

TAX PRODUCTS AND SERVICES FOR SMALL BUSINESSES

RESOURCE GUIDE



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

ABOUT THE CDTFA

The California Department of Tax and Fee Administration (CDTFA) administers California's sales and use, fuel, tobacco, alcohol and cannabis taxes, as well as a variety of other taxes and fees that fund specific state programs. CDTFA-administered programs account for over 25 percent of all state revenue. California's essential services, such as education, public safety, transportation, health, libraries, schools, social services, and natural resource management programs, are directly supported by these taxes and fees.

Tax programs administered by the CDTFA are concentrated in two general areas – sales and use, and special taxes and fees.

To best serve our taxpayers, the CDTFA has field offices throughout the state along with offices located in New York, Chicago and Houston. While the CDTFA team is spread out geographically, we are united in working together to accomplish our mission.

WELCOME LETTER FROM NICOLAS MADUROS



Dear Friends:

Small businesses are at the heart of California's economy, creating good jobs, energizing our main streets and providing a path to greater prosperity for our entrepreneurs. We're grateful for all you do to support our communities.

At the California Department of Tax and Fee Administration (CDTFA), we know that taxes can be complicated and complying with the rules around operating a business isn't always easy. That's why we've put together this resource to help small businesses understand with their tax obligations. In the pages that follow, you'll find answers to the most frequently asked questions and resources to get even your most complicated tax issues resolved.

If you don't find what you need here, or you have suggestions about how we can better meet your needs, please reach out to us. You can visit our website, call us, or stop by one of our many offices around the state. In 2018 alone, we held more than 761 free seminars, classes and workshops on small business planning, basic sales and use tax, and how to file returns. More than 23,000 Californians attended our trainings last year, and thousands more received one-on-one help from our dedicated professionals.

The team at CDTFA is working hard to make life better for Californians by fairly and efficiently collecting revenue that supports our essential public services. We take pride in our core principles: working smart, being service oriented, and supporting our team.

Our goal is to help you comply with your tax responsibilities, and we're here to assist in any way we can.

All the best,

Nicolas Maduros
Director

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FREE CDTFA TAX PRODUCTS AND SERVICES

We offer a number of products and services intended to help California taxpayers and feepayers with their tax obligations. We provide most products and services at no charge.

This guide provides a listing of available resources, services, contact information, educational opportunities, training classes, and useful publications.



Visit CDTFA online at www.cdtfa.ca.gov

We want to make doing business in California as easy as possible. Our [website](#) is the best source of information about how, when, and where to get the tax help you need.

On www.cdtfa.ca.gov, you can:

- Learn how to register for a sales and use tax seller's permit.
- Apply for a license or account for most other CDTFA-administered tax or fee programs.
- Verify a CDTFA-administered license, file a return, or make a payment online.
- Locate events such as small business or tax classes and industry specific tax classes offered in your local area.
- Find sales and use tax rates, special tax and fee program rates, special notices, and online services.
- Download forms, informative publications, and reports.

To locate a particular item, click on [Search](#) on the upper right side of the screen. The CDTFA recommends you visit our website often as updates occur frequently. These updates could include new features, upcoming seminars, revised publications, and the latest news.

Find tax information in one location at www.taxes.ca.gov

The California Tax Service Center website at www.taxes.ca.gov offers a one-stop source for the latest tax information. The CDTFA, in partnership with the Employment Development Department ([EDD](#)), the Franchise Tax Board ([FTB](#)), and the Internal Revenue Service ([IRS](#)), supports the California Tax Service Center. If you are an individual taxpayer, a small business owner, or planning to start a business, you will find this website helpful.

Call the CDTFA Customer Service Center

Representatives in the Customer Service Center provide live, personal assistance with general tax questions weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. We also have bilingual representatives available to answer your questions.

The numbers for the Customer Service Center are:

Toll-free number: 1-800-400-7115

CRS:711 (Telecommunications system for those with hearing and speech disabilities)

You can also take advantage of the automated features of the 24-hour telephone toll-free system that include recordings of sales and use tax rates and verification of permit numbers.

Request personal assistance at CDTFA offices

The CDTFA offers tax and fee assistance at our offices located throughout the state. If you need help with your sales and use tax account, contact your nearest office. A listing of our offices and their phone numbers appears on page 45 of this publication. Additionally, the addresses and telephone numbers for these offices are located at www.cdtfa.ca.gov/office-locations.htm.

Contact us by email

If you have general tax questions that are not addressed on our website, please click the [Email CDTFA](#) link in the *Contact Us* section at the bottom of our homepage to email us your questions. We respond to email inquiries as quickly as possible, but it may take up to nine (9) business days to receive a response. If you need an immediate response, please call our toll-free number for the Customer Service Center.

We work hard to safeguard your confidential information but messages sent to the CDTFA email account are not on a secure server. Please do not email confidential information such as your social security number or your account password. CDTFA is not responsible if confidential information that you send to this email address is accessed by third parties. For your security, if you would like to discuss matters requiring confidential information, please call the Customer Service Center or go to the nearest CDTFA [office](#) to have your questions answered.

Thank You for Connecting with us on social media

We use Facebook®, Twitter, YouTube™, and LinkedIn® to connect with our customers. Take advantage of our Really Simple Syndicate (RSS) feed to receive the latest and most current information available from CDTFA.



CDTFA UPDATES

It is easy to receive electronic updates to keep you up-to-date on changes in the law and regulations, and to receive more information on specific taxes and fees. It is important to keep a valid email address for your accounts on file with the CDTFA so we can update you.



Subscribe to CDTFA online updates

To receive CDTFA's free email updates, simply click on the [Sign Up for CDTFA Updates](#) link found under the heading, *CDTFA Resources*, located near the bottom of any page on our website. Check the box(es) to subscribe to one or more items at a time, or click on a link to go to an individual subscription page to sign up.

You can choose which email updates you'd like to receive. When you sign up, you will receive emails with helpful information such as:

- Important Notices regarding the rate changes for CDTFA tax and fee programs.
- [Special Notices](#) providing information about changes in the tax or fee laws or clarifying complicated areas of the law that are frequently misunderstood.
- Schedules of upcoming educational classes and seminars for taxpayers and nonprofit organizations, in your area and across the state.
- Newsletters and Bulletins including:
 - The quarterly [Tax Information Bulletin \(TIB\)](#) about sales and use tax.
 - The semi-annual [News for Tax Practitioners](#) helping tax professionals stay current with the latest developments regarding taxes and fees.
 - The annual [Special Taxes and Fees Newsletter](#) containing information about special tax and fee programs.

Please note: These lists do not include all the CDTFA information made available. Urgent communications may also be emailed through the ListServ. Keeping your subscription current to the CDTFA lists is very important. It ensures you receive the most up-to-date information about specific programs and activities.

Receive electronic updates

The CDTFA also sends emails to a large targeted audience of taxpayers and fee payers who have a current email address on file. By sending these email messages, we are able to provide customers with time-sensitive CDTFA information, including updated monthly class and seminar schedules.

ONLINE SERVICES

We offer several options to make it easier for you to do business with us. You can find them on our website at www.cdtfa.ca.gov by clicking on *Online Services* along the banner at the top of our homepage. Use the tabs to register a business, file a return, make a payment, request relief, or arrange a payment plan. We are service-oriented and always strive to make sure that you have quick and easy access to us at your fingertips.



Register your business

You are responsible for obtaining all necessary licenses and permits for your business. The CDTFA's [online services](#) system asks questions about your business operations to help identify the permits, accounts, or licenses you need from our department. You may need multiple CDTFA permits or licenses, depending on your business activity. CDTFA's online registration applications are saved for 30 days. If you have an online services login, you can access your saved application, using your Username/User ID and Password. If you do not have an online services login, you can access your saved application with the email address you provided at the time the application was saved with the confirmation code you received.

Most applications register instantly. The online registration system will allow you to print your seller's permit once your registration is complete. For some special tax and fee program accounts, the application may be placed on a registration hold for review. During the review process, you can log in to check on the status of your application. Once your registration is complete, you can print your permit or license from the CDTFA [website](#).

When you sell or lease any merchandise within California, even temporarily, you are generally required to register with the CDTFA, file a return, and pay tax on your taxable sales. Even if you make sales online or on a temporary basis such as at a fireworks stand fundraiser, a craft show, or a booth at a flea market, you need a seller's permit. Each location needs to be registered with the CDTFA. A seller's permit is not transferable.

You can find out more about temporary seller's permits by visiting the CDTFA [website](#).

File your return

Depending on your type of business, the CDTFA offers a new online filing service that is a fast, convenient, easy, and secure way to file returns and, pay only taxes due.

You can file online for:

- Sales and Use Tax
- California Tire Fee
- Cigarette and Tobacco Internet Purchases
- Cigarette and Tobacco Retailer's License Fee
- Covered Electronic Waste Recycling (eWaste) Fee
- Lumber Products Assessment
- Prepaid Mobile Telephony Services (MTS) Surcharge

All tax and fee programs we administer will be incorporated into our new online system in the near future. These tax and fee programs can still be filed online using our prior system. They are:

- International Fuel Tax Agreement (IFTA) accounts
- Cigarette and tobacco tax accounts (distributors and manufacturers)
- Motor vehicle fuel tax accounts
- Emergency telephone users surcharge accounts
- Lead-acid battery fees (retailers and manufacturers)
- Cannabis tax accounts

Please see the CDTFA [website](#) and click on [File a Return](#) for information about who is eligible to file online and what information is needed to get started.

For those taxpayers or feepayers who have accounts that are not eligible for online filing, the CDTFA mails the blank return or report required at the end of the reporting period. If you have not received a blank return within 10 business days after the end of the reporting period, please contact the CDTFA for a replacement form.

Make a payment/prepayment

We offer a number of convenient payment methods for taxpayers and feepayers to pay current and past due liabilities. Usually, customers who file a return also make a payment at the same time. You can make payments directly from your bank account, by credit card, check, or money order. In addition, some CDTFA customers are required to make payment(s) through an Electronic Funds Transfer (EFT). For more information, visit the CDTFA [website](#) and click on [Make a Payment/Prepayment](#).

Pay Directly from Your Bank Account

To make a payment directly from your bank account or to file your return log in with your Username/User ID or Limited Access Code/Express Login Code. This online payment method allows funds to be electronically withdrawn from your bank account using your bank routing and account numbers. There is no fee to use this service. You can also choose a future date, up to the due date of the return, for your payment to be processed with this option.

Electronic Funds Transfer

The CDTFA [Electronic Funds Transfer \(EFT\)](#) program allows you to pay online or by telephone.

ACH* Debit Payment (*Automated Clearing House)

If you file online with your Username/User ID or Limited Access Code/Express Login Code, you are able to file returns and make ACH debit payments in one transaction. The ACH debit payment method allows the CDTFA to securely transfer funds from your bank account to CDTFA.

ACH Debit Payment—Third Party

Initiate an ACH debit payment via the Internet or telephone to authorize the transfer of funds. The ACH debit payment method allows CDTFA to securely transfer funds from your bank account to CDTFA. The CDTFA does not charge for this payment method, but your bank may charge a fee for this service. You are responsible for any fees that your financial institution may charge you for the actual transfer of funds.

Please note: The state's data collector is not under the control of the CDTFA and the CDTFA is not responsible for the contents of the state's data collector's website or any links contained in its website. The CDTFA recommends that you review the security and confidentiality statements of the data collector.

ACH Credit Payment

Under this method, you instruct your financial institution to debit (transfer) funds from your bank and credit to CDTFA. For this type of transaction, you must ensure that your financial institution has the ability to send ACH credit transactions in the required file format. For CDTFA banking information and ACH credit file format information, please visit www.cdtfa.ca.gov and click on [Make a Payment/Prepayment](#). Allow your financial institution at least 30 days to set up your account.

The CDTFA does not charge for this payment method, but your bank may charge a fee for this service. You are responsible for any fees charged by your financial institution for setup and processing of your ACH credit transactions.

Please note: You are required to pay by EFT if your average monthly tax or fee liability for your account is more than a certain amount. The amount varies depending on what type of account you have. Contact information for different account types is provided below.

For More Information

Visit the CDTFA [website](#) and click on [Make a Payment/Prepayment](#) for more information. For assistance with EFT payments for sales and use tax, lumber assessment, or Prepaid Mobile Telephony Services (MTS) Surcharge you may also call the EFT Helpline at 1-916-327-4229. EFT team members are available to answer your questions Monday through Friday from 7:30 a.m. to 4:30 p.m. (Pacific time), except state holidays. Recorded information is available 24 hours a day.

For EFT questions on special taxes and fees, call the Customer Service Center at 1-800-400-7115 (CRS:711). Staff is available to answer your questions Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Credit Card Payments

You can use your American Express®, Discover/Network®, MasterCard®, or Visa® credit cards to make payments for:

- Sales and use tax returns and prepayments
- Special taxes and fees returns and prepayments
- Accounts payable
- Audit payments
- Fee payments

Accounts eligible to file returns online will be able to file returns and make a credit card payment in one transaction.

You can also make a credit card payment online by visiting the CDTFA [website](#) or calling the credit card processing vendor at 1-855-292-8931. The credit card vendor will charge a service fee of 2.3 percent of the transaction amount for this service. This service fee is retained by the vendor and is not revenue to the CDTFA. The minimum service fee is \$1.00. To learn more about the credit card program, visit the CDTFA [website](#) and click on [Make a Payment/Prepayment](#), or call the Customer Service Center at 1-800-400-7115 (CRS:711). Staff is available to answer your questions Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Request a payment plan

The CDTFA understands you may sometimes have difficulty paying your entire liability. When you do, the CDTFA will work with you to find the best available solution. Let us help you avoid more penalties and interest. If you can't pay your total past due amount, you can request a payment plan. With a payment plan, you can pay your balance over time, potentially saving yourself additional penalties and interest.

To see if you are eligible, you can quickly apply online and receive instant feedback. To submit an online payment plan request, visit the CDTFA [website](#) and click on [Online Services](#) then [Payment Plan](#). You can schedule your payments monthly, biweekly, or weekly on the dates you choose.

Almost any taxpayer or feepayer with a past due amount can apply. You can propose payments of any amount greater than \$10.00.

You are not eligible to apply for a payment plan if:

- Your account is in bankruptcy, probate, or receivership.
- You already have a pending or existing approved payment plan.
- Your seller's permit or license is revoked.





Request relief online

You can use the online services to request that we consider the cancellation (relief) of penalty, interest charges, and/or fees incurred. Start by signing in to your account with your Username/User ID or Password/Express Login Code.

Any taxpayer or feepayer, or their representative, can submit requests online for:

- Relief from penalty
- Relief from interest due to unreasonable error or delay by the CDTFA or Department of Motor Vehicles (DMV)
- Relief from penalty and interest due to a declared disaster
- Relief from collection cost recovery fee
- Declaration of timely mailing
- Extension of time in which to file a tax/fee return

Please visit our website at www.cdtfa.ca.gov and click on [Online Services](#) for more information.

Request tax relief due to a declared disaster

We offer emergency tax relief to businesses affected by declared disasters such as fires, floods, and earthquakes. Victims of these declared emergencies may be given more time to file tax returns, receive relief from interest, obtain refunds of taxes paid on damaged cigarettes, and receive assistance in reconstructing financial records. You can request relief online at www.cdtfa.ca.gov/services/#Request-Relief.

Know your tax rate

Sales and use tax rates vary throughout the state. A base sales and use tax rate applies statewide. In addition to this base tax rate, some cities, counties, and special districts have voter- or local-government-approved district taxes. In some areas, there is more than one district tax in effect. In others, there is no district tax in effect. More than 75 percent of all businesses in California are located, or do business, in areas with a district tax rate. You are required to collect, report, and pay the correct amount of taxes. To learn more or to find your tax rate by your address, please visit our website at www.cdtfa.ca.gov/taxes-and-fees/know-your-rate.htm#Find-Rate.

Check permits or verify licenses

Online

If a customer submits a resale certificate to buy an item for resale, you can verify whether the seller's permit number appearing on the resale certificate is valid. You can also check the status of a cigarette and tobacco retailer's license, or whether a vendor of covered electronic devices (CEDs) is registered to collect and pay the electronic waste recycling fee. Our [website](#) allows you to verify owners of underground storage tanks for the Underground Storage Tank Maintenance Fee Program.

Click on [Online Services](#) and scroll down to the *Permit, License, or Account Verification* heading. Click the [Verify a Permit, License, or Account Now](#) box and type in the license or permit number.

When you enter the account or permit number you are checking, do not enter letters or dashes; simply enter the numbers. You can print the verification information and keep it with your tax records.

By Telephone

Call us to verify the seller's permit of your customer. Use our automated service to enter the account or permit number, or call the Customer Service Center.

1. Automated Seller's Permit Verification Service: 1-888-225-5263

You may call this toll-free number at any time to verify a seller's permit. You will not have access to a customer service representative at this number.

2. Customer Service Center: 1-800-400-7115 (CRS:711)

You can ask one of our customer service representatives to verify the permit number. Representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Mexican Merchant Resale Verification

To verify the validity of a Mexican merchant identification card or resale certificate, please call the CDTFA's San Diego office at 1-858-385-4700, Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays, or contact your local CDTFA [office](#).

Order cigarette tax stamps

Licensed cigarette distributors can order cigarette tax stamps and check on the status of their orders online. To use this system, you must be a registered stamp purchaser and have a valid email account, User ID, and password. Click on [Online Services](#) and scroll down to Cigarette Tax Stamp Program.

INDUSTRY GUIDES, TAXPAYER EVENTS, AND EDUCATION

Keeping up with changing tax and fee laws can be challenging for any business. We offer training and assistance to keep you updated. Event information is also available on our website.



Industry Guides

Our Industry and Tax and Fee Guides are helpful resources for owners and operators looking for relevant information on key tax and fee issues important to their businesses.

Each guide covers the most common industry issues and includes links to relevant resources, all in a convenient, tab-based format. We are constantly evaluating, updating, and adding guides. Check back often for the latest information. The current Industry Guides available are:

- [Agricultural Industry](#) (also available in Spanish)
- [Auto Repair Garages](#) (also available in Spanish)
- [Beer Brewers and Distributors](#)
- [Cannabis Businesses](#)
- [Caterers](#)
- [Construction Contractors](#) (also available in Spanish)
- [Destination Management Companies](#)
- [Distillers and Distributors of Distilled Spirits](#)
- [Elective Ultrasound Providers](#)
- [Gas Station Operators](#) (also available in Spanish)
- [Grocery Stores](#)
- [Liquor Stores Operators and Owners](#) (also available in Spanish)
- [Mobile Phone Vendors](#)
- [Motor Vehicle Dealers](#)
- [Nonprofit Organizations](#)
- [Out-of-State Retailers](#)
- [Restaurant Owners](#) (also available in Spanish)
- [Winemakers](#)

Other Tax and Fee Guides

- **Cigarette and Tobacco Products** provides retailers, wholesalers, distributors, manufacturers, and importers detailed information on taxation and licensing obligations for these products.
- **Film and Television** discusses eligibility of filmmakers for tax exemptions and credits based on certain expenditures for qualified productions that are produced in California.
- **Fulfillment Centers** explains when such centers are required to register with the CDTFA, hold a seller's permit, and report and/or pay sales or use tax.
- **Green Technology** supplies businesses with information about the tax laws that come from the growth experienced in this industry.
- **Lead-Acid Battery Fees** provides information on registering and paying the Lead-Acid Battery Fee to dealers, manufacturers, importers, and purchasers of lead-acid batteries.
- **Lumber Products Assessment** supplies retailers and contractor businesses with information about the California Lumber Products Assessment.
- **Manufacturing and Research & Development Equipment Exemption** discusses qualifications for a partial exemption of sales and use tax on certain manufacturing and research and development equipment purchases and leases.
- **Prepaid Mobile Telephony Services (MTS) Surcharge** provides information about the surcharge on prepaid wireless cards and services.
- **Purchases of Log Homes or Log Cabin Kit** helps homeowners understand how use tax applies to their out-of-state purchases of log home or log cabin kits.



- **Use Tax Collection Requirements Based on Sales into California Due to the Wayfair Decision** provides an overview of the effect of the Wayfair decision on the California state, local, and district tax collection requirements. Beginning April 1, 2019, certain retailers located outside the state of California are required to register with the CDTFA to collect use tax and pay the tax to the CDTFA based on the amount of their sales into California, even if they do not have a physical presence in the state.
- **Vehicles, Vessels, and Aircraft** provides consumers with important use tax information about their purchases of vehicles, vessels, and aircraft.
- **Veteran's Tax Topics** explains the sales and use tax and property tax topics that are important to veterans and veteran's organizations.

Other Guides

- **American Indian Tribal Issues** is a resource for information available regarding the proper application of tax on sales and purchases of tangible personal property involving American Indians and sales on Indian reservations.
- **Home-Based Businesses** contains important information on managing your home-based business.
- **New Permit and License Holders** helps new business owners be successful by helping them understand their sales and use tax obligations and avoid simple filing mistakes.
- **State-Designated Fairgrounds** explains the reporting requirement for the inclusion of a line on sales and use tax returns to report total retail sales made on state-designated fairgrounds in California regardless if a fair is happening or not. The new line is for allocation purposes only and not a new tax or fee.
- **Tax Practitioners** provides tax practitioners with information to help their clients with CDTFA-administered programs.
- **Temporary Sellers** explains the definition of temporary seller and the requirements to hold a temporary seller's permit.

Please note: The Industry Guides, Tax and Fee Guides, and Other Guides are a source of valuable information and complement the CDTFA's many online publications; the information in them is not a substitute for any applicable laws and regulations.

Taxpayer Events

Small Businesses

The CDTFA partners with the Employment Development Department (EDD), the Franchise Tax Board (FTB), the Internal Revenue Service (IRS), the Small Business Development Centers (SBDC), the U.S. Small Business Administration (SBA), SCORE, a nonprofit organization of small business mentors, and local government agencies to offer educational seminars for business owners. At CDTFA information booths in the exposition area, you can find answers to your questions. You can also take classes given by CDTFA tax experts. We announce the events by sending eblasts, and providing information in print, broadcast, and social media. You can register online for these seminars by visiting www.cdtfa.ca.gov/seminar.

Industry Specific

We provide periodic, industry-specific seminars to help those businesses better understand how taxes and fees apply to their business activities. If you are a registered taxpayer, we will contact you by email when a seminar is scheduled in your area for your industry. You can also check the CDTFA [website](#).

Nonprofit and Exempt Organizations

We conduct multi-agency seminars for nonprofit and exempt organizations throughout California. These events bring together CDTFA tax experts as well as representatives of the EDD, FTB, IRS, and the Attorney General's Office (AG). Participants are able to attend presentations and receive individualized tax advice. You can register online for these seminars by visiting our [website](#).

California Cigarette and Tobacco Products Retailers

The CDTFA also offers instructor-led [classes](#) on the Cigarette and Tobacco Products Licensing Program and related tobacco tax laws. The classes are designed to inform, answer questions, and help retailers of cigarette and tobacco products understand their requirements and their responsibilities as a vendor of tobacco products in California. The class will cover topics such as:

1. Who must be licensed
2. What is the expanded definition of tobacco products including eCigarettes
3. What to expect during a CDTFA inspection
4. What records you must maintain at your business location
5. What violations can result in the seizure of your products
6. What recent changes in law that may affect your sales of tobacco products
7. What rights you have as a taxpayer, and much more

These classes are offered throughout the state. Classes are scheduled when a minimum class registration is reached for any one of the CDTFA locations. You will be contacted with the class date, time, and address. You can preregister online for these seminars by visiting our [website](#). A certificate of completion is offered to those attending any of these instructor-led classes.

Classes

Basic Sales and Use Tax Classes

The CDTFA offers [classes](#) on sales and use tax basics for operating a business. The instructor-led classes teach participants how to prepare and file a sales and use tax return, support and report exempt sales, use a resale certificate, determine what is taxable and nontaxable labor, and maintain adequate records.

You can register online for these classes by visiting www.cdtfa.ca.gov. You can conveniently search by course title, city, or county.

Currently, classes are offered in English and Spanish.

Industry and Tax Guides, Seminars, Classes, and Videos

New Business Orientation Class

These informal one-hour sessions are designed for new business owners, and provide a brief demonstration of our resources and how to file your taxes online. CDTFA team members will be available to answer your sales and use tax questions as they relate to your business or industry.

Recordkeeping Class

What records should you keep, how detailed, and for how long? What needs to be reflected on your receipts? Learn how to verify a seller's permit and use resale certificates for your protection. Determine proper documentation in foreign and interstate commerce, as well as other common exemptions and deductions. You'll discover how good recordkeeping will reduce your fear of audit and improve your business operations.

Sales and Use Tax Return Preparation Classes

We offer tax return preparation classes to help you complete your sales and use tax return. These classes teach you how to pay use tax, calculate deductions, and allocate district tax when it is applicable to your sales. They are held each quarter before the return due date. Some offices offer classes in languages other than English. You can register online at www.cdtfa.ca.gov. Participants are encouraged to bring their own sales and use tax return along with any documentation pertaining to the most current return period.



Online Filing Clinics

We hold online filing clinics at many of our offices throughout the state to help you learn how to file your return through our online systems. You can register online to attend one of these instructor-led classes by visiting www.cdtfa.ca.gov/seminar.

Taxpayer Educational Consultation

We offer individualized tax education and assistance to new taxpayers during their first year of business through the Taxpayer Educational Consultation Program. Experienced CDTFA auditors perform the consultations. During your consultation, the auditor discusses business operations, record maintenance, and reviews a few sample transactions in your records. The auditor also explains taxes that apply to your operations and potential problem areas that may affect the proper reporting of the taxes.

Please visit the [Working with the CDTFA](#) tab on our [Guide for New Permit and License Holders](#) for more detailed information about this service. Taxpayers must meet certain requirements to participate in the program. To see if you qualify, contact your nearest CDTFA [office](#).

International Fuel Tax Agreement (IFTA) Workshops

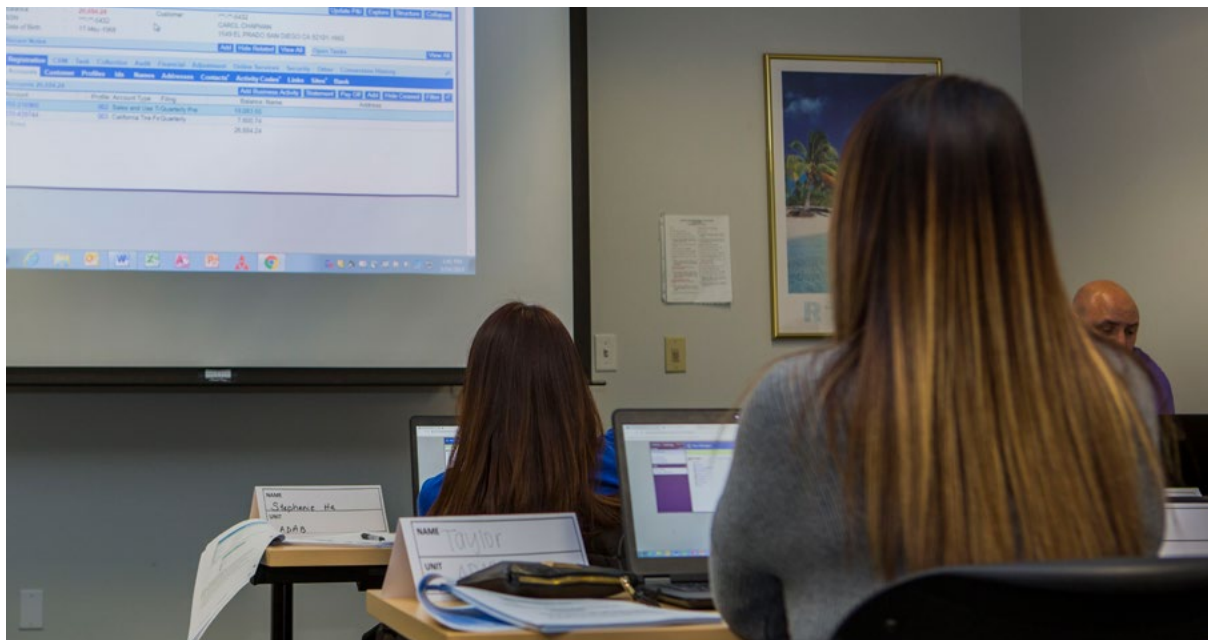
The Motor Carrier Office of the CDTFA holds public [workshops](#) to help new IFTA carriers understand their rights and responsibilities as an IFTA licensee including:

- Preparation for an IFTA audit
- Proper record keeping and record retention including;
 - Accurate retention of fuel receipts and mileage records
 - Common problems of record keeping
- Completion of the online IFTA Quarterly Return
- Payment of an invoice online
- Renewal of an IFTA license online

Speakers Bureau Events

The CDTFA is frequently invited to speak at a variety of government and community-based events. We provide speakers, conduct workshops, and operate exposition tables.

We also provide speakers for seminars for business owners in languages such as Chinese, Korean, Spanish, Thai, and Vietnamese. Invite us to speak at an event by visiting our [website](#).



CDTFA ASSISTANCE

Whether you are requesting assistance in another language, learning about your rights, or requesting public records, we are committed to helping all California businesses and individuals comply with the state's complex and changing tax laws.

We offer a full range of services tailored to the diverse needs of the state's businesses, from personal assistance to 24-hour online services with tax compliance questions.



Request written tax advice

If you have specific or complex questions regarding how a tax or fee applies to your business transactions, you may mail us a written request for clarification. Please send your request to your local CDTFA [office](#). You can find a list of offices on our website under [Contact Us](#). You may also submit a written request via email through our website by selecting [Email CDTFA](#) on our homepage. Be sure to identify yourself (or, if you're writing for someone else, identify that person), include your account or permit number, contact information, and fully describe the facts and circumstances of the transaction in your request.

We will mail you a written response for your records. If we later determine that written advice regarding a transaction was incorrect, you may be relieved of certain taxes, penalties, and interest.

More information is available on [CDTFA-8, Get It in Writing](#), under *Forms & Publications* on our website.

Contact the Taxpayers' Rights Advocate

If you are unable to resolve a problem through normal channels (for example, by speaking to a supervisor) or if you would like to know more about your rights under the law, please contact the [Taxpayers' Rights Advocate Office](#) for help.

You may write to:

Taxpayers' Rights Advocate MIC:70
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0070

Or call toll-free: 1-888-324-2798, or fax: 1-916-323-3319, or email: www.cdtfa.ca.gov.

To learn more about the Taxpayers' Rights Advocate Office and your rights, visit the CDTFA [website](#) and click on [Know Your Rights](#) along the banner.



Take advantage of the Tax Appeals Assistance Program

Taxpayers who have filed appeals with the CDTFA are able to seek free legal assistance through our Tax Appeals Assistance Program, which is managed by the Taxpayers' Rights Advocate. Qualified law students, who are supervised by CDTFA tax attorneys, advise individuals (appellants) with appeals under \$30,000. The law students research and draft appeal briefs and handle other matters on behalf of the appellant.

Free legal assistance is offered to qualifying appellants with appeals regarding sales and use tax, Cigarette and Tobacco Products Licensing Act, dual determinations, cigarette internet purchases, underground storage tank fees, environmental fees, generator fees, successor liability and customs appeals.

For additional information about the Tax Appeals Assistance Program, visit our website at www.cdtfa.ca.gov/tra/tax-appeals-assistance-program.htm.

Attend Taxpayers' Bill of Rights meetings

The Taxpayers' Rights Advocate office holds annual Taxpayers' Bill of Rights meetings to listen to your suggestions, comments, and concerns. These meetings give you the opportunity to present your ideas, concerns, and other issues related to the CDTFA's administration of its tax and fee programs.

For more information about the meetings, click on [Know Your Rights](#) at the top of the homepage. To be placed on a notification list, please contact the Taxpayers' Rights Advocate Office at 1-888-324-2798. You may also receive an email invitation to the 2019 meeting by subscribing to the Taxpayers' Bill of Rights CDTFA Updates List.

Request language assistance

Our bilingual staff provides services to taxpayers and fee payers who need help in languages other than English. Assistance is available through the Customer Service Center at 1-800-400-7115 (CRS:711), as well as our [offices](#), across the state.

Have equal access to CDTFA services

We are committed to providing equal public access to our services. Documents in alternative formats and other reasonable accommodations not readily available may be requested from the CDTFA ADA Coordinator, who can be reached by writing to:

ADA Coordinator, MIC:51
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0079

The ADA Coordinator can also be reached by calling 1-916-322-0064 (CRS:711).

If you need accommodation under the ADA, you may also contact your local CDTFA [office](#).

Request public records

We are required to make public records available to everyone. In fact, the public records you want may already be available on our website. We suggest you check the website and, if you don't find what you need, contact us to see if the records are available or request copies of public records.

You will need to file a written request for specific public records. Within ten days of the date we receive your request, we will notify you of the status of your request. If the records requested are legally disclosable, we will either provide you with the records, or give you an estimate as to when they will be ready. If the law prohibits the CDTFA from disclosing certain records, we will respond in writing citing the reason we cannot provide the requested information.

If you need more information about obtaining public records from us, please contact the Disclosure Officer at 1-916-445-2918, or visit the CDTFA [website](#).

Report tax fraud

Tax evasion hurts everyone. Tax evasion confronts legitimate businesses with unfair competition, loses funding for public resources, and could cause employees to lose their jobs or work in unsafe conditions without basic worker protections.

You can report criminal tax evasion, piracy, counterfeiting, human trafficking, and other crimes on our website at www.cdtfa.ca.gov/rptfraud.htm.

You can also call:

- Tax Evasion Hotline at 1-888-334-3300
- TRaCE Hotline at 1-855-234-9949
- CDTFA Investigations Division at 1-916-324-0105

You may submit a complaint online, (if you prefer to submit anonymously, please do so) at www.cdtfa.ca.gov/legal/icomplaint.aspx.

Or, you may write to:

Investigations Division, MIC:42
California Department of Tax and Fee Administration
PO Box 94279
Sacramento, CA 94279-0042

By law, all complaints are kept confidential unless a court orders otherwise.

Beware of tax collection scams

Over the years, we have received reports of fraudulent attempts to collect alleged tax debts. These callers usually demand immediate payment for a tax amount owed and threaten the taxpayer or feepayer with jail. These cases appear related to scams where callers impersonate the tax agency representatives. The IRS and other tax agencies periodically alert taxpayers to schemes that fraudulently use the agencies' name, logo, or a website clone to gain access to consumers' financial information in order to steal their identity and assets. The scams may take place through email, fax, or phone. When they take place via email, they are called "phishing" scams. The [IRS](#) website has information that can help you protect yourself from tax scams of all kinds. Search the site using the term: phishing.

The [FTB](#) also offers similar advice to taxpayers, and provides these helpful tips to detecting possible scams. You should be suspicious of anyone who contacts you by email, mail, or phone, and:

- Asks for passwords or information about your credit cards and bank accounts. Agents never ask for this kind of information and you should never disclose it.
- Threatens to contact local police or other law enforcement groups to have you arrested if a tax debt is not paid.
- Demands payment by third-party issued or prepaid debit cards. FTB doesn't accept these forms of payment.
- Claims that there is a problem with your account.

Be aware that any CDTFA contact by telephone to collect tax debts is also preceded by a written notice of the tax or fee debt we are attempting to collect. CDTFA agents do not threaten taxpayers or feepayers with jail if they fail to make an immediate payment. If you did not receive a prior written notice or if you want to confirm the call concerns a legitimate debt for a CDTFA tax or fee, please contact a local CDTFA [office](#) or the Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. For more information, visit www.cdtfa.ca.gov/legal/tax-scams.htm.



HOW ARE WE DOING?

We would like to hear about your experience and are happy to answer your questions.



Have a suggestion?

Each of our office locations has a suggestion box and customer service survey forms for you to let us know how we are doing. We appreciate your comments and suggestions, and we use them to help improve our programs and services.

Complete a customer service survey

We are committed to providing top quality customer service. You should expect courteous service with every visit or contact. We appreciate feedback from taxpayers and fee payers and encourage you to complete a customer survey. We include surveys in some of the correspondence sent to our customers. Or, you can go to www.cdtfa.ca.gov/taxes-and-fees/survey-hawd.aspx to take the *How Are We Doing?* survey.

An online audit survey (www.cdtfa.ca.gov/taxes-and-fees/survey-audit.aspx) is also available. By taking a few minutes to complete this survey, you can help us evaluate the effectiveness of our audit program.



FREE CDTFA PUBLICATIONS

We have many publications available to answer your tax and fee questions. They include general information, publications for specific types of business activities, tax and fee laws, and other printed materials.



Ordering Publications

You can obtain publications by:

- Visiting our website at www.cdtfa.ca.gov/formspubs/pubs.htm.
- Calling our toll-free number, 1-800-400-7115 (CRS:711), and requesting that we mail you a copy of the publication you need. Leave a message at any time or talk to a representative during normal business hours.
- Visiting your nearest CDTFA [office](#).

About Edition Dates

Publications are shown with the most recent revision date. (The revision date for non-English publications may be different than the English version.) We revise publications periodically. If you want to make sure you have the most recent edition, please check the list of publications on our website.



APPENDIX 1: PUBLICATIONS INVENTORY

Some of these publications are also available in languages other than English.
All of our publications are available at www.cdtfa.ca.gov/formspubs/pubs.htm.

Certain Sales of Medicinal Cannabis are Exempt from Sales and Use Tax
Retail sales of medicinal cannabis to persons who have a valid Medical Marijuana Identification Card (MMIC) issued by the California Department of Public Health (CDPH) and a valid government-issued identification card (ID) are exempt from sales and use tax.

To obtain the sales and use tax exemption, qualified patients or their primary caregivers must show their valid MMIC and valid ID to the retailer at the time of purchase. The card must be issued by the CDPH; other marijuana or cannabis cards or recommendations from physicians are not sufficient to qualify for the sales and use tax exemption.

To claim exempt sales, you must maintain specific information for your records. For information on recordkeeping requirements, see our online Tax Guide for Cannabis Businesses at www.cdtfa.ca.gov/industry/cannabis.htm.

Tax Exemptions are Available
If you are a cannabis cultivator, you may qualify for a partial sales or use tax exemption on machinery and equipment purchased to produce and harvest cannabis or other crops.

If you are a cannabis manufacturer, you may qualify for a partial sales or use tax exemption on equipment purchased to manufacture your products.

For information on these exemptions and others available for the cannabis industry, such as for diesel fuel, see our online Tax Guide for Cannabis Businesses at www.cdtfa.ca.gov/industry/cannabis.htm.

For More Information:
Visit our Tax Guide for Cannabis Businesses on the CDTFA website for in-depth information to help you comply with your tax obligations.
www.cdtfa.ca.gov/industry/cannabis.htm

For the Federal Government's guidance regarding marijuana enforcement, see the U.S. Department of Justice website at www.justice.gov.

Need Assistance?
Free sales and use tax in-person, educational consultations are available for your business. Contact your local office to schedule an appointment. Find a listing of offices online at www.cdtfa.ca.gov/contact.htm.


Do you need help filing your return or have a general tax question?
Call our Customer Service Center 1-800-400-7115 (TTY: 711) Monday through Friday 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Get it in Writing
Tax laws can be complex. You are encouraged to put your tax questions in writing. Provide the specific facts and circumstances of your proposed sales or purchases, and ask how tax applies to your transaction.

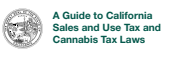
Requests for written advice can be emailed or mailed directly to the CDTFA office nearest you.
Find our contact information at www.cdtfa.ca.gov/contact.htm.

Taxpayers' Rights Advocate
Call 1-888-324-2788 toll-free for help with problems you have not been able to resolve through normal channels (for example, by speaking to a supervisor).

www.cdtfa.ca.gov



TAX HELP
for the Cannabis Industry



A Guide to California Sales and Use Tax and Cannabis Tax Laws

Publication 157 (2-18)



Interior Designers and Decorators




OUT OF STATE OFFICES
Chicago, Illinois
Houston, Texas
New York, New York
Western States (Sacramento)



CDTFA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

TAXPAYER RIGHTS
The CDTFA has appointed a Taxpayers' Rights Advocate to help resolve taxpayers' problems fairly and equitably. Reporting directly to the Director, the Taxpayers' Rights Advocate can investigate complaints and delay certain CDTFA actions until an investigation is completed. You may contact the Taxpayers' Rights Advocate Office toll-free at 1-888-324-2788 or visit our website for more information.

SERVICES FOR TAXPAYERS AND FEEPAYERS
The CDTFA prides itself on being a leader in providing service-oriented programs and efficient tax administration. The CDTFA has developed many services designed to help taxpayers and fee payers understand and comply with tax laws and to ensure that they are treated fairly and courteously.

Visit our website to find the list of CDTFA office locations, where staff are available to assist you. We also offer educational opportunities, such as in-person seminars, classes, clinics, and workshops. Our online services include registration, filing returns, and payments.

Customer service representatives are available to answer general tax questions. Call 1-800-400-7115 (TTY: 711) Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Documents may also be obtained through the CDTFA website at www.cdtfa.ca.gov.



Publication 21G





FEBRUARY 2019

Section 1: Start Your Business

Publication Number	Title and Description
73	Your California Seller's Permit —contains useful information for small business owners about why, how, and when to obtain a seller's permit and includes information on applying taxes to sales, reporting taxes in general, using online services, and keeping records. It also explains the use of a resale certificate and discusses procedures for buying, selling, or discontinuing a business.
107	Do You Need a California Seller's Permit? —provides concise information about the reasons and requirements for obtaining a seller's permit and also explains the difference between a seller's permit and a resale certificate.
170	Striking Gold in California —contains helpful information from the CDTFA, EDD, FTB, and IRS about how taxes apply to small businesses. It also identifies all of the relevant federal and state tax agencies, and provides contact information.

Tax Publications

44	District Taxes (Sales and Use Taxes) —provides information on the application of district tax to your sales and purchases. This resource begins by explaining what a “district” is, what “district taxes” are, and who is responsible for paying them. It also covers the specific application of district tax to various types of transactions including sales across district lines.
53A	10 Consumer Sales and Use Tax Questions —answers the ten most common sales and use tax questions asked by consumers.
53B	10 Sales & Use Tax Questions for the Business Person —answers the ten most common sales and use tax questions asked by a business person.
58A	How to Inspect and Correct Your Records —provides information to help individuals who wish to gain access to or correct personal information about themselves in CDTFA records, as permitted by the Information Practices Act.
61	Sales and Use Taxes: Exemptions and Exclusions —provides two comprehensive listings of the exemptions and exclusions from California sales and use taxes. The first list is organized by category; the second is alphabetical.
100	Shipping and Delivery Charges —explains how sales and use tax applies to shipping and delivery charges. It also clarifies how to keep records, ensuring that your invoices are clear and specific about delivery-related charges.
103	Sales for Resale —breaks down the complicated matter of sales for resale into easy-to-understand terms. The publication explains what information should be provided on a resale certificate, when a resale certificate should be accepted, and how a seller's permit number on a resale certificate can be verified.
105	District Taxes and Delivered Sales —covers the basic rules of applying district tax to sales of merchandise delivered in California.
109	Internet Sales —explains the application of California sales and use tax to Internet sales.
116	Sales and Use Tax Records —details the general sales and use tax recordkeeping requirements for most businesses.
217	Use Tax: Guide to Reporting Out-of-State Purchases —defines use tax on out-of-state purchases of merchandise, and explains how to pay it.



Out-of-State Sellers

Publication Number	Title and Description
77	Out-of-State Sellers: Do You Need to Register with California? —explains when an out-of-state seller is required to register with California because it is a retailer engaged in business in this state.
101	Sales Delivered Outside of California —explains when California sales tax applies and does not apply to sales where the merchandise is delivered outside of the state.
104	Sales to Residents of Other Countries —explains how tax applies when a business sells an item to a resident of another country.
178	Voluntary Disclosure Program —discusses the two voluntary disclosure programs for reporting use tax, the In-State Voluntary Disclosure Program for purchases bought from a retailer outside the state, and the Out-of-State Voluntary Disclosure Program for sales to consumers in California.

Section 2: File Your Return

Publication Number	Title and Description
44	District Taxes (Sales and Use Taxes) —provides information on the application of district tax to your sales and purchases. This resource begins by explaining what a “district” is, what “district taxes” are, and who is responsible for paying them. It also covers the specific application of district tax to various types of transactions including sales across district lines.
61	Sales and Use Taxes: Exemptions and Exclusions —provides two comprehensive listings of the exemptions and exclusions from California sales and use taxes. The first list is organized by category; the second is alphabetical.
73	Your California Seller’s Permit —contains useful information for small business owners about why, how, and when to obtain a seller’s permit and includes information on applying taxes to sales, reporting taxes in general, using online services, and keeping records. It also explains the use of a resale certificate and discusses procedures for buying, selling, or discontinuing a business.
75	Interest, Penalties, and Fees —explains when interest and penalty charges apply and how they are calculated. Information is also provided on situations in which interest and penalty charges can be relieved.
82	Prepaid Sales Tax and Sales of Fuel —covers the requirements for collecting a prepayment of sales tax on fuel and should be of particular interest to wholesalers and suppliers of fuels.
89ST	EFT Quick Reference Guide/Special Taxes Electronic Funds Transfer (EFT) Program —offers an overview of EFT information for special taxes and fees accounts.
103	Sales for Resale —breaks down the complicated matter of sales for resale into easy-to-understand terms. The publication explains what information should be provided on a resale certificate, when a resale certificate should be accepted, and how a seller’s permit number on a resale certificate can be verified.
116	Sales and Use Tax Records —details the general sales and use tax recordkeeping requirements for most businesses.
439	Online Services —explains the benefits of registering, filing, and paying online.

Section 3: Tax Rates

44	District Taxes (Sales and Use Taxes)
105	District Taxes and Delivered Sales

Special tax and fee program rates are program specific and can be found on www.cdtfa.ca.gov and click on [Tax and Fee Rates](#).

Section 4: Close Your Business

58A	How to Inspect and Correct Your Records —provides information to help individuals who wish to gain access to or correct personal information about themselves in CDTFA records, as permitted by the Information Practices Act.
74	Closing Out Your Account —explains when and how businesses should close out their permits with the CDTFA.
116	Sales and Use Tax Records —details the general sales and use tax recordkeeping requirements for most businesses.

Section 5: Special Taxes and Fees

Publication Number	Title and Description
eWaste, Emergency Telephone Surcharge, Environmental Fee, Tire Fee, Fuels, Timber Yield Tax, Use Fuel, and Other Special Tax and Fee Programs	
12	California Use Fuel Tax: A Guide for Vendors and Users —helps vendors and users understand California’s use fuel tax. It is an introduction to the use fuel tax and covers the kinds of fuel subject to the tax, and those persons responsible for collecting or paying the tax.
39A	Emergency Telephone Users (911) Surcharge and Prepaid 911 Surcharge —provides information to taxpayers about the Emergency Telephone Users Surcharge Program. It covers who must register, when payments are due, and how the revenues are used.
84	Do You Need a California Fuel Permit or License? —gives a brief overview about California fuel permits for diesel-powered vehicles used in interstate commerce and vehicles powered by liquefied petroleum gas (LPG), liquefied natural gas (LNG), compressed natural gas (CNG), or certain alcohol fuels.
86	California Timber Yield Tax—Timber Yield Tax, Timberland Production Zones —answers frequently asked questions including what is the timber yield tax, who is considered a “timber owner,” and how the tax is paid.
87	Guide to the California Timber Yield Tax —describes the elements of the timber yield tax in more detail. It includes timber yield tax basics, explains how to file timber yield tax returns, keep records, and provides useful tax tips for timber owners.
88	Underground Storage Tank Fee —provides general information about the fee program associated with owning an underground storage tank in California and using it to store petroleum products.



Publication Number	Title and Description
90	Environmental Fee —provides information about the Environmental Fee for hazardous materials, including what the fee is, which industry groups are affected, which businesses and organizations must file returns and pay the fees, including how and when the fees are due.
91	California Tire Fee —provides a summary of the California Tire Fee and answers basic questions about who must register, how to collect the tire fee, and how to pay it.
92	Alcoholic Beverage Tax —provides a summary for manufacturers of beer and distilled spirits, importers of alcoholic beverages, and wine growers. This publication answers the frequently asked questions about the alcoholic beverage tax including who owes it, and when the tax is due.
94	Occupational Lead Poisoning Prevention Fee —explains the elements of this fee program. It covers the purpose of the fee, who pays the fee, how payments are made, and when waivers might apply.
95	Electronic Waste Recycling Fee —gives an overview of the fee program describing the types of products subject to the fee and who must register and pay the fee.
96	Biodiesel and California Tax —explains how California fuel and sales taxes apply to the production, sales, use, and importation of biodiesel and other biofuels.
Cigarette and Tobacco Products Taxes and Licenses	
63	Cigarette Distributor Licensing and Tax Stamp Guide —provides information for California cigarette distributors on how to purchase California cigarette tax stamps and how to become a licensed cigarette distributor.
78	Sales of Cigarettes and Tobacco Products in California—License Requirements for Retailers —presents an overview of the license requirements for businesses making retail sales of cigarettes and tobacco products in California. It answers the most frequently asked questions such as who needs a license, how to apply for a license, what a license costs, and what enforcement measures are taken for noncompliance.
93	Cigarette and Tobacco Products Taxes —provides basic information about three types of excise taxes—the cigarette tax, the cigarette and tobacco products surtax, and the cigarette distribution tax. It describes when these taxes apply and who is required to register.
152	Cigarette and Tobacco Product Inspections —presents an overview of the routine inspection process authorized by state laws that control the sale of cigarette and tobacco products in California.
473	Things To Know Before You Buy Cigarette and Tobacco Products —provides answers to frequently asked questions by retailers on making cigarette and tobacco product purchases



Section 6: Helpful Publications by Business Type and Need

Publication Number	Title and Description
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Business Type (Industry Specific)

- 9 **Construction and Building Contractors – Sales and Use Taxes**—explains how sales and use tax applies to construction and building contractors.
- 22 **Dining and Beverage Industry**—describes how sales and use tax applies to businesses that sell meals or alcoholic beverages, or both—such as bars, delicatessens, restaurants, and catering operations. It also contains information on how tax applies to complimentary food and beverages provided to guests at lodging facilities.
- 24 **Liquor Stores**—clarifies how sales and use tax applies to liquor stores and uses examples to explain what are taxable and nontaxable sales. It is not designed to apply to grocery stores, drug stores, department stores having liquor departments, or bars having off-sale licenses. These businesses are covered in separate publications.
- 25 **Auto Repair Garages and Service Stations**—provides general information about how sales and use tax applies to the operations of vehicle repair garages and service stations. Portions of this are also useful for taxpayers who operate mini-marts selling fuel. In addition to addressing sales and use tax issues, this publication includes information on the Diesel Fuel Tax Law, the Use Fuel Tax Law, the Motor Vehicle Fuel Tax Law, the California Tire Fee Law, the Oil Recycling Fee Law, and the Underground Storage Tank Maintenance Fee Law. Some of these taxes and fees may also apply to business operations of auto repair garages and service stations.
- 27 **Drug Stores**—addresses the responsibilities of drug store sales and purchases. There is information on the taxability of common drug store transactions, including sales of prescription drugs, and sales of magazines, beauty supplies, food products, and more.

Publication Number	Title and Description
31	Grocery Stores —designed for owners, managers, and other operators of grocery stores. It provides information on the application of sales and use tax to grocery store sales and purchases. This publication defines a “grocery store” as an establishment engaging in the sale of food products and related items as its principal line of business. The term also includes separate grocery areas in department stores, but does not include delicatessens, country or general stores, and establishments that handle groceries as a sideline of their business.
34	Motor Vehicle Dealers —provides information for motor vehicle dealers on the taxability of new and used vehicle sales and of charges associated with those sales, including charges for license fees and dealer-installed extras. Information is also provided on the tax impact of trade-ins, discounts, rebates, and factory-dealer incentives. It also explains sales that are exempt from sales and use tax, vehicle leasing and rentals, and mobile transportation equipment, and the California tire fee.
35	Interior Designers and Decorators —explains to interior designers and decorators how tax applies to charges for sales of merchandise, professional fees, labor, subcontracted work, and shipping and delivery for interior designers and decorators. It also addresses how tax applies to work involving improvements to real property, such as residential and commercial buildings.
36	Veterinarians —explains how sales and use tax applies to veterinary practices, including clinics, hospitals, or centers operated by veterinarians. In this publication, the term “veterinarian” is not limited to individuals, but also includes any firm, partnership, joint venture, association, limited liability company, corporation, syndicate, or any other group or combination acting as a unit to provide veterinary services.
37	Graphic Design, Printing, and Publishing —explains how sales and use tax applies to the graphic arts industry, and is designed to help customers and businesses determine what is taxable in the creation and production of artwork for visual communication, web or software design, the separation of artwork into individual colors for printing, typography, bookbinding, sign making, publishing, advertising and product packaging, digital prepress instruction, production of printed matter, and other related activities.
38	Advertising Agencies —explains the rules that apply when advertising agencies purchase products and services on behalf of clients. It also helps advertising agencies determine when they are regarded as retailers and how tax applies to their sales as retailers.
40	Watercraft Industry —provides useful information to watercraft sellers, brokers, purchasers, and operators. It explains when a sale and purchase of a watercraft may qualify for exemption, explains the respective tax reporting responsibilities of registered sellers, brokers, and buyers, and explains methods of tax reporting and payment.
45	Hospitals and Other Medical Facilities —discusses the taxability of charges for medicines, other medical products and services, and food. The guidelines discussed in this publication are useful for all hospitals and medical facilities regardless of ownership, except those operated by the federal government. It may also be useful to medical supply companies and other members of the medical care industry.
47	Mobilehomes and Factory-Built Housing —explains how sales and use tax applies to sales and purchases of mobilehomes and factory-built housing. It provides basic information on dealer sales of new mobilehomes and related items, and describes common mobilehome dealer purchases, including purchases for resale. This publication also discusses the purchase of mobilehomes for delivery in California. However, it does not address homeowner obligations under property tax laws, mobilehome registration requirements, or building permits.



Publication Number	Title and Description
52	<p>Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration— explains how either sales or use tax applies to the sale or purchase of vehicles or vessels for use in California unless an exemption applies. This publication contains examples of vehicle and vessel transfers that are not subject to California use tax, and explains how to apply for a CDTFA-111, <i>Certificate of Vehicle, Mobilehome, or Commercial Coach Use Tax Clearance</i>, if you purchase or receive a vehicle or vessel in an exempt transaction.</p>
62	<p>Locksmiths— provides information on locksmith transactions, particularly those that involve work on personal property such as automobiles, furniture, and boats, as well as improvements to real property such as houses. It also describes how tax applies to charges for labor, materials, and supplies, including trip or service charges and delivery charges. In addition, this publication contains information on recordkeeping and making sales and purchases for resale.</p>
64	<p>Jewelry Stores— explains how and when sales and use tax applies to charges for jewelry, including labor charges. It explains how tax applies to charges for repair parts, sales to out-of-state and international customers, discounts, trade-ins, and credit sales. It explains the exemption for sales in bulk of monetized bullion, non-monetized gold or silver bullion, and numismatic coins. It also provides you with general information on how sales and use tax applies to purchases of merchandise for resale, supplies for repairs, and other materials to use in the operation of your business.</p>
66	<p>Agricultural Industry— explains how sales and use tax applies to the sale and purchase of agricultural-related supplies, equipment, machinery, and diesel fuel. It discusses the sale and purchase of food animals, feed, seeds, plants, rootstock, fertilizer, and liquefied petroleum gas (LPG) used on farms and in residences. It also explains all of the industry-specific sales and use tax exemptions that apply.</p>
68	<p>Photographers, Photo Finishers, and Film Processing Laboratories— explains how sales and use tax applies to the sale and purchase of photographs, digital images, and related products, as well as how tax applies to purchases of equipment, materials and supplies for photography-related businesses. It also identifies common nontaxable sales, and describes special situations that may apply to photography-related businesses.</p>

Publication Number	Title and Description
111	Operators of Swap Meets, Flea Markets, or Special Events —defines the terms, “swap meet,” “flea market,” and “special event,” and discusses the documentation sellers and vendors must provide to the operator or owner of an event in order to sell merchandise.
118	Vending Machine Food Sales —explains when it is necessary to obtain a seller’s permit to make food sales through a vending machine. It also describes the difference between “partially taxable” sales and “fully taxable” vending machine sales. Additionally, a table shows how to calculate the tax owed on taxable sales.
120	Cell Phones and Other Wireless Telecommunication Devices —explains how tax applies to sales and purchases of cell phones even when they are advertised as “free.” The application of tax is the same for other wireless telecommunication devices.
122	Buying and Selling Dogs, Cats, and Other Nonfood Animals —provides information on the taxability of sales and purchases of animals (including birds, reptiles, and insects) that do not meet the definition of “food animals,” whether they are used for working stock, breeding, pets, or other purposes.
125	Dry Cleaners —explains when a dry cleaning business is regarded as selling tangible personal property (merchandise) and is required to hold a seller’s permit, and when a dry cleaning business that is not required to hold a seller’s permit is a “qualified purchaser” required to register with the CDTFA for a use tax account.
127	Organized Camps —discusses when a camp is an “organized camp,” that is generally regarded as making taxable sales of the meals it provides to the campers, staff, and guests. It explains when an organized camp qualifies as a school or educational institution whose sales of meals to students (but not to staff or others) are exempt from tax.
146	Sales to American Indians and Sales in Indian Country —focuses on sales on American Indian reservations in California and sales to American Indians outside reservations. It is also intended to help American Indian purchasers understand how sales and use tax applies to their purchases.
281G	Tax Help for the Restaurant Industry —provides answers to questions about the restaurant industry.
287	Mobile Food Vendors Tax Guide —provides answers to general questions about mobile food vendors, including the definition of a mobile food vendor, how to register for a seller’s permit, and the taxability of a mobile food truck vendor’s sales.
541	Manufacturing and Research & Development Exemption Tax Guide —discusses the general nature of the new partial sales tax exemption allowing certain manufacturers, researchers, and developers to pay a lower sales tax rate on qualifying equipment purchases and leases.
557	Tax Help for the Cannabis Industry —offers information about state tax obligations for the cannabis industry.



Appendix 1

Publication Number	Title and Description
Business Need	
32	Sales to Purchasers from Mexico —explains there is no general exemption for sales to residents of other states or countries, and that sales in California to purchasers from Mexico are normally subject to tax. It also clarifies that some sales to Mexican residents may qualify as tax-exempt sales for export or nontaxable sales for resale, and explains what sellers must do to document sales they claim to be exempt.
44	District Taxes (Sales and Use Taxes) —provides information on the application of district tax to your sales and purchases. This resource begins by explaining what a “district” is, what “district taxes” are, and who is responsible for paying them. It also covers the specific application of district tax to various types of transactions including sales across district lines.
46	Leasing Tangible Personal Property —provides basic information on how sales and use tax applies to leases.
100	Shipping and Delivery Charges —explains how sales and use tax applies to shipping and delivery charges. It also clarifies how to keep records, ensuring that your invoices are clear and specific about delivery-related charges.
101	Sales Delivered Outside of California —explains when California sales tax applies and does not apply to sales where the merchandise is delivered outside of the state.
102	Sales to the United States Government —provides information on sales and leases of merchandise to the United States government, which are generally exempt from California sales and use tax. This fact sheet outlines the circumstances considered for sales to be tax exempt. It also discusses instances where sales and leases are taxable. Sales to federal contractors are also explained.
103	Sales for Resale —breaks down the complicated matter of sales for resale into easy-to-understand terms. The publication explains what information should be provided on a resale certificate, when a resale certificate should be accepted, and how a seller’s permit number on a resale certificate can be verified.
104	Sales to Residents of Other Countries —explains how tax applies when a business sells an item to a resident of another country.
105	District Taxes and Delivered Sales —covers the basic rules of applying district tax to sales of merchandise delivered in California.
106	Combination Packages and Gift-Wrapping —explains how tax applies to sales of food/nonfood combination packages or gift baskets. It also provides information about whether tax applies to gift-wrapping charges.
107	Do You Need a California Seller’s Permit? —provides concise information about the reasons and requirements for obtaining a seller’s permit and also explains the difference between a seller’s permit and a resale certificate.
108	Labor Charges —explains when labor charges are subject to sales and use tax and provides examples of the different types of labor charges such as repair work, assembly, or fabrication.
109	Internet Sales —explains the application of California sales and use tax to Internet sales.
110	California Use Tax Basics —provides an overview of use tax, including when it applies, and who is responsible for paying it.
113	Coupons, Discounts and Rebates —describes the most common types of discounts, and explains how tax applies to sales involving their use in simple, easy-to-understand terms.

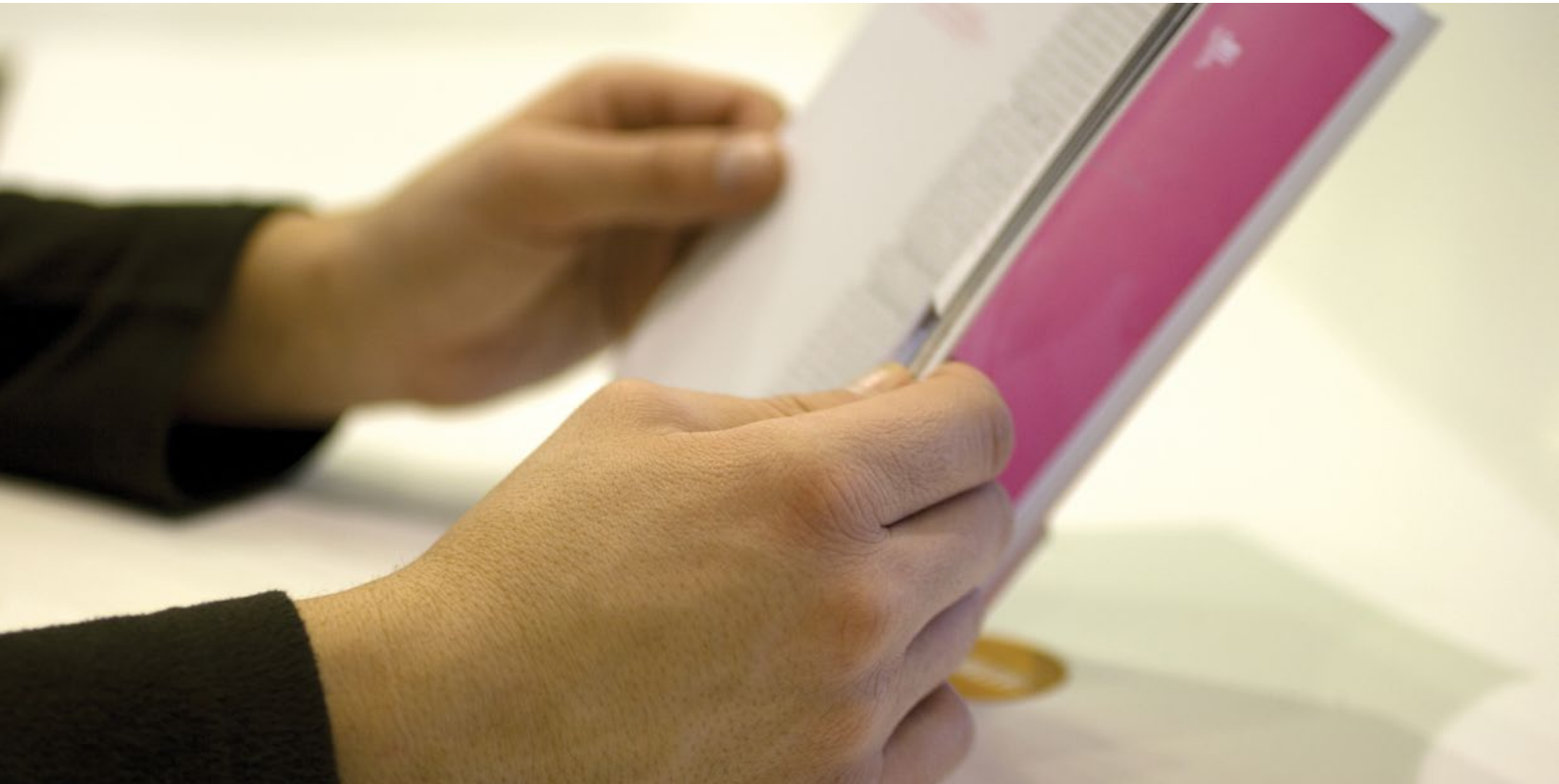
Publication Number	Title and Description
114	Consignment Sales —answers the most commonly asked questions about the taxability of consignment sales in a question-and-answer format.
115	Tips, Gratuities, and Service Charges —provides information about how sales and use tax applies to voluntary tips, mandatory tips, service charges, cover charges, and corkage charges.
116	Sales and Use Tax Records —details the general sales and use tax recordkeeping requirements for most businesses.
119	Warranties and Maintenance Agreements —explains how sales and use tax applies to charges for warranties, maintenance agreements (sometimes called “service plans”), and charges for repairs covered by such agreements.
121	Drop Shipments —explains what transactions qualify as a drop shipment, the application of tax to a drop shipment, and who owes the tax on a drop shipment.
217	Use Tax: Guide to Reporting Out-of-State Purchases —defines use tax on out-of-state purchases of merchandise, and explains how to pay it.
445	Tax Recovery and Criminal Enforcement (TRaCE) Brochure —provides information on the TRaCE Task Force, which is a multi-agency effort to combat the illegal underground economy and protect public resources. The mission of the TRaCE Task Force is to combat the organized elements of the underground economy engaged in the manufacturing, importation, distribution, sale of pirated intellectual property, and other economic crimes that lead to business, payroll and/or income tax evasion.



Section 7: Relief, Refunds, Collections, Audits, and Appeals

Tax Relief and Refunds

56	Offer in Compromise —explains the CDTFA Offer in Compromise Program for individuals and businesses that cannot pay the full tax or fee balance they owe. This program is available to discontinued businesses as well as qualified open businesses.
57	Innocent Spouse Relief for Individuals That Were Married or Registered Domestic Partners —outlines when innocent spouse relief from taxes and fees is available to persons who are divorced or separated.
58A	How to Inspect and Correct Your Records —provides information to help individuals who wish to gain access to or correct personal information about themselves in CDTFA records, as permitted by the Information Practices Act.
117	Filing a Claim for Refund —explains how to file a claim and establish an entitlement to a tax refund from the CDTFA.



Collections and Audits

Publication Number	Title and Description
53	Managed Audit Program —provides information regarding the CDTFA Managed Audit Program. The program allows certain businesses to conduct a type of self-audit with instructions and guidance from one of the CDTFA auditors.
54	Collection Procedures —describes options for paying the amount owed, and collection and enforcement actions the CDTFA can take against businesses that do not pay or make arrangements to pay.
54A	Behind on Your Payment? What You Need to Know —summarizes taxpayer responsibilities for paying the amount owed, describes the tax collection process with the CDTFA when businesses have not paid or made arrangements to pay, and includes information about rights and possible relief provisions that may apply.
75	Interest, Penalties, and Fees —explains when interest and penalty charges apply and how they are calculated. Information is also provided on situations in which interest and penalty charges can be relieved.
76	Audits —explains what to expect during an audit and how to prepare for the audit process. It also discusses how to appeal an audit, and what to do when there are questions or differences of opinion with the results.
147	What to Expect in a Computer-Assisted Audit —describes a computer-assisted audit. Businesses usually find this audit method less time-consuming and more convenient than a conventional audit. Among other things, it dramatically reduces the volume of paper documents required.

Publication Number	Title and Description
Appeals	
17	Appeal Procedures: Sales and Use Taxes and Special Taxes —provides information about appeal procedures for sales taxes, use taxes, special taxes, and fees (fuel taxes, excise taxes, and environmental fees).
142A	Appeals Conferences: An Introduction —answers the most frequently asked questions about appeals conferences, such as: what is an appeals conference, when and where it will be held, and what happens after the appeals conference.
215	Free Legal Help... Do You Qualify? —provides information on the Tax Appeals Assistance Program (TAAP), which offers free legal assistance to qualifying individuals with a liability of not more than \$20,000 in consumer use tax appeals, cigarette and tobacco license appeals, and some sales tax appeals. In this program, overseen by the Taxpayers' Rights Advocate, qualified law students who are supervised by CDTFA tax attorneys advise these clients with appeals.
Section 8: Use Tax	
52	Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration —explains how either sales or use tax applies to the sale or purchase of vehicles or vessels for use in California unless an exemption applies. This publication contains examples of vehicle and vessel transfers that are not subject to California use tax, and explains how to apply for a CDTFA-111, Certificate of Vehicle, Mobilehome, or Commercial Coach Use Tax Clearance, if you purchase or receive a vehicle or vessel in an exempt transaction.
53A	10 Consumer Sales and Use Tax Questions —answers the ten most common sales and use tax questions asked by consumers.
53B	10 Sales & Use Tax Questions for the Business Person —answers the ten most common sales and use tax questions asked by a business person.
79	Documented Vessels and California Tax —provides tax information for purchasers of documented vessels in a question-and-answer format. Documented vessels are those registered with the U.S. Coast Guard or foreign governments.
79A	Aircraft and California Tax —provides tax information for purchasers of aircraft for use in California in a question-and-answer format.
110	California Use Tax Basics —provides an overview of use tax, including when it applies, and who is responsible for paying it.
116	Sales and Use Tax Records —details the general sales and use tax recordkeeping requirements for most businesses.
123	California Businesses: How to Identify and Report California Use Tax Due —this fact sheet helps to determine if use tax is due on out-of-state purchases. Besides defining use tax, it explains when use tax is due, how it is paid, and if shipping and handling charges are taxable.
126	Mandatory Use Tax Registration for Service Enterprises —explains what use tax is and which service enterprises must register with the CDTFA for use tax reporting purposes.
178	Voluntary Disclosure Program —discusses the two voluntary disclosure programs for reporting use tax, the In-State Voluntary Disclosure Program for purchases bought from a retailer outside the state, and the Out-of-State Voluntary Disclosure Program for sales to consumers in California.
217	Use Tax: Guide to Reporting Out-of-State Purchases —defines use tax on out-of-state purchases of merchandise, and explains how to pay it.

Section 9: Nonprofit Organizations

Publication Number	Title and Description
18	Nonprofit Organizations —explains when a seller's permit is needed, how sales and use tax generally applies to sales and purchases by nonprofit organizations. It provides basic information that can help determine whether a nonprofit organization's sales may qualify for sales tax exemptions or exclusions.

Section 10: Taxpayers' Rights

70	Understanding Your Rights as a California Taxpayer —contains information about specific taxpayers' rights under the law and the CDTFA Advocate's role in helping you work with our Department.
145	California Taxpayer Advocates —provides contact information for the Advocates at the CDTFA, EDD, FTB, and IRS.
231	Hit the Wall Trying to Solve Your Tax Problem? —contains the Taxpayers' Rights Advocate contact information and how the Taxpayers' Rights Advocate Office can help.
316	Taxpayers' Rights Advocate's Property and Business Taxes Annual Report —highlights accomplishments of the Taxpayers' Rights Advocate Office in working with taxpayers during the past year, describes its involvement in important new projects to assist taxpayers, identifies current issues the office is working to resolve, and contains examples of cases illustrating the services the office provides.



Section 11: General Information

Publication Number	Title and Description
41A	Taxes and Fees Administered by the California Department of Tax and Fee Administration —lists all the taxes and fees administered by the CDTFA. It is a valuable resource which provides the following information for each tax and fee: what is taxed or subjected to a fee, who pays, what is the tax rate, what change in revenue occurred during the fiscal year, and how the funds collected are allocated.
54	Collection Procedures —describes options for paying the amount owed, and collection and enforcement actions the CDTFA can take against businesses that do not pay or make arrangements to pay.
54A	Behind on Your Payment? What You Need to Know —summarizes taxpayer responsibilities for paying the amount owed, describes the tax collection process with the CDTFA when businesses have not paid or made arrangements to pay, and includes information about rights and possible relief provisions that may apply.
56	Offer in Compromise —explains the CDTFA Offer in Compromise Program for individuals and businesses that cannot pay the full tax or fee balance they owe. This program is available to discontinued businesses as well as qualified open businesses.
58A	How to Inspect and Correct Your Records —provides information to help individuals who wish to gain access to or correct personal information about themselves in CDTFA records, as permitted by the Information Practices Act.
160	Where to File California and Federal Investigative Complaints —provides information on California laws and regulations administered and enforced by various state agencies. If you believe someone has violated a law, it is important to report the violation to the agency responsible for investigating the specific type of violation. This directory contains a partial list of major state and federal agencies, provides each agency’s contact information, and gives examples of the types of violations handled by each agency.
161	Criminal Citations Include a Civil Administrative Process —describes the responsibilities and rights of people receiving a criminal citation from the CDTFA, and outlines the possible consequences of the citation.
165	Statewide Compliance and Outreach Program —describes the Statewide Compliance and Outreach Program (SCOP), how the SCOP program works (visits to businesses involving permit and license inspections as well as outreach to business owners) to help them understand their tax responsibilities. The program is intended to keep the tax system fair by making sure all business owners are aware of and follow the law.
166	Operating Without a Valid Seller’s Permit—Criminal Citation —outlines why a representative from the CDTFA’s Investigations Division would visit a business operating without a valid seller’s permit. It explains how business owners can avoid receiving a criminal citation and being prosecuted, and explains business owners’ responsibilities and rights after receiving a criminal citation.
452	California Buyer’s Guide to Tax —answers some commonly-asked questions and helps Californians understand the taxes they pay when making certain purchases.



We publish several informative newsletters and reports throughout the year. These publications are distributed with tax returns, mailed to interested parties, and made available on our [website](#). They are:

Publication Number	Title and Description
26	Tax Information Bulletin Index —helps readers find articles of interest published during the prior calendar year in the quarterly Tax Information Bulletin.
201	Special Taxes and Fees Newsletter —contains information about special tax and fee programs and is published annually.
329	California Industry Insight —summarizes recent economic developments throughout the state and is published quarterly.
388	Tax Information Bulletin (TIB) —is a quarterly newsletter that includes articles on the application of the sales and use tax law to specific types of transactions, announcements about new and revised publications, and other articles of interest. Taxpayers receiving a paper return in the mail will find a copy of the TIB enclosed with their return. We provide a link to the electronic version of the TIB to taxpayers who efile their sales and use tax return in their email reminder to file. The public can also find current and archived TIBs on the our website.

All entities not on a quarterly reporting basis can sign up for our updates email list and receive notification when the latest issue of the TIB has been posted to our website.

542	News for Tax Practitioners —is a newsletter which includes articles on the application of sales and use tax law to specific types of transactions.
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Available Manuals

Many CDTFA manuals are available to the public. Please visit our [website](#) to access the following:

Audit Manual

This is a guide for CDTFA auditors on procedures and techniques and can only be found on our website.

Compliance Policy and Procedures Manual

This manual contains policy guidelines, specific standards, and uniform procedures for CDTFA staff regarding taxpayer registration, account maintenance, return processing, account closeouts and clearances, collections, and cashiering. This manual is only available on our website.

Business Taxes Law Guides

The Business Taxes Law Guides contain applicable statutes, regulations, court decisions, memorandum opinions, and annotations regarding specific application of taxes and fees. All sections of the law guides are currently available, for free, on our website in HTML format.



APPENDIX 2: CDTFA TELEPHONE NUMBERS

For your convenience, we have created this guide to important telephone numbers.

Customer Service Center: 1-800-400-7115 (toll-free) (CRS:711)

For callers outside of the United States: 1-916-445-9362 (CRS:711)

Taxpayers' Rights Advocate Office: 1-888-324-2798 (toll-free)

1-916-324-2798

1-916-323-3319 (fax)

Tax Evasion Hotline: 1-888-334-3300 (toll-free)

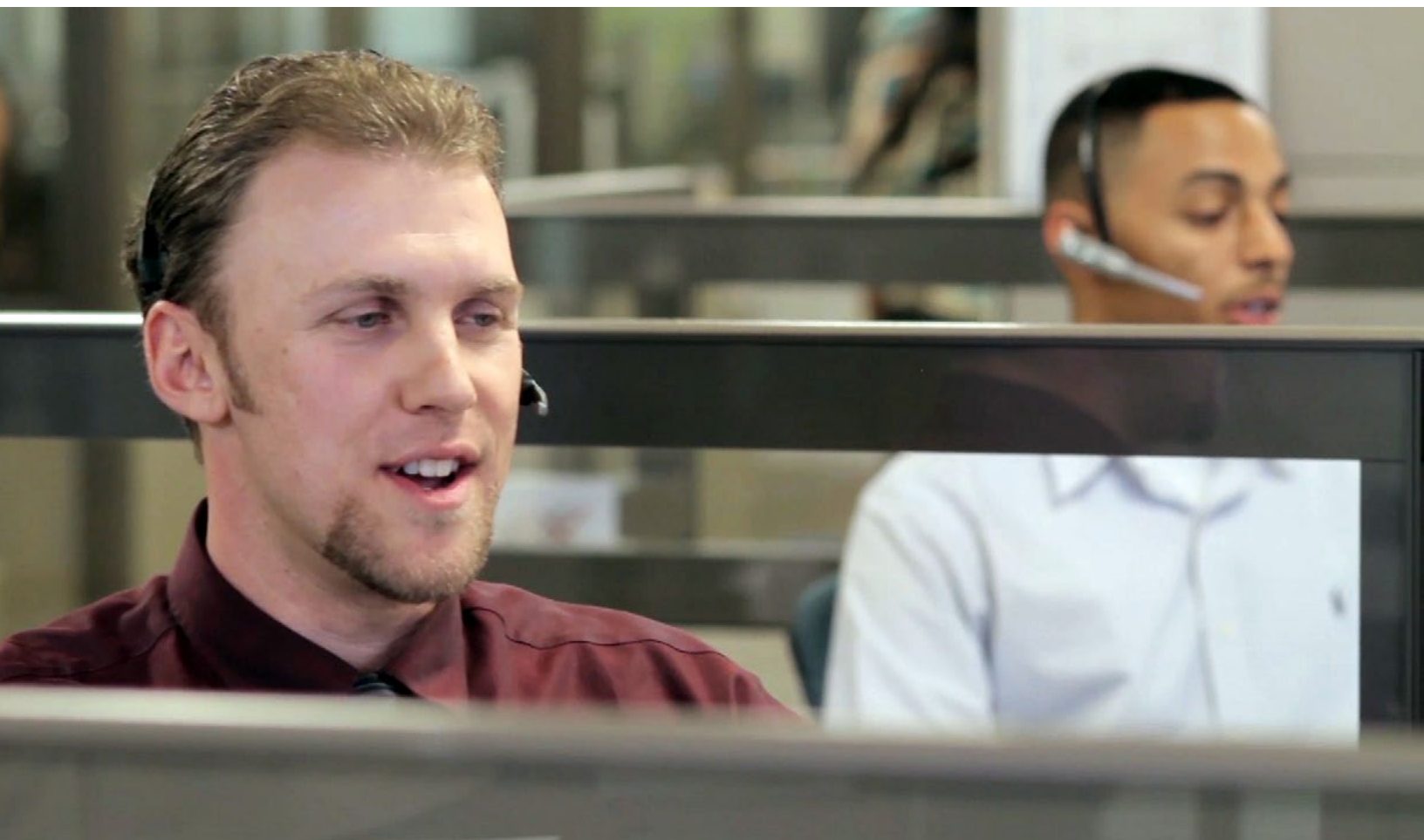
Automated Seller's Permit Verification: 1-888-225-5263 (toll-free)

Speakers Bureau: 1-916-319-9230

Electronic Funds Transfer (EFT) Hotlines

Sales and Use Taxes: 1-916-327-4229

Special Taxes and Fees: 1-800-400-7115 (toll-free) (CRS:711)



The following telephone numbers are program-specific to help you reach the appropriate division.

Special Taxes and Fees Programs

1-800-400-7115 (toll-free) (CRS:711)

- Aircraft Jet Fuel Tax
- California Tire Fee
- Cannabis Taxes
 - Cannabis Cultivation Tax
 - Cannabis Excise Tax
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Licensing
- Cigarette and Tobacco Products Tax
- Diesel Fuel Tax
- Electronic Waste Recycling Fee
- Emergency Telephone Users Surcharge and Prepaid 911 Surcharge
- Energy Resources Surcharge
- Hazardous Substances
 - Disposal Fee
 - Environmental Fee
 - Facility Fee
 - Generator Fee
- Integrated Waste Management Fee
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Lead-Acid Battery Fees
- Lumber Products Assessment
- Marine Invasive Species Fee
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Prevention and Administration Fee
- Oil Spill Response Fee
- Prepaid Mobile Telephony Services (MTS) Surcharge
- Regional Railroad Accident Preparedness and Immediate Response Fee
- Timber Yield Tax
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee



CDTFA Offices

Bakersfield	1-661-395-2880
Cerritos	1-562-356-1102
Culver City	1-310-342-1000
El Centro	1-760-352-3431
Fairfield	1-707-427-4800
Fresno	1-559-440-5330
Glendale	1-818-543-4900
Irvine	1-949-440-3473
Oakland	1-510-622-4100
Rancho Cucamonga	1-909-257-2900
Rancho Mirage	1-760-770-4828
Redding	1-530-224-4729
Riverside	1-951-680-6400
Sacramento	1-916-227-6700
Salinas	1-831-754-4500
San Diego	1-858-385-4700
San Francisco	1-415-356-6600
San Jose	1-408-277-1231
Santa Clarita	1-661-222-6000
Santa Rosa	1-707-576-2100
Ventura	1-805-677-2700
West Covina	1-626-480-7200

Out-of-State Offices

Chicago, IL	1-312-201-5300
Houston, TX	1-713-739-3900
New York, NY	1-212-697-4680
Western States	1-916-227-6600

Motor Carrier Office

West Sacramento	1-800-400-7115 (toll-free) (CRS:711) (Not a sales and use tax office)
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Thank You for Connecting With Us:



www.cdtfa.ca.gov • 1-800-400-7115 (CRS:711)

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