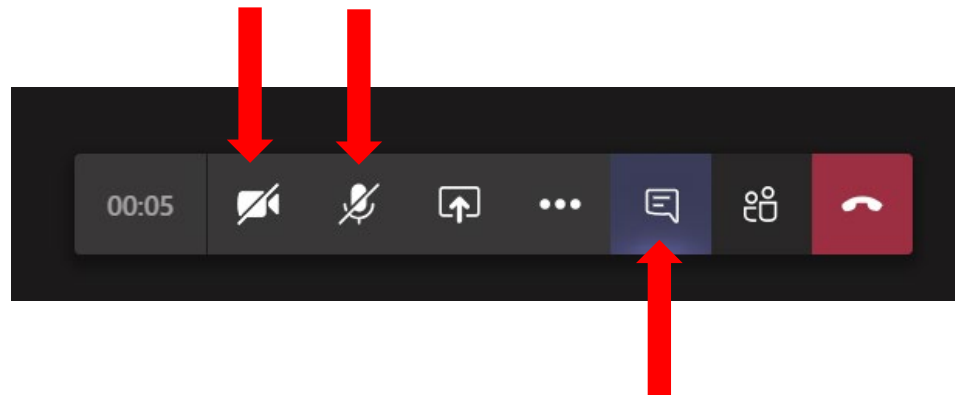




**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

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



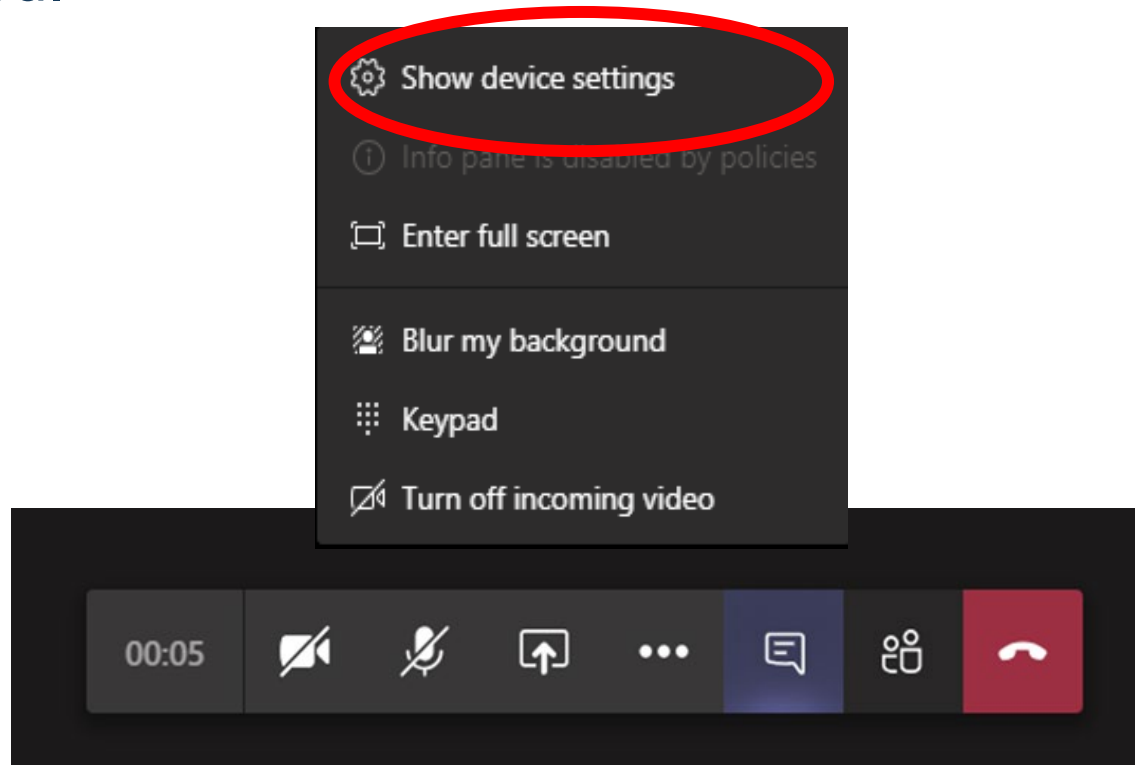
**If you have any questions, they can be submitted using the chat feature.**

**We will begin soon.**

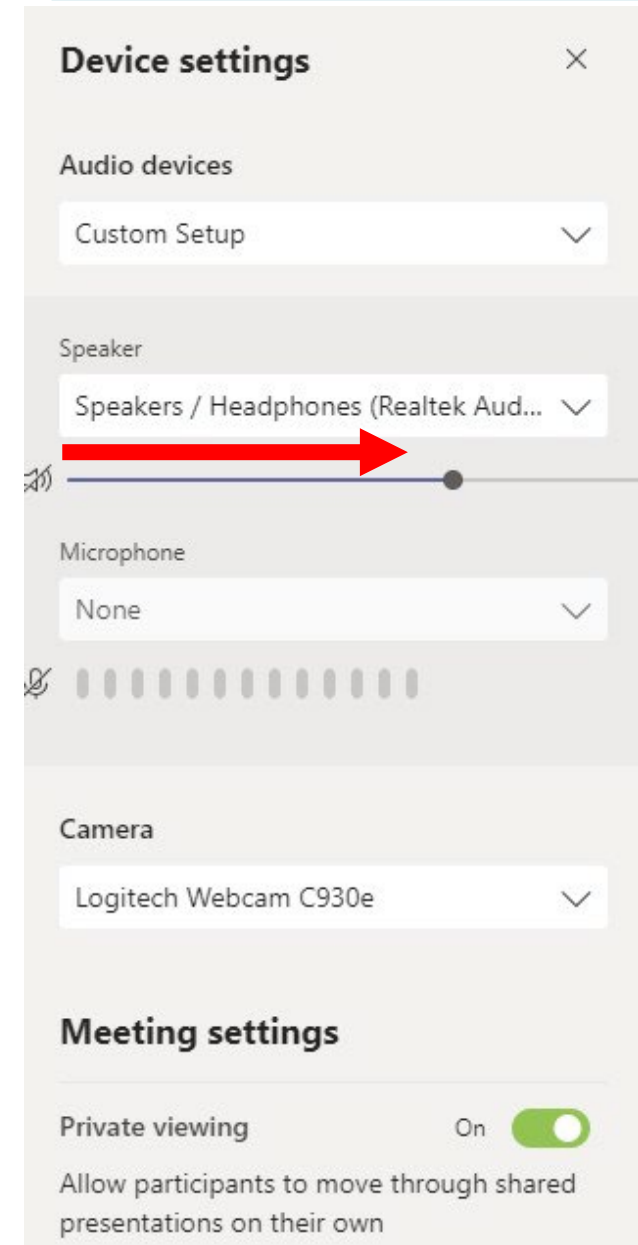


**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

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



**We will begin soon.**





**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

# Sales and Use Tax Return Preparation – Used Vehicle Dealers

[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)



# Objectives

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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!

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This presentation illustrates general tax concepts and does not describe every situation. Contact us at [www.cdtfa.ca.gov/email/](http://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

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- 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).



# CDTFA

## Reporting Requirements

---

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)*

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- 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.



# CDTFA

## Reporting Requirements *(continued)*

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*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.



## CDTFA

# Reporting Requirements *(continued)*

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- 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.*

# CDTFA Reporting Requirements *(continued)*

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.

ITEMIZATION OF THE AMOUNT FINANCED*(Seller may keep part of the amounts paid to others.)		
1. Total Cash Price		
A. Cash Price of Motor Vehicle and Accessories		\$ 5988.00 (A)
1. Cash Price Vehicle		\$ 5988.00
2. Cash Price Accessories		\$ N/A
3. Other (Nontaxable)		
Describe		\$ N/A
B. Document Processing Charge (not a governmental fee)		\$ 65.00 (B)
C. Emissions Testing Charge (not a governmental fee)		\$ 49.95 (C)
1. (paid to)	N/A	\$ N/A (D1)
2. (paid to)	N/A	\$ N/A (D2)
3. (paid to)	N/A	\$ N/A (D3)
E. (Optional) Surface Protection Product(s)		
1. (paid to)	N/A	\$ N/A (E1)
2. (paid to)	N/A	\$ N/A (E2)
F. EV Charging Station (paid to)	N/A	\$ N/A (F)
G. Sales Tax (on taxable items in A through F)		\$ 503.49 (G)
H. Electronic Vehicle Registration or Transfer Charge (not a governmental fee) (paid to)		\$ 15.00 (H)



# Local Tax Allocation – Schedule C

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- 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

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- 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)*

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- 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

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### 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

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**John Smith**  
**dba John's Auto Dealer**





# Sales and Use Tax Return Scenario 1

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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

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- 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.



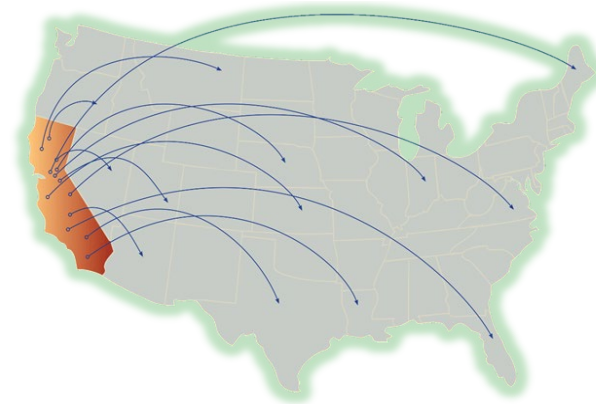


## Sales and Use Tax Return Scenario 3

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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*

CDTFA-447 REV. 8 (8-17)  
**STATEMENT PURSUANT TO SECTION 6247  
OF THE CALIFORNIA SALES AND USE TAX LAW**

STATE OF CALIFORNIA  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

The timely acceptance in good faith by the seller of this CDTFA-447, properly completed, will relieve the seller of liability for failure to collect use tax from the purchaser. The seller must retain the original statements. Where the seller does not collect the use tax from the purchaser and it is determined that the vehicle was purchased for use in California, the purchaser must pay the applicable use tax to the California Department of Tax and Fee Administration (CDTFA). Note: This CDTFA-447 only relieves the seller of the duty to collect use tax from the purchaser, and does not relieve the seller from sales tax, which will usually apply if the property is delivered to the purchaser in California. That is, this CDTFA-447 is useful only where the property is delivered to the purchaser outside California, and the seller will have the burden to show such out-of-state delivery. The seller may use CDTFA-448, *Statement of Delivery Outside California*, to help document actual delivery to the purchaser outside California.

**NOTICE TO PURCHASER**

Please note that if this vehicle is brought into California for any reason, other than qualifying warranty or repair service, within the first 12 months of its delivery, it shall be presumed that you have purchased the vehicle for use in California and you may owe California use tax. If use tax applies, you must pay it directly to the CDTFA. Since you are claiming that this vehicle is not purchased for use in California, it is important that for the first 12 months of ownership, you obtain documentary evidence of the place of use of this vehicle (for example, proof of registration in another state, gas and/or service receipts, credit card statements, check registers, travel logs, lodging, or campground receipts, etc.). Because the CDTFA may have up to eight years to determine whether your vehicle was actually purchased for use in California, you should retain records for at least eight years showing your out-of-state use during the first 12 months after your purchase. For more detailed information, please contact the CDTFA's Customer Service Center at 1-800-400-7115 (TTY:711) or the CDTFA's Consumer Use Tax Section at 1-916-445-9524. You may find forms and publications on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

**To be completed by the purchaser. (please type or print)**

I have an address or I am stationed in the military within the State of California. **My California Address is:**

STREET	CITY	STATE	ZIP CODE

**My California Mailing Address is (if different from address above):**

STREET	CITY	STATE	ZIP CODE

I certify that the vehicle described below is being purchased for use outside California and not for storage, use, or other consumption in California, and will be used at the following out-of-state address (cannot be a P.O. Box):

STREET	CITY	STATE	ZIP CODE

This vehicle will be delivered to me at the following out-of-state address (cannot be a P.O. Box):

STREET	CITY	STATE	ZIP CODE

DRIVER LICENSE NUMBER	STATE	DAYTIME TELEPHONE NUMBER (    )

NAME OF PURCHASER (please print)	SIGNATURE	DATE

**Fraudulent use of this statement to avoid the payment of California sales and use tax may result in severe penalties.**

**To be completed by the seller. (please type or print)**

**Vehicle Description:**

YEAR	MAKE	MODEL
VIN/LICENSE NUMBER	PURCHASE PRICE	DATE OF PURCHASE

**Name and Address of California seller:**

NAME	CDTFA SELLER'S PERMIT NUMBER	DAYTIME TELEPHONE NUMBER (    )	
STREET	CITY	STATE	ZIP CODE

NAME OF AGENT (please print)	SIGNATURE	DATE

**NOTICE TO SELLER**

Please provide a copy of this form to the purchaser and retain the original for your records. This transaction is subject to audit. We request that, within 30 days of the date of delivery to the purchaser, you send a copy of this statement, a copy of the purchase contract, and a copy of the completed CDTFA-448, *Statement of Delivery Outside California*, to the address below.

[www.cdtfa.ca.gov/formspubs/cdtfa447.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa447.pdf)



# Sales and Use Tax Return

## CDTFA-448, *Statement of Delivery Outside California*

CDTFA-448 REV. 8 (8-17)  
STATEMENT OF DELIVERY OUTSIDE CALIFORNIA

STATE OF CALIFORNIA  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

When a vehicle is delivered to the purchaser outside California, the seller (or person making the delivery on behalf of the seller) and the purchaser should both be at the out-of-state delivery point at the time of delivery. In order to establish that the delivery did not occur in California, both persons are urged to appear at the same time before a notary at the out-of-state delivery location to sign this statement and have it notarized. The seller must retain the original of this statement to support any claimed exclusion or exemption from the California Sales and Use Tax.

**NOTICE TO SELLER**

Please provide a copy of this statement to the purchaser and retain the original for your records. This transaction is subject to audit. We request that, within 30 days of the date of delivery to the purchaser, you send a copy of this statement and a copy of the purchase contract to the address below. NOTE: Even if you deliver the vehicle to a point outside California, you remain responsible for collecting and remitting California use tax if you are aware that the purchaser is a California resident, unless you can establish that the vehicle was not purchased for use in California, or you accept, in good faith at the time of the sale, a completed CDTFA-447, *Statement Pursuant to Section 6247 of the California Sales and Use Tax Law*. If you obtain a completed CDTFA-447 from the purchaser, please include a copy of it when you send the documents noted above to the following address:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
Consumer Use Tax Section | PO Box 942879 | Sacramento, CA 94279-0037

**To be completed by the seller or person making the delivery on behalf of the seller. (please type or print)**

I hereby certify, under penalty of perjury under the laws of the State of California, that the vehicle described below was delivered outside California on the date and at the place stated below.

YEAR	MAKE	MODEL	VIN/LICENSE NUMBER	PURCHASE PRICE	PURCHASE DATE
OUT-OF-STATE DELIVERY STREET ADDRESS			CITY	STATE	ZIP CODE
NAME OF SELLING DEALER		CDTFA SELLER'S PERMIT NUMBER		DAYTIME TELEPHONE NUMBER	
STREET ADDRESS OF SELLER		CITY	STATE	ZIP CODE	
NAME OF SELLER (or person making delivery on behalf of the seller)			CHECK (✓) ONE		
			<input type="checkbox"/> SALESPERSON <input type="checkbox"/> EMPLOYEE <input type="checkbox"/> PARTNER <input type="checkbox"/> OTHER (explain)		
SIGNATURE: (I have delivered the above-described vehicle to the purchaser named below.)			DATE OF DELIVERY		

**Fraudulent use of this statement to avoid the payment of California sales and use tax can result in severe penalties.**

**NOTICE TO PURCHASER**

Please note that if you are a California resident and this vehicle is brought into California for any reason, other than qualifying warranty or repair service, within 12 months after its purchase, it shall be presumed that you have purchased the vehicle for use in California and you may owe California use tax. If use tax applies, you must pay it directly to the California Department of Tax and Fee Administration (CDTFA). If you are a nonresident and this vehicle is brought into California within 12 months of its delivery to you and is used or stored in California more than one-half the time during the first 12 months of ownership, or is subject to registration in California within 12 months of its date of purchase, it shall be presumed that you have purchased the vehicle for use in California and use tax may apply. If use tax applies, you must pay it directly to the CDTFA. It is important that for the first 12 months of ownership, you obtain documentary evidence of the place of use of this vehicle (for example, proof of registration in another state, gas and/or service receipts, credit card statements, check registers, travel logs, lodging, or campground receipts, etc.). Because the CDTFA may have up to eight years to determine whether your vehicle was actually purchased for use in California, you should retain records for at least eight years showing your out-of-state use during the first 12 months after your purchase. For more detailed information, please contact the CDTFA's Customer Service Center at 1-800-400-7115 (TTY:711) or the CDTFA's Consumer Use Tax Section at 1-916-445-9524. You may find forms and publications on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

**To be completed by the purchaser. (please type or print)**

I hereby certify, under penalty of perjury under the laws of the State of California, that the vehicle described above was delivered to me on the date, by the person, and at the location outside California described above.

NAME OF PURCHASER (please print)	DRIVER LICENSE NUMBER	STATE
PURCHASER'S SIGNATURE	DATE	DAYTIME TELEPHONE NUMBER

**NOTARY STATEMENT**

On \_\_\_\_\_ (date) before me, \_\_\_\_\_ (notary name),  
a Notary Public in and for the County of \_\_\_\_\_ (county) State of \_\_\_\_\_ (state)  
duly commissioned and sworn, together, personally appeared both  
and \_\_\_\_\_ (seller or seller's agent),  
known to me to be the persons whose names are subscribed

to the within instruments, and acknowledged that they executed the same in the authorized capacities, and that by their signatures on this instrument the persons executed the instrument. WITNESS my hand and official seal.

Signature \_\_\_\_\_



[www.cdtfa.ca.gov/formspubs/cdtfa448.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa448.pdf)





## Sales and Use Tax Return Scenario 4, 5, and 6

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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

The screenshot shows the CDTFA website header with the CA.GOV logo and navigation links for Login/Register and Contact. Below the header is a search bar and a main navigation menu with dropdowns for 'How Do I...' and 'Tax Programs'. The main content area features four teal-colored boxes: 'File a Return & Pay Taxes' with a 'File & Make a Payment' button, 'Register for a Permit' with a 'Register Online' button, 'Tax Rates' with a 'See Tax Rates' button, and 'Notice?' with a 'Letters and Notices' button. A yellow callout box with a downward-pointing arrow highlights the 'Login/Register' button in the header, containing the text: 'Select *Login/Register* to file a return'. At the bottom, there is a banner with a woman's face on the left and the text 'Need Help' and 'We are temporarily expanding our call center h...' on the right.

[www.cdtfa.ca.gov](http://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?](#)



## Create a Username

Sign Up Now



## 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

The screenshot shows the user interface of the CDTFA account home screen. At the top, there is a navigation bar with a 'Menu' icon, the user's name 'Welcome, John Smith', and links for 'Settings' and 'Log Off'. Below the navigation bar is a 'Home' link. A yellow warning box states: 'The balance displayed may not reflect recent payments or adjustments to the account.' The main content area is divided into three sections: 'Logon', 'Alerts', and 'I Want To'. The 'Logon' section shows the user's name 'John Smith', email 'JohnSmith@JohnsAutoDealer.com', phone number '+1 999-123-4567', last login date '24-3-2022', and a balance of '\$0.00'. The 'Alerts' section shows '1 unread message'. The 'I Want To' section lists actions: 'Return Bulk File', 'Make a Payment', 'Manage payments and returns', 'Request Access to an Account', 'Request Power of Attorney', and 'More'. Below these sections is a navigation bar with tabs for 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Accounts' tab is selected. Below the navigation bar is a section titled 'Select an Account Below for Additional Requests' with a 'View Accounts' button. A table lists accounts with columns for 'Account Type', 'Account ID', 'Name', and 'Balance'. The first row is 'Sales and Use Tax' with Account ID '555-555555' and Name 'JOHN SMITH', and a balance of '\$0.00'. The 'Sales and Use Tax' text is circled in yellow.

Menu Welcome, John Smith Settings Log Off

Home

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

**Logon**

John Smith  
JohnSmith@JohnsAutoDealer.com  
+1 999-123-4567  
Last logged on 24-3-2022  
**Balance: \$0.00**

**Alerts**

1 unread message

**I Want To**

Return Bulk File  
Make a Payment  
Manage payments and returns  
Request Access to an Account  
Request Power of Attorney  
More

Accounts Submissions Correspondence Names and Addresses Logons

Select an Account Below for Additional Requests View Accounts

Account Type	Account ID	Name	Balance
Sales and Use Tax	555-555555	JOHN SMITH	\$0.00



# File a Return

## Sales and Use Tax Account Detail

Menu Welcome, John Smith Settings Log Off

Home > Sales and Use Tax

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

**Account**

JOHN SMITH  
555-555555  
> Sales and Use Tax  
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** | Locations | Names and Addresses | Correspondence | Logons | Submissions

Periods	Amount	Status	Action
31-Mar-2022	\$0.00	Generated	File Return (Due: 02-May-2022)

[View Periods](#)

# File a Return

## Business Activities

Menu Welcome, John Smith Settings Log Off

Home > Sales and Use Tax > Sales & Use Tax Return

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

1. Business Activities

### Business Activities

Did your business conduct any of the following business activities for this filing period?

**Required**  Yes  No

- Shipping taxable goods from an out of state location to customers in California from out-of-state or used car dealership
- Out-of-state leasing
- Claiming credit for tax paid to another state
- Itinerant sales (i.e., food truck, door to door sales, etc.)
- Vending machine sales
- Auction events transacted at temporary location(s)
- Construction contracts involving the installation of materials and/or fixtures
- Long-term leases over 30 days (other than motor vehicles)
- Leasing of motor vehicles - acquired
- Ex-tax purchases for use at locations other than at your registered place of business
- Tax recovery adjustments
  - Bad Debt Losses
  - Bad Debt Lender Losses
  - Cost of tax-paid purchases resold prior to use
  - Returned taxable merchandise
  - Cash discounts on taxable sales
  - Partial Exemptions
- Sales transactions made as a licensed used vehicle dealer

Do you sell Motor Vehicle Fuel?

Yes  No

# File a Return

## Scenario 1 - Total Sales

Menu Welcome, John Smith Settings Log Off

Home > Sales and Use Tax > Sales & Use Tax Return

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

1. Business Activities **2. Sales and Purchase Information**

### Sales and Purchase Information

<b>Total Sales</b> (i.e. taxable and nontaxable sales for the reporting period, including lease and rental receipts)	<input type="text" value="120,000.00"/>
<b>Purchases Subject to Use Tax</b> (i.e. items removed from inventory for business or personal use, out of state purchases, etc.)	<input type="text" value="0.00"/>
<b>Sales of Fixtures and Equipment</b> (i.e. sales of business assets)	<input type="text" value="0.00"/>
<b>Total Sales and Purchases</b>	<input type="text" value="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

Menu Welcome, John Smith Settings Log Off

Home > Sales and Use Tax > Sales & Use Tax Return

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

1. Business Activities   2. Sales and Purchase Information   **3. Sales at State-Designated Fairgrounds**

### 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-fairgrounds-list.htm>

Save Draft   Cancel   < Previous Next >





# File a Return

## Scenario 2 and 3 - Deductions

Menu Welcome, John Smith Settings Log Off

Home > Sales and Use Tax > Sales & Use Tax Return

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

Business Activities > 2. Sales and Purchase Information > 3. Sales at State-Designated Fairgrounds > 4. Nontaxable Sales (deductions)

### Nontaxable Sales (deductions)

**Nontaxable sales must be included in your *Total Sales***

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

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

Other Nontaxable Sales	Description	Nontaxable amount

**Total Nontaxable Sales** 9,000.00



# File a Return

## Deductions *(continued)*

Total Nontaxable Sales

### 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

Case Information > 3. Sales at State-Designated Fairgrounds > 4. Nontaxable Sales (deductions) > **5. Schedule C - Local Tax Allocation**

### 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)

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

Street	City	ZIP	Sub-Outlet No.	Close Out Date	Taxable Amount
450 N ST	SACRAMENTO	95814-4311	00001		111,000.00
					111,000.00

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

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

Save Draft Cancel

< Previous **Next** >

# 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.

**Schedule A - District Tax Allocation**

Report your district taxes (an amount over the state rate of 7.25%) by completing the schedule below

"District Taxes" are imposed locally under the Transactions and Use Tax Law. The tax rate in your area may be higher than 7.25% if your area imposes district taxes.

The schedule below populates the district(s) for your registered California location(s) as well as any district(s) you added from the previous reporting period that were not subject to any rate changes. Enter the taxable sales for the district(s) under the *Taxable Amount* column.

If you are filing a return for the first time or you need to add a district tax area where you made taxable sales, click the empty fields below the *County* and *City* headers to select from a drop down menu.

You also have the option to use our **Schedule A Excel Workbook** located on the [CDTFA website](#). Simply follow the instructions provided in the workbook and use the upload button below to populate your district(s) and taxable sales into the schedule. This option is commonly used by those who need to add ten or more district tax areas to the schedule.

**Do you not see the city you are looking for in the drop-down menu?**  
A city district tax rate applies only to addresses within the incorporated city limits. Please select "[County Name] Unincorporated" for unlisted cities subject to the county district tax rate. Transactions in locations without any district tax should be reported in the "Transactions subject to only the state rate of 7.25%" box below.

Taxable amount to be reported below

**District Tax Schedule** (click the County column header to sort alphabetically) [Upload](#) [Filter](#)

Show Errors 1 - 3 of 3

County	City	Taxable Amount	Adjustments	Net Taxable Amount	Rate	District Tax Due
<input checked="" type="checkbox"/> Sacramento County	Sacramento (Effective Date: 4/1/2019) - 705	40,000.00	0.00	40,000.00	0.01500	600.00
<input checked="" type="checkbox"/> Solano County	Fairfield (Effective Date: 4/1/2013) - 337	35,000.00	0.00	35,000.00	0.01125	393.75
<input checked="" type="checkbox"/> Riverside County	Riverside (Effective Date: 4/1/2017) - 519	36,000.00	0.00	36,000.00	0.01500	540.00
3 Rows		111,000.00	0.00	111,000.00		1,533.75

Transactions subject to only the state rate of 7.25% (not subject to district tax)

Amount remaining to be reported

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

[Save Draft](#) [Cancel](#) [Previous](#) [Next](#)

# File a Return

## Schedule MV – Report Transaction Details

5. Schedule C - Local Tax Allocation

6. Schedule A - District Tax Allocation

7. Schedule MV - Used Vehicle Dealers - Sales Report

### 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 Upload ? Filter

Report of Sale (ROS) Number	Vehicle Identification Number (VIN)	Selling Price Reported to DMV	Sales Tax Paid to DMV (if any)	Penalty Paid to DMV for Payments of Sales Tax
Add a Record				
Total Vehicle Sales			<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total sales tax paid to DMV on or before this return period due date			<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Total penalty paid to DMV			<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Dealer License Number(s) for transactions above <input type="text"/>				

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

Save Draft Cancel

< Previous Next >

# File a Return

## Schedule MV – Report Transaction Details *(continued)*

4. Schedule C - Local Tax Allocation
5. Schedule A - District Tax Allocation
6. Schedule MV - Used Vehicle Dealers - Sales Report

### 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 report sales for this period, please check the box below:

If you have no sales for this period, please check this box: Required

**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

**OK**

Transaction Details Schedule	
Report of Sale (R)	0.00
Total Vehicle Sales	0.00
Total sales tax paid to DMV on or before this return period due date	0.00
Total penalty paid to DMV	0.00
Dealer License Number(s) for transactions above	

Upload ? Filter

# File a Return

## Schedule MV – Report Transaction Details *(continued)*

5. Schedule C - Local Tax Allocation    6. Schedule A - District Tax Allocation    7. Schedule MV - Used Vehicle Dealers - Sales Report

### 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:

**Schedule MV - Vehicle Transaction Details** ✕

**Transaction Details**


Report of Sale (ROS) Number 2

Vehicle Identification Number (VIN)

Selling Price Reported to DMV

Sales Tax Paid to DMV (if any)

Penalty Paid to DMV for Late Payments of Sales Tax

 Add a Record <span style="font-size: 2em; color: #0056b3; margin-left: 10px;">1</span>	2345678	28BBB333CCC4445556	35,000.00	3,500.00	0.00
	0156789	3CCC444DDD5556667	36,000.00	3,600.00	0.00
			44,000.00	4,400.00	400.00

# File a Return

## Schedule MV – Report Transaction Details *(continued)*

**Transaction Details Schedule** Upload ? Filter

Report of Sale (ROS) Number	Vehicle Identification Number (VIN)	Selling Price Reported to DMV	Sales Tax Paid to DMV (if any)	Penalty Paid to DMV for Payments of Sales Tax
12345678	1AAA222BBB3334445	40,000.00	4,000.00	400.00
23456789	2BBB333CCC4445556	35,000.00	3,500.00	0.00
34567890	3CCC444DDD5556667	36,000.00	2,000.00	0.00
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

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)*

Total sales tax paid to DMV **cannot** exceed the tax amount reported to CDTFA.

Transaction Details Schedule Upload ? Filter

Report of Sale (ROS) Number	Vehicle Identification Number (VIN)	Selling Price Reported to DMV	Sales Tax Paid to DMV (if any)	Penalty Paid to DMV for Payments of Sales Tax
12345678	1AAA222BBB3334445	40,000.00	4,000.00	400.00
23456789	2BBB333CCC4445556	35,000.00	3,500.00	0.00
34567890	3CCC444DDD5556667	36,000.00	3,000.00	0.00
Add a Record				
3 Rows		111,000.00	10,500.00	400.00

Total Vehicle Sales 111,000.00

Total sales tax paid to DMV on or before this return period due date 10,500.00

Total penalty paid to DMV 400.00

Dealer License Number(s) for transactions above 99999

Total sales tax paid to the DMV cannot exceed the total tax amount reported.

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

Save Draft Cancel

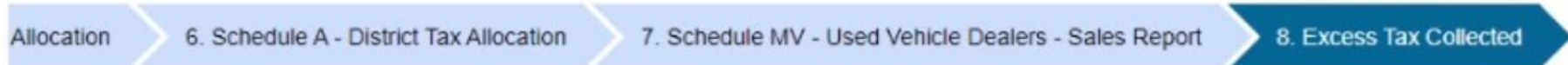
< Previous Next >



# 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)

9,582.00

Enter Excess Tax Collected

0.00

**Total Tax**

**9,582.00**

*A full return summary can be found on the next page.*

Save Draft

Cancel

< Previous

Next >



# File a Return Example – Summary

Schedule A - District Tax Allocation    7. Schedule MV - Used Vehicle Dealers - Sales Report    8. Excess Tax Collected    **9. Summary**

### Summary

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

*To print a draft of your return prior to submission, click on the Save Draft button below.*

[Save Draft](#)   [Cancel](#)   [← Previous](#)   [Next →](#)



# File a Return

## Example – Preparer Information

**Menu** Welcome, John Smith Settings Log Off

[Home](#) > [Sales and Use Tax](#) > [Sales & Use Tax Return](#)

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

Allocation > 7. Schedule MV - Used Vehicle Dealers - Sales Report > 8. Excess Tax Collected > 9. Summary > **10. Your Information**

### Your Information

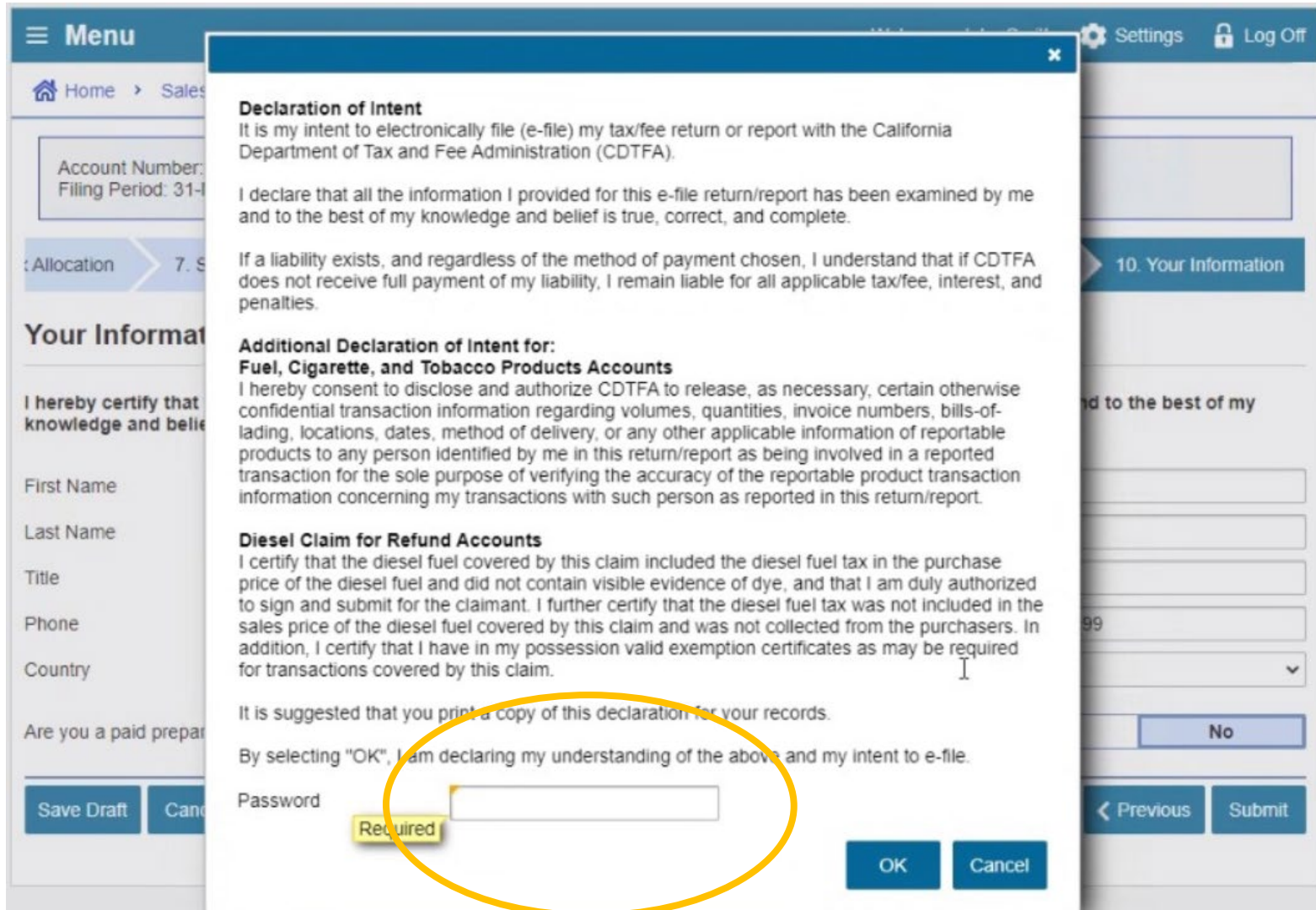
I hereby certify that this return, including any accompanying documents and statements, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

First Name: JOHN  
Last Name: SMITH  
Title: OWNER  
Phone: (999) 999-9999  
Country: USA

Are you a paid preparer?  
 Yes  No

# File a Return

## Example – Declaration



The screenshot displays a web application interface with a modal dialog box titled "Declaration of Intent" overlaid on a "Your Information" form. The dialog box contains the following text:

**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 transaction 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 purchasers. 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**

Buttons: OK, Cancel

The background form, titled "Your Information", includes fields for "First Name", "Last Name", "Title", "Phone", "Country", and "Are you a paid preparer?". A "No" button is visible next to the "Are you a paid preparer" field. The form also has "Save Draft" and "Cancel" buttons at the bottom left, and "Previous" and "Submit" buttons at the bottom right. A yellow circle highlights the "Required" label and the password input field in the dialog box.

# File a Return

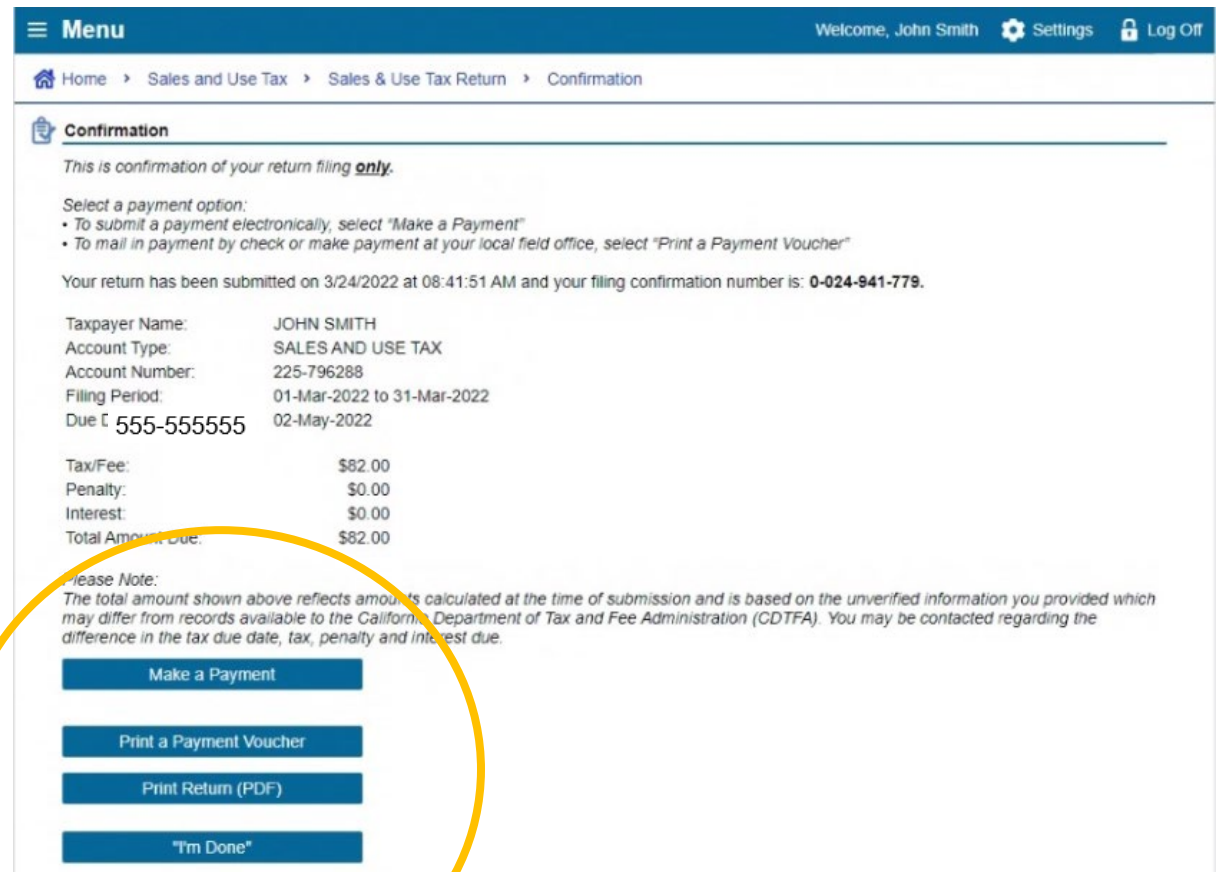
## Example – Sales and Use Tax Return Submission

### Payment Options:

- Credit, debit, or ACH debit
- Check

### Other Options:

- Print return
- Pay later



**Menu** Welcome, John Smith Settings Log Off

Home > Sales and Use Tax > Sales & Use Tax Return > Confirmation

**Confirmation**

This is confirmation of your return filing **only**.

Select a payment option:

- To submit a payment electronically, select "Make a Payment"
- To mail in payment by check or make payment at your local field office, select "Print a Payment Voucher"

Your return has been submitted on 3/24/2022 at 08:41:51 AM and your filing confirmation number is: **0-024-941-779**.

Taxpayer Name:	JOHN SMITH
Account Type:	SALES AND USE TAX
Account Number:	225-796288
Filing Period:	01-Mar-2022 to 31-Mar-2022
Due [ 555-555555	02-May-2022

Tax/Fee:	\$82.00
Penalty:	\$0.00
Interest:	\$0.00
Total Amount Due:	\$82.00

*Please Note:*  
The total amount shown above reflects amounts calculated at the time of submission and is based on the unverified information you provided which may differ from records available to the California Department of Tax and Fee Administration (CDTFA). You may be contacted regarding the difference in the tax due date, tax, penalty and interest due.

[Make a Payment](#)

[Print a Payment Voucher](#)

[Print Return \(PDF\)](#)

[I'm Done](#)

# File a Return

## Example – Sales and Use Tax Return Submission – I’m Done

☰ Menu
Welcome, John Smith ⚙️ Settings 🔒 Log Off

🏠 Home > Sales and Use Tax

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

**Account**

JOHN SMITH  
555-555555

> Sales and Use Tax  
555-555555

**Balance: \$82.00**

**Account Alerts**

⚠️ Pay outstanding balance: \$82.00

📄 1 unread message

**I Want To**

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

**Periods**   Locations   Names and Addresses   Correspondence   Logons   Submissions

📅 Periods View Periods

31-Mar-2022	\$82.00	Submitted	⚠️ Make Payment
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# Make a Payment

## Example – Paper Check Option

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

Please cut along the line and return the bottom portion with your payment.



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<p>CDTFA-5000 (08-17)</p>  <p><b>Period End Date: 31-Mar-2022</b> <b>Account Type: Sales and Use Tax</b> <b>Account Number: 555-555555</b> <b>Voucher Type: Return Payment</b></p> <p>Make check payable and send with the voucher to: California Department of Tax and Fee Administration PO Box 942879 Sacramento CA 94279-3535</p> <p>JOHN SMITH</p> <p><i>Please write your Account number and tax period end date on your check.</i></p>	<p><b>PAYMENT VOUCHER</b></p>	<table border="1" style="width: 100%;"><tr><td style="text-align: center;">CDTFA USE ONLY</td></tr><tr><td style="height: 50px;"> </td></tr></table> <p><b>Amount Due: 82.00</b></p> <p>\$ <input style="width: 100%; border: 1px solid gray;" type="text"/></p> 	CDTFA USE ONLY	
CDTFA USE ONLY				



# Make a Payment

## Example – Electronic Options

☰ Menu Welcome, John Smith  Settings  Log Off

Home > Sales and Use Tax > Sales & Use Tax Return > Confirmation > Make a Payment

**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.

<p><b>BY CHECKING OR SAVINGS ACCOUNT</b></p> <p><b>Pay now with checking or savings (no fee)</b></p> <p>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.</p> <p><b>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.</b></p>	<p><b>BY CREDIT OR DEBIT CARD</b></p> <p><b>Pay now with credit or debit card (2.3% service fee)</b></p> <p><b>You will be charged a service fee of 2.3% of the transaction amount by the credit card processing vendor, ACI Payments, Inc.</b> 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.</p> <p>If you do not want to provide the required information over the internet, you can make a credit card payment by calling 1-855-292-8931.</p> <p>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.</p> <p><b>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.</b></p>
--	--



# Make a Payment

## Example – Checking or Savings Account Option

Menu Welcome, John Smith Settings Log Off

Home > Manage Payments and Returns > Make a Payment > Period Payment

**Period**

John Smith  
555-555555

Sales and Use Tax  
555-555555

> 31-Mar-2022

**Fill in *Payment Option*.**

Bank Account Type  
*Required*

Routing Number  
*Required*

Bank Account Number  
*Required*

Confirm Bank Account Number  
*Required*

Save this payment option for future use  
 Yes  No

**Fill in *Payment Details*.**

Payment Type  
01. Return Payment

Payment Date  
07-Jul-2021

Payment Amount  
*Required*

Confirm Payment Amount  
*Required*



# Make a Payment

## Example – Credit Card Payment

**Menu** Welcome, John Smith Settings Log Off

[Home](#) > [Manage Payments and Returns](#) > [Make a Payment](#) > [Payment](#)

**1. Credit Card Information**

### 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.

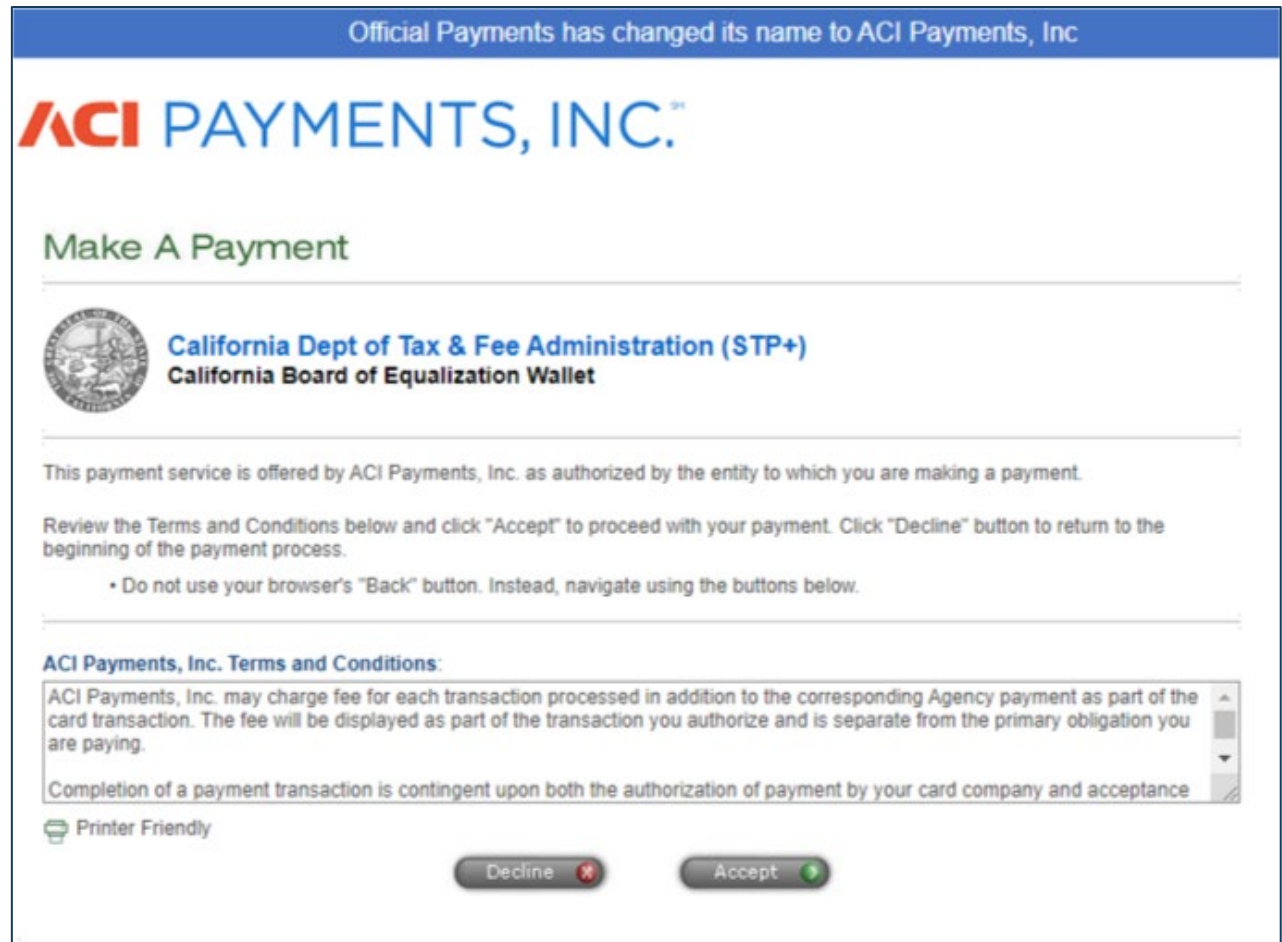
[Enter Credit/Debit Card Info](#)

[Cancel](#) [Next >](#)

# Make a Payment Example – Credit Card Payment *(continued)*

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.



Official Payments has changed its name to ACI Payments, Inc

## ACI PAYMENTS, INC.™

### Make A Payment

 **California Dept of Tax & Fee Administration (STP+)**  
**California Board of Equalization Wallet**

This payment service is offered by ACI Payments, Inc. as authorized by the entity to which you are making a payment.

Review the Terms and Conditions below and click "Accept" to proceed with your payment. Click "Decline" button to return to the beginning of the payment process.

- Do not use your browser's "Back" button. Instead, navigate using the buttons below.

**ACI Payments, Inc. Terms and Conditions:**

ACI Payments, Inc. may charge fee for each transaction processed in addition to the corresponding Agency payment as part of the card transaction. The fee will be displayed as part of the transaction you authorize and is separate from the primary obligation you are paying.

Completion of a payment transaction is contingent upon both the authorization of payment by your card company and acceptance

Printer Friendly

Decline ❌ Accept ✅



# Make a Payment Example – Credit Card Payment *(continued)*

Payer Information

Payment Option

**ACI PAYMENTS, INC.**

Make A Payment

**California Dept of Tax & Fee Administration (STP+)**  
**California Board of Equalization Wallet**

To continue this payment, please fill out the form below.

- Note that the [ \* ] fields are required.
- All information is kept confidential.
- Do not use your browser's "Back" button. Instead, navigate using the buttons below.

**Payer Information**  
(Information for the person making the payment.)

\*Country:

\*First Name:

Middle Name:

\*Last Name:

Suffix: (Jr., Sr. etc.)

\*Street Address:

\*Town/City:

\*State:

\*Zip Code:   
(Use this field for APO, FPO, AA, AE or AP codes.)

\*Daytime Phone: (  )  -

**Payment Option**  
(May differ from the person owing the tax, bill, or fee.)

\*Card Type:

\*Card Number:

\*Expiration Date:  /  (mm/yy)

\*Card Verification Number:   
(To determine the location of your Card Verification Number, click here.)



# For More Information

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- 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](mailto: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

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[www.cdtfa.ca.gov](http://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

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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/).

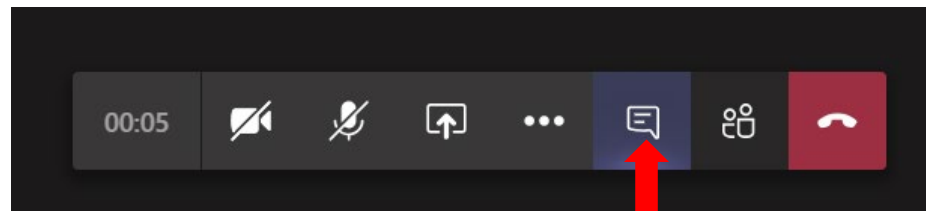






# Questions?

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**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

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