

CLAIMED INCORRECT DISTRIBUTION OF LOCAL TAX – LONG FORM

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Instructions: This claim must contain sufficient factual data to support the probability that local tax has been erroneously allocated and distributed. Sufficient factual data must include, at a minimum, **all** of the information below for each business location being questioned. Please submit the completed claim via email to:

LRB-PetitionInquiry@cdtfa.ca.gov.

- 1) Taxpayer name, including owner name and fictitious business name or DBA (doing business as) designation.
- 2) Taxpayer’s permit number or a notation stating: “no permit number.”
- 3) Taxpayer’s business address.
- 4) Complete description of taxpayer’s business activity(ies).
- 5) Specific reasons and evidence why the taxpayer’s allocation is questioned. In cases where it is reported that the location of the sale is an unregistered location, evidence must be submitted that the unregistered location is a selling location, as explained by Regulation 1699, or is a place of sale, as determined under Regulation 1802. In cases that involve shipments from an out-of-state location and a claim that the tax is sales tax and not use tax, evidence must be submitted that there was participation by an in-state office of the out-of-state retailer and that title to the goods passed in this state.
- 6) Name, title, and telephone number for a contact person.
- 7) The tax reporting period(s) involved.

NAME OF JURISDICTION	ALLOCATION PERIOD(S) IN QUESTION
REASON FOR QUESTIONING THE ALLOCATION	

SECTION I – GENERAL BUSINESS INFORMATION

OWNER NAME	BUSINESS NAME	
BUSINESS ADDRESS <i>(street, city, state ZIP code)</i>		
CALIFORNIA SELLER’S PERMIT NUMBER	DATE BUSINESS STARTED	CURRENTLY OPERATING <div style="text-align: center;">Yes No</div>
DESCRIPTION OF OPERATION OF BUSINESS		

Contact person for more information regarding the taxpayer’s allocation of local tax:

NAME	TITLE	
DAYTIME TELEPHONE NUMBER	BEST TIME TO CALL	
MAILING ADDRESS <i>(street, city, state ZIP code)</i>	EMAIL ADDRESS	

SECTION II – QUESTIONS ABOUT THE BUSINESS

Is merchandise sold at this location? Yes No

Are sales of tangible personal property negotiated at this location? Yes No

If yes, what is sold? _____

If no, what activities occur at the above business? _____

Has this business changed locations? Yes No

If yes, list previous address and dates of operation:

ADDRESS *(street, city, state ZIP code)*

DATES OF OPERATION

From: _____ To: _____

Does the business have other selling locations in California? Yes No

Please give the business address(es) below or attach a list:

Are sales made at temporary locations (fairs, swap meets, etc.)? Yes No

If yes, please describe:

Are sales made by employees of the business? Yes No

Are sales made through independent agents? Yes No

Is merchandise delivered to customers from out-of-state inventory? Yes No

Is merchandise delivered to customers from California inventory? Yes No

Other:

If merchandise is shipped directly to customers from an out-of-state inventory, do sales contracts contain a specific title clause allowing title to pass in California? Yes No

Is the merchandise shipped with a Free on Board (FOB) destination or FOB shipping point provision? Yes No

Are sales negotiated at a location outside of California? Yes No

Is the merchandise delivered from an in-state warehouse or inventory? Yes No

WAREHOUSE ADDRESS (*street, city, state ZIP code*)

Is the taxpayer a construction contractor affixing property to realty? Yes No

If yes, is the property classified as materials, fixtures, or machinery and equipment?

PREPARER'S NAME

SUBMITTED BY (*name*)

DATE

Send acknowledgment and future correspondence to:

NAME

ADDRESS (*street, city, state ZIP code*)

EMAIL ADDRESS