



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
450 N Street, Sacramento, CA 95814  
1-800-400-7115 (CRS:711)  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

GAVIN NEWSOM  
Governor

AMY TONG  
Secretary, Government Operations Agency

NICOLAS MADUROS  
Director

## Important Information - Used Vehicle Dealers Unable to Remit Sales Tax Payments to the Department of Motor Vehicles

You are receiving this notice because we have identified you as a used motor vehicle dealer who is currently required to pay sales tax directly to the Department of Motor Vehicles (DMV) when submitting a vehicle registration application. If you encounter any difficulty making your tax payment directly to DMV, please submit your payment to the California Department of Tax and Fee Administration (CDTFA) when filing your sales and use tax return. Please continue to remit payment to CDTFA until DMV can accept your payment.

You can find more helpful information about how sales tax applies to your industry in our *Tax Guide for Motor Vehicle Dealers* at [www.cdtfa.ca.gov/industry/used-vehicle-dealers.htm](http://www.cdtfa.ca.gov/industry/used-vehicle-dealers.htm) and in our *New Legislation Affecting Dealers - FAQs* at [www.cdtfa.ca.gov/industry/faqs-for-used-vehicle-dealers.htm](http://www.cdtfa.ca.gov/industry/faqs-for-used-vehicle-dealers.htm).

### Additional Assistance

If you need additional assistance, please call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.