



**CHANGES TO REPORTING
SCHEDULE F TRANSACTIONS
AND BAD DEBT LENDER LOSSES**

You Must File Your Sales and Use Tax Return Online **Beginning May 2018**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

File Your Sales and Use Tax Return Online Beginning May 2018

The [California Department of Tax and Fee Administration \(CDTFA\)](#) is improving our online services, making them more convenient for you. Beginning in May 2018, your sales and use tax account will be moved to our new system. The following information explains this transition.

- You must file your Sales and Use Tax Returns using the new online system if you do not have an active online filing exemption.
- Transactions that were previously reported on Schedule F have been divided into these two online schedules:
 - (1) Schedule F - Detailed Allocation by City of Taxable Transactions for Lessor of Motor Vehicles**
 - (2) Schedule H - Detailed Allocation by City on Qualifying Transactions of \$500,000 or more**
- If you report bad debt lender losses, the new online **Schedule Q - Tax Recovery**, will be required to report your losses in place of **Schedules A** and **L**.
- If you file on a quarterly basis, and do not have an online filing exemption, this will be your last paper return.
- If you file on a monthly or a quarterly prepay basis, and do not have an online filing exemption, your last paper return or a prepayment form will be mailed in April 2018.
- Please see our FAQ page at www.cdtfa.ca.gov/services/cros.htm to learn more about our new online services.
- To sign up for email updates about our new online services and other important taxpayer information, please visit www.cdtfa.ca.gov/subscribe, or call our Customer Service Center at 1-800-400-7115 (TTY:711) to sign up for alerts and get help with our new, user-enhanced system.