CDTFA-531-MV, *Used Vehicle Dealers - Sales Report*. This schedule is submitted with your sales and use tax return and includes the following information:
  • Your dealer license number.
  • Sales transaction details:
    • Report of Sale (ROS) number.
    • Vehicle Identification Number (VIN).
    • Selling price reported to DMV.
    • Sales tax and/or sales tax penalty amounts paid to DMV, if applicable.
CDTFA Reporting Requirements (continued)

CDTFA-531-MV, Used Vehicle Dealers - Sales Report

CDTFA Reporting Requirements (continued)

- Report sales on your sales and use tax return in the month the sale occurs and not when the payment for the vehicle is received or when the registration and tax is paid to DMV (for dealers currently paying tax to DMV).

- Example: If you make a sale in February, receive payment in March from your customer, and then register and/or pay the tax to DMV in March, you must report the February sale on your February return and not on your March return.
Please Note: Tax payments made to DMV will be applied to your sales and use tax return in the period in which the sale is made, based on the Report of Sale (ROS) date. The DMV provides us with the ROS date so that we can apply payments to the correct period.
• On the Total Sales line of the sales and use tax return, you will report all your charges related to the vehicle sale, such as document fees, taxable smog fees, mandatory warranties, among others.

• However, on CDTFA-531-MV, provide only the Vehicle Selling Price Reported to DMV for each vehicle sold. Do not include:
  • Other taxable charges such as document fees, smog certification fees (when taxable), and mandatory warranties on this form.
  • Note: DMV only collects sales tax on the vehicle sales price.
Examples of taxable charges to include in line 1, *Total Sales*, of the sales and use tax return:

- You paid sales tax to DMV based on the selling price of the vehicle. You also charge your customer a fee for preparation of documents (doc fee) and you charge a fee for the emission testing (smog), which are taxable charges made in connection with the sale of the vehicle.

- You must report the sales price of the vehicle, the doc fee, and emissions testing charge on the *Total Sales* line of your sales and use tax return.
Local Tax Allocation – Schedule C

• Local tax is the 1.25 percent portion of the 7.25 percent statewide tax rate that goes to the city or county where the sale or use takes place.
  • 1.00 percent goes to the city or county where the sale or use occurs.
  • The remaining 0.25 percent going to the county where the sale or use takes place. There are various schedules available for allocating the local tax.
• Schedule C is used to allocate sales to the cities in which you have business locations. This schedule allows you to allocate sales to one or multiple business locations.
• Schedule C will populate the full address for your registered business location(s) in California.
District Tax Allocation – Schedule A

• Many cities, counties, and multi-county transportation districts impose additional district taxes over the state rate of 7.25 percent.

• You may need to report and pay the additional district taxes if a vehicle you sold is registered in a city or county that has a district tax (or multiple district taxes).

• Schedule A is used for the allocation of district taxes. The schedule will populate the district(s) for your registered California location(s) plus any district(s) you added from the previous filing period.

• If the district you are looking for is not populated on Schedule A, you may manually add a district where you made taxable sales.
How to Avoid Common Reporting Issues

• Report sales in the correct period. Failure to pay tax in the period that the sale occurs, instead waiting until money is received or payment is submitted to DMV, will cause reporting issues.

• Accurately include your seller's permit number on your ROS. Tax is applied to your sales and use tax account based on the seller's permit number you provide on each ROS to DMV.
How to Avoid Common Reporting Issues *(continued)*

- Don’t pay sales tax to DMV when you are not required. If you have not been notified by DMV that your payment method was changed, you should not make sales tax payments to DMV.
  - Any tax payments made to DMV, when you are not required to pay tax to them, will not be applied to your sales and use tax account. You must contact DMV for a refund.
  - *Please note:* This can be a lengthy process.

- Don’t take a deduction on the return for sales tax paid to DMV.
  - The proper way to receive credit for sales tax paid to DMV against your total tax due for the period is by using CDTFA-531-MV.
  - Therefore, taking a deduction on the return to adjust for tax paid to DMV will cause errors on your return.
File a Return

Demonstration

Information needed to file your return

• Total Gross Sales
• Deductions
• Schedule C – Local Tax Allocation
• Schedule A – District Tax Allocation
• Schedule MV - Used Vehicle Dealers – Sales Report
Sales and Use Tax Return

John Smith
dba John’s Auto Dealer
Sales and Use Tax Return

Scenario 1

In March 2022, John’s total sales of used vehicles were $120,000.

Total sales includes John’s:
• Retail sales
• Sales for resale
• Sales in interstate commerce
Sales and Use Tax Return

Scenario 2

- John sold a car to a local dealer for $5,000.
- John had a resale certificate on file for the transaction. Therefore, sales tax was not collected in this transaction.
Sales and Use Tax Return
Scenario 3

John made an out-of-state sale in the amount of $4,000 and shipped the vehicle to a customer located in Arizona. This was another vehicle John obtained in a trade-in from a prior sale.

- To support this sale, John maintained in his records the following documents: a bill of lading, a completed CDTFA–447, *Statement Pursuant to Section 6247 of the California Sales and Use Tax Law*, and CDTFA–448, *Statement of Delivery Outside California*. 
Sales and Use Tax Return
CDTFA-447, Statement Pursuant to Section 6247 of the California Sales and Use Tax Law

www.cdtfa.ca.gov/formspubs/cdtfa447.pdf
Sales and Use Tax Return
CDTFA-448, Statement of Delivery Outside California

www.cdtfa.ca.gov/formspubs/cdtfa448.pdf
Sales and Use Tax Return

Scenario 4, 5, and 6

4. John sold $40,000 worth of vehicles to customers residing in the City of Sacramento.
5. John sold $35,000 worth of vehicles to customers residing in the City of Fairfield.
6. John sold $36,000 worth of vehicles to customers residing in the City of Riverside.

These amounts will be used when determining district taxes due.
File a Return

Select Login/Register to file a return

www.cdtfa.ca.gov
File a Return

Logging In

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?

Express Login
Express Login Code is now called Limited Access Code. Limited Access Code allows you to file a return or make a payment without creating a username.

File a Return
Make a Prepayment
Make a Payment

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
Account Home Screen
File a Return
Sales and Use Tax Account Detail

- Account:
  - JOHN SMITH
  - 555-555555
  - 555-555555
  - Balance: $0.00

- Account Alerts:
  - There are no alerts

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

- Periods:
  - 31-Mar-2022
  - $0.00
  - Generated
  - File Return (Due: 02-May-2022)
File a Return

Business Activities

Account Number: 555-555555
Filing Period: 31-Mar-2022
File a Return

Scenario 1 - Total Sales

Account Number: 555-555555
Filing Period: 31-Mar-2022

Total Sales (i.e. taxable and nontaxable sales for the reporting period, including lease and rental receipts) 120,000.00

Purchases Subject to Use Tax (i.e. items removed from inventory for business or personal use, out of state purchases, etc.) 0.00

Sales of Fixtures and Equipment (i.e. sales of business assets) 0.00

Total Sales and Purchases 120,000.00

For help with your return, please click the link to open the Online Filing Instructions.
File a Return
State-Designated Fairgrounds Sales

Account Number: 555-555555
Filing Period: 31-Mar-2022

Sales at State-Designated Fairgrounds

Enter sales made at a state-designated fairground. This is for informational purposes only and is not being used for calculating any sales or use tax on this return.

For more information a complete listing of state-designated fairs is available on our website at https://www.cdtfa.ca.gov/taxes-and-fees/state-fairs-grounds-list.htm

Save Draft Cancel

< Previous Next >
File a Return

Scenario 2 and 3 - Deductions

Account Number: 555-555555
Filing Period: 31-Mar-2022

<table>
<thead>
<tr>
<th>Nontaxable Sales (deductions)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales to other retailers for resale</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Nontaxable sales of food products</td>
<td>0.00</td>
</tr>
<tr>
<td>Nontaxable labor (repair and installation)</td>
<td>0.00</td>
</tr>
<tr>
<td>Sales to the United States government</td>
<td>0.00</td>
</tr>
<tr>
<td>Sales in interstate or foreign commerce (i.e. delivered outside California)</td>
<td>4,000.00</td>
</tr>
<tr>
<td>Sales tax (if any) included in Total Sales Reported</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Other Nontaxable Sales - To enter information, click on a box in the empty row.

<table>
<thead>
<tr>
<th>Other Nontaxable Sales</th>
<th>Description</th>
<th>Nontaxable amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Nontaxable Sales</td>
<td>9,000.00</td>
<td></td>
</tr>
</tbody>
</table>
File a Return

Deductions (continued)

Adjustments, Credits, and Partial Exemptions

Do you have any adjustments to make where the original transaction(s) occurred during this filing period? (bad debt losses on taxable sales, cost of tax-paid purchases resold prior to use, returned taxable merchandise, cash discounts on taxable sales)

Yes  No

Do you have any credits to claim where the original transaction(s) occurred prior to this filing period? (tax reported and paid on a previous return)

Yes  No

Do you have any partial tax exemptions for this filing period? (teleproduction equipment, farm equipment, diesel fuel used in farming and food processing, timber harvesting equipment and machinery, racehorse breeding stock, manufacturing and research and development equipment)

Yes  No

For help with your return, please click the link to open the Online Filing Instructions.

Save Draft  Cancel

Previous  Next
File a Return

Local Tax Allocation – Schedule C

Schedule C - Local Tax Allocation

Report the local tax for your registered California location(s) by completing the schedule below.

Schedule C is used to report taxable sales and purchases to the city where you have a registered location, so they receive their 1% portion of the 7.25% state rate.

Enter the amount of taxable sales and purchases for each registered business location listed below.

If you need to report sales and purchases for locations other than your registered business location(s), do not report those values below. You will report those sales and purchases on Schedule B or H by clicking Next.

Please note this schedule is not for reporting district tax.

Total amount to be reported on local tax schedule(s) 111,000.00

Schedule C - Detailed Allocation by Location of Local Sales and Use Tax Transactions

<table>
<thead>
<tr>
<th>Street</th>
<th>City</th>
<th>ZIP</th>
<th>Sub-Outlet No.</th>
<th>Close Out Date</th>
<th>Taxable Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>450 N ST</td>
<td>SACRAMENTO</td>
<td>95814-4311</td>
<td>00001</td>
<td></td>
<td>111,000.00</td>
</tr>
</tbody>
</table>

Remaining amount to be reported on other local tax schedule(s) 0.00

For help with your return, please click the link to open the Online Filing Instructions.
File a Return
District Tax Allocation – Schedule A

Scenarios:
4. Sold $40,000 worth of vehicles to customers residing in the City of Sacramento.
5. Sold $35,000 worth of vehicles to customers residing in the City of Fairfield.
6. Sold $36,000 worth of vehicles to customers residing in the City of Riverside.

Enter the total amount not in a district tax area OR in which you do not need to collect a district tax.
File a Return
Schedule MV – Report Transaction Details

Schedule MV - Used Vehicle Dealers - Sales Report

Report your vehicle sales transactions for the return period and corresponding sales tax paid to DMV by the due date of this return:

Important: Any charges related to sales not reported to DMV (ex: document fees, smog certification fee, mandatory warranties, etc.) should be included in your total sales, not in the Sales Tax Paid to DMV (if any) column.

Click Add a Record to begin entering the transaction details for this period. You also have the option to use our Schedule MV Excel Workbook located on the CDTFA website. Simply follow the instructions provided in the workbook and use the "Upload" button below, to populate your transaction details into the schedule. This option is commonly used by those who need to add ten or more transactions to the schedule. You will have an opportunity to verify your information after you upload your workbook.

If you are not required to pay sales tax to DMV, enter zero in the Sales Tax Paid to DMV column.

☑️ If you have no taxable sales of vehicles for this period, please check this box

Transaction Details Schedule

<table>
<thead>
<tr>
<th>Report of Sale (ROS) Number</th>
<th>Vehicle Identification Number (VIN)</th>
<th>Selling Price Reported to DMV</th>
<th>Sales Tax Paid to DMV (if any)</th>
<th>Penalty Paid to DMV for Payments of Sales Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add a Record</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Vehicle Sales

Total sales tax paid to DMV on or before this return period due date

Total penalty paid to DMV

Dealer License Number(s) for transactions above

For help with your return, please click the link to open the Online Filing Instructions
File a Return
Schedule MV – Report Transaction Details (continued)

Schedule MV - Used Vehicle Dealers - Sales Report

Report your vehicle sales transactions for the return period and corresponding sales tax paid to DMV by the due date of this return:

Please note: Any charges related to sales not reported to DMV (ex: document fees, smog certification fee, mandatory warranties, etc.) should be included in your total sales.

Click the "Add a Record" button to begin entering the transaction details for this period. You also have the option to use our Schedule MV Excel Workbook located on the CDTFA website. Simply follow the instructions provided in the workbook and use the "Upload" button below, to populate your transaction details into the schedule. This option is commonly used by those who need to add ten or more transactions to the schedule. You will have an opportunity to verify your information after you upload your workbook.

If you are not required to file:

[ ] If you have no sales

Transaction Details Schedule:

<table>
<thead>
<tr>
<th>Report of Sale (R)</th>
<th>Add a Record</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Vehicle Sales</td>
<td></td>
</tr>
<tr>
<td>Total sales tax paid to DMV</td>
<td></td>
</tr>
<tr>
<td>Total penalty paid to DMV</td>
<td></td>
</tr>
<tr>
<td>Dealer License Number(s) for transactions above</td>
<td></td>
</tr>
</tbody>
</table>

Step Error

Before continuing to the next step, you must fill in all required fields and resolve all fields in error. Please close this message to correct all fields. If a field is in error, a detailed message will be displayed next to the field.

First Error:
If you have no sales of vehicles for this period, please check this box: Required

[ ] Required

[ ] OK
File a Return
Schedule MV – Report Transaction Details (continued)
File a Return
Schedule MV – Report Transaction Details (continued)

### Transaction Details Schedule

<table>
<thead>
<tr>
<th>Report of Sale (ROS) Number</th>
<th>Vehicle Identification Number (VIN)</th>
<th>Selling Price Reported to DMV</th>
<th>Sales Tax Paid to DMV (if any)</th>
<th>Penalty Paid to DMV for Payments of Sales Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678</td>
<td>1AAA222BBBB3334445</td>
<td>40,000.00</td>
<td>4,000.00</td>
<td>400.00</td>
</tr>
<tr>
<td>23456789</td>
<td>2BBB333CCC4445556</td>
<td>35,000.00</td>
<td>3,500.00</td>
<td>0.00</td>
</tr>
<tr>
<td>34567890</td>
<td>3CCC444DDD5556667</td>
<td>36,000.00</td>
<td>2,000.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Add a Record

- 3 Rows: 111,000.00, 9,500.00, 400.00

- Total Vehicle Sales: 111,000.00
- Total sales tax paid to DMV on or before this return period due date: 9,500.00
- Total penalty paid to DMV: 400.00

Dealers License Number(s) for transactions above

- 99999

For help with your return, please click the link to open the Online Filing Instructions.
Total sales tax paid to DMV **cannot** exceed the tax amount reported to CDTFA.
File a Return

Example – Excess Tax Collected

Account Number: 555-555555
Filing Period: 31-Mar-2022

Excess Tax Collected

If you have collected more sales tax from your customers than the amount due calculated on your return, enter the difference.

Excess tax collected can occur in the following situations:

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

Total Tax Due Before Credits (State, County, Local, and District):

Enter Excess Tax Collected

Total Tax:

A full return summary can be found on the next page.
### Example – Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Tax (State, County, Local, and District Tax)</td>
<td>9,582.00</td>
</tr>
<tr>
<td>Credit for Partial Exemptions</td>
<td>0.00</td>
</tr>
<tr>
<td>Sales or Use Tax Paid to Other States</td>
<td>0.00</td>
</tr>
<tr>
<td>Credit Claimed From Prior Period</td>
<td>0.00</td>
</tr>
<tr>
<td>Credit for Aircraft Common Carrier Partial Exemption</td>
<td>0.00</td>
</tr>
<tr>
<td>Tax Due</td>
<td>9,582.00</td>
</tr>
<tr>
<td>Sales Tax Paid to DMV</td>
<td>9,500.00</td>
</tr>
<tr>
<td>Penalty Paid to DMV</td>
<td>400.00</td>
</tr>
<tr>
<td>Total Tax Prepayments</td>
<td>0.00</td>
</tr>
<tr>
<td>Remaining Tax</td>
<td>82.00</td>
</tr>
<tr>
<td>Remaining Tax</td>
<td>0.00</td>
</tr>
<tr>
<td>Penalty</td>
<td>0.00</td>
</tr>
<tr>
<td>Interest</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Total Amount Due and Payable**: 82.00

*To print a draft of your return prior to submission, click on the Save Draft button below.*
File a Return
Example – Preparer Information

Account Number: 555-555555
Filing Period: 31-Mar-2022
File a Return

Example – Declaration

Declaration of Intent
It is my intent to electronically file (e-file) my tax/fee return or report with the California Department of Tax and Fee Administration (CDTFA).

I declare that all the information I provided for this e-file return/report has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

If a liability exists, and regardless of the method of payment chosen, I understand that if CDTFA does not receive full payment of my liability, I remain liable for all applicable tax/fee, interest, and penalties.

Additional Declaration of Intent for:
Fuel, Cigarette, and Tobacco Products Accounts
I hereby consent to disclose and authorize CDTFA to release, as necessary, certain otherwise confidential transaction information regarding volumes, quantities, invoice numbers, bills-of-lading, locations, dates, method of delivery, or any other applicable information of reportable products to any person identified by me in this return/report as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transactions information concerning my transactions with such person as reported in this return/report.

Diesel Claim for Refund Accounts
I certify that the diesel fuel covered by this claim included the diesel fuel tax in the purchase price of the diesel fuel and did not contain visible evidence of dye, and that I am duly authorized to sign and submit for the claimant. I further certify that the diesel fuel tax was not included in the sales price of the diesel fuel covered by this claim and was not collected from the purchaser. In addition, I certify that I have in my possession valid exemption certificates as may be required for transactions covered by this claim.

It is suggested that you print a copy of this declaration for your records.

By selecting "OK", I am declaring my understanding of the above and my intent to e-file.

Password

Required
File a Return
Example – Sales and Use Tax Return Submission

Payment Options:
• Credit, debit, or ACH debit
• Check

Other Options:
• Print return
• Pay later
File a Return
Example – Sales and Use Tax Return Submission – I’m Done
Make a Payment

Example – Paper Check Option

A payment voucher will print if you choose the *Print a Voucher* option on the *Confirmation* page.

![Payment Voucher Image]

*Please write your Account number and tax period end date on your check.*
Make a Payment
Example – Electronic Options

How would you like to make a payment or prepayment?

Please note, if you are attempting to make a prepayment towards your sales and use tax account, but have no taxable sales, you are not required to make a prepayment. You will be asked to confirm this when submitting your quarterly return. Select Home to return to the home screen. If you do have taxable sales, or are attempting to make any other type of payment, please select a payment option below.

BY CHECKING OR SAVINGS ACCOUNT
Pay now with checking or savings (no fee)

This option allows you to make an electronic funds transfer (EFT) from your checking or savings accounts. The California Department of Tax and Fee Administration (CDTFA) will initiate a transaction with your financial institution to withdraw the funds from your bank account. The CDTFA does not charge a fee for this service.

NOTE: If you are required to pay by EFT and you are initiating your payment on the due date, your payment must be completed by 3:00 pm Pacific time to be considered timely.

BY CREDIT OR DEBIT CARD
Pay now with credit or debit card (2.3% service fee)

You will be charged a service fee of 2.3% of the transaction amount by the credit card processing vendor, ACI Payments, Inc. This service fee is retained by the vendor and is not revenue to the California Department of Tax and Fee Administration (CDTFA). The minimum fee is $1.00. To make a payment by credit card, you will need to provide your payment information.

If you do not want to provide the required information over the internet, you can make a credit card payment by calling 1-855-232-8931.

Once your transaction is processed, you’ll receive a confirmation number, and your card will be charged. Keep this confirmation number as proof of payment. The payment and service fee will appear as separate charges on your credit card statement.

NOTE: If your account is required to pay by electronic funds transfer (EFT), Credit and Debit Cards are not considered an acceptable method of electronic payment and the account will incur a penalty.
Make a Payment
Example – Checking or Savings Account Option

John Smith
555-555555
Sales and Use Tax
555-555555
> 31-Mar-2022
Make a Payment

Example – Credit Card Payment

Credit Card Information

By clicking below, you will be redirected to our Credit Card processor (ACI Payments, Inc.) to enter your credit card information. Once you are finished submitting your credit card information, you will be redirected back to this site.

Enter Credit/Debit Card Info

Cancel  Next
Payments are made through the credit card vendor ACI Payments, Inc (ACI).

A 2.3 percent convenience fee is charged by ACI. This money does not come to the State.
Make a Payment
Example – Credit Card Payment (continued)

Payer Information
Payment Option
For More Information

• For questions related to licensing, vehicle registration, and titling transactions, contact DMV at 1-800-777-0133.
• To verify whether you are required to pay sales tax to DMV, or to confirm receipt of tax payment to DMV, you may send an email inquiry to: DMVTAXINQ@dmv.ca.gov.
• For questions related to sales taxes, contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.
CDTFA Website

www.cdtfa.ca.gov

You may access our website for the following:
• Filing and Paying Your Taxes
• Industry Tax and Fee Guides
• Enhanced Video Tutorials
• Class and Seminar Schedules and Registrations
• Directory of CDTFA Offices
• Industry Specific Publications
• Tax News and Special Notices
• Email Notifications for CDTFA Updates
• Online Verification of Seller’s Permit Numbers
• Credit Card Payments
• Useful Links to Other Websites
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/](http://www.cdtfa.ca.gov/tra/).
Questions?
We wish you success in your business venture!