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### FIND ARTICLES OF INTEREST

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### KEEP A COPY FOR YOUR FILES

This electronic format allows you to print the entire publication or to print just the pages you want. If you are going paperless, download this document to your computer.

### STAY INFORMED

This newsletter is published each December.

For more information regarding special taxes and fees administered by CDTFA, please go to [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

You can also sign up online to receive this newsletter at [Sign Up for CDTFA Updates](#).



## NEW LEGISLATION

The following is a summary of law changes enacted during the 2022 California legislative session that affect several CDTFA special tax and fee programs. The changes described in this article are effective January 1, 2023, unless otherwise noted.

**Assembly Bill (AB) 194** (Stats. 2022, ch. 55) Provides a temporary partial sales and use tax exemption (3.9375%) on the gross receipts from the sale, and the storage, use, or other consumption of, diesel fuel, as defined, starting October 1, 2022, through September 30, 2023. This exemption does not apply to those state sales and use tax rates imposed or dedicated for local government funding, including those rates for which revenues are deposited into the Local Revenue Fund 2011, or to those certain additional state sales and use tax rates on the sale or use of diesel fuel. See related article in the [Diesel and Motor Vehicle Fuel Taxes](#) section.

**AB 195** (Stats. 2022, ch. 56) Simplifies the cannabis tax structure to help reduce the burdens for legal operators. The bill discontinues the imposition of the cultivation tax on July 1, 2022, maintains the 15 percent cannabis excise tax and moves the collection and payment requirements to the cannabis retailer beginning on January 1, 2023, creates a new 20 percent vendor compensation for retailers approved for a Department of Cannabis Control equity fee waiver, and provides additional enforcement and collection actions by CDTFA.

**AB 203** (Stats. 2022, ch. 60) Requires CDTFA to collect hazardous waste facility fees imposed on transportable treatment units on a fiscal year basis with two equal installments due in November and February, and an annual return due with the February installment. The first return due is for the February 2024 period.

**AB 211** (Stats. 2022, ch. 574) Specifies that the 2022–23 fiscal year hazardous waste facility fees for transportable treatment unit operators are due and payable within 30 days after the date of assessment, requires the feepayer to pay the amount of the assessed fee to CDTFA within that 30-day period, and makes other various changes to public resources provisions.

**AB 988** (Stats. 2022, ch. 747) Beginning January 1, 2023, imposes a new 988 surcharge on each access line for each month or part thereof for which a service user subscribes with a service supplier and on purchases of prepaid mobile telephony services. The surcharge funds 988 crisis hotline centers to provide crisis intervention services and crisis care coordination to individuals accessing 988. See related article in the [Emergency Telephone Users Surcharge](#) section.

**AB 2836** (Stats. 2022, ch. 355) Extends the collection of the \$1.75 California tire fee sunset date from January 1, 2024, to January 1, 2034, and reduces the California tire fee to \$0.75 starting January 1, 2034.

**Senate Bill (SB) 54** (Stats. 2022, ch. 75) Beginning January 1, 2027, until January 1, 2037, requires CDTFA to administer a program to bill and collect an environmental mitigation surcharge on behalf of CalRecycle from Producer Responsibility Organizations (PRO), and non-PRO member producers of certain single use packaging and food service ware, to be deposited in the California Plastic Pollution Mitigation Fund.

**SB 125** (Stats. 2022, ch. 63) Beginning January 1, 2023, requires any person who extracts lithium from geothermal fluid, spodumene ore, rock, minerals, clay, or any other naturally occurring substance in California to pay a lithium extraction excise tax upon each metric ton of extracted lithium carbonate equivalent, as specified to be deposited in the Lithium Extraction Excise Tax Fund. See related article in the [Lithium Extraction Excise Tax](#) section.

**SB 518** (Stats. 2022, ch. 702) Requires specified winegrower tax return information, for returns and schedules filed on and after January 1, 2023, to be made public upon request. The California State Board of Equalization is required to amend the winegrower return to include information describing how the wine industry has historically used winegrower return information, and to allow wine growers the option to prohibit the information on their return and schedules from being made public. Additionally, the bill requires taxpayers under the Alcoholic Beverage Tax Law to file tax returns and schedules using electronic media. See related article in the [Alcoholic Beverage Tax](#) section.

**SB 1215** (Stats. 2022, ch. 370) Beginning January 1, 2026, expands the Electronic Waste Recycling Act to include “covered battery-embedded products” and imposes a covered battery-embedded waste recycling fee on the consumer in an amount established by CalRecycle. A “covered battery-embedded product” means a new or refurbished product containing a battery from which the battery is not intended to be removed from the product by the consumer with common household tools or is not intended to be removed from the product by the consumer without breach of the product warranty.

**SB 1496** (Stats. 2022, ch. 474) Beginning January 1, 2023, makes various noncontroversial changes to tax and fee provisions administered by CDTFA. Changes include, but are not limited to, authorization for CDTFA to extend return and payment due dates by three months and grant penalty and interest relief proactively for proclaimed states of emergency, authorizes levy notices to be served electronically to financial institutions, extends Offer in Compromise provisions for open and active businesses to January 1, 2028, and includes minor technical modifications to the Cannabis Tax Law.



## ALCOHOLIC BEVERAGE TAX



### Online filing requirement for alcoholic beverage taxpayers

Beginning January 1, 2023, alcoholic beverage taxpayers are required to file alcoholic beverage returns and supplemental reports electronically (see [Senate Bill 518](#) [Stats. 2022 ch. 702]). If you already file online, no action is needed. If you are *not* already filing online and have *not* created a username and password in our online services system, a unique security code is required to complete this process. Please view our [video tutorials](#) online for assistance with creating a username and password (including requesting a security code) and filing online, or contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

### Disclosure of information contained in the winegrower return and supplemental report

Beginning January 1, 2023, any information, except the name and address of a natural person (such as a sole proprietor or partnership), contained in winegrower returns and supplemental schedules filed on or after January 1, 2023, is to be made public upon request (see [Senate Bill 518](#) [Stats. 2022 ch. 702]). We will update the winegrower online return with more information about this change and an option to allow you to elect to prohibit disclosing your return information beginning with the January 2023 filing period.

Additional information can be found in our special notice available in the *Resources* section of our [Tax Guide for Alcoholic Beverage](#). This guide will be updated as more information becomes available.



## CALIFORNIA ELECTRONIC CIGARETTE EXCISE TAX



### New California Electronic Cigarette Excise Tax Began July 1, 2022

As a reminder, the California Electronic Cigarette Excise Tax (CECET) program began on July 1, 2022. If you are a retailer selling electronic cigarettes containing or sold with nicotine to purchasers, you are required to register for a CECET permit (account) with us using our [online services](#). You are also required to file a CECET return online and pay the CECET on a quarterly basis by the due date.

For more information on the CECET and retailer requirements, please see our online [Tax Guide for California Electronic Cigarette Excise Tax](#).



## CANNABIS TAXES



### Cannabis tax reform

Beginning January 1, 2023, the responsibility for collecting and paying the cannabis excise tax shifts from distributors to cannabis retailers.

#### Distributors (including microbusiness distributors)

Distributors and microbusinesses authorized to distribute cannabis or cannabis products will stop collecting the 15 percent cannabis excise tax from cannabis retailers for cannabis or cannabis products sold or transferred to cannabis retailers on and after January 1, 2023. Cannabis tax accounts held by distributors will automatically be closed out by us. Monthly distributor filers will file their final cannabis tax return for the December 2022 period and quarterly filers will file their final return for the Fourth Quarter 2022 period, which is due January 31, 2023.

#### Cannabis retailers (including microbusiness retailers)

Starting January 1, 2023, cannabis retailers are responsible for registering for a cannabis retailer excise tax account. In December 2022, we will automatically register cannabis retailers, including microbusiness retailers, with a cannabis retailer excise tax account. If a cannabis retailer was not automatically registered with us, the retailer can register for a cannabis excise tax account through our [online services](#).

Additionally, cannabis retailers will be responsible for collecting the 15 percent cannabis excise tax from their customers based on the gross receipts from the retail sale of cannabis or cannabis products made on and after January 1, 2023. Gross receipts include the selling price of cannabis or cannabis products (after discount), and all charges related to the sale, such as a delivery fee and any local cannabis taxes listed separately on the invoice or receipt. For cannabis excise tax purposes, gross receipts do not include sales tax.

Lastly, retailers will be required to file cannabis retailer excise tax returns online with us and pay the cannabis excise tax due for their retail sales of cannabis and cannabis products that are made on and after January 1, 2023.

Retailers may:

- Claim a credit on the return for any excise tax paid to a distributor for cannabis or cannabis products purchased before January 1, 2023, and sold at retail on or after January 1, 2023.
- Beginning, January 1, 2023, eligible cannabis retailers may apply online to retain vendor compensation equal to 20 percent of the cannabis excise tax due. Prior to applying, a cannabis retailer must already be approved for a fee waiver with the Department of Cannabis Control.

#### New enforcement provisions

We may hold any officer, member, manager, partner, or other person personally liable for any unpaid cannabis taxes, interest, and penalties when a corporation, partnership, limited liability partnership, or limited liability company fails to pay cannabis taxes due.

We may hold any unlicensed cannabis business liable for cannabis taxes due to us who possesses, keeps, stores, or retains for the purpose of sale, or sells or offers to sell cannabis or cannabis products. A penalty of 25 percent of the tax due or \$500, whichever is greater, will be added to any assessment for an unlicensed cannabis business.

#### For more information

Please visit our [Tax Guide for Cannabis Businesses](#) and see our special notices:

- [Cannabis Excise Tax Changes Beginning January 1, 2023 and New Enforcement Provisions](#)
- [New Responsibilities for Cannabis Retailers Beginning January 1, 2023](#)
- [Cannabis Tax Collection and Remittance Responsibilities for Distributors Ending](#)
- [Certain Cannabis Retailers May Apply to Retain Vendor Compensation](#)



## CIGARETTE AND TOBACCO PRODUCTS: TAXES AND LICENSING



### New law prohibits retail sales of menthol cigarettes and most flavored tobacco products

Effective December 21, 2022, cigarette and tobacco products retailers may no longer sell, offer, or possess with the intent to sell, menthol cigarettes and *most* flavored tobacco products. The law does not apply to flavored premium cigars with a wholesale price (retailer's purchase price) of \$12.00 or more and flavored loose-leaf pipe tobacco. Flavored shisha/hookah tobacco may be sold in licensed retail stores that only admit persons 21 or older and operate in accordance with all state and/or local laws. Visit the California Department of Public Health's [website](#) for more information, including frequently asked questions, a fact sheet, and other useful resources.

For more information, please read [Senate Bill 793](#) (Stats. 2020, ch. 34), which was upheld by the passage of [Proposition 31](#) and added the flavored tobacco sale prohibition [section 104559.5 to the Health and Safety Code](#), and our special notice, *New Law Prohibits Retail Sales of Menthol Cigarettes and Most Flavored Tobacco Products*, at [www.cdtfa.ca.gov/formspubs/L885.pdf](http://www.cdtfa.ca.gov/formspubs/L885.pdf).

### New tax rate for other tobacco products effective July 1, 2022, through June 30, 2023

The new tax rate for other tobacco products (products other than cigarettes) is 61.74 percent of the wholesale cost, effective July 1, 2022, through June 30, 2023. The tax rate is subject to change annually. For more information, please see our special notice, *New Tax Rate on Other Tobacco Products Effective July 1, 2022, through June 30, 2023*, at [www.cdtfa.ca.gov/formspubs/L852.pdf](http://www.cdtfa.ca.gov/formspubs/L852.pdf). Current and historical tobacco products tax rates are posted on the *Tax Rates – Special Taxes and Fees* webpage, under the *Cigarette and Tobacco Products Tax* heading, at [www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm#cigarettetax](http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm#cigarettetax).

### California cigarette tax stamps purchased before March 17, 2020, are expiring – claims for refund are now being accepted

There are two versions of red-orange California cigarette tax stamps in circulation. Stamps sold before March 17, 2020, will expire in early 2023. Cigarette distributors who purchased these

stamps on a cash basis have until March 16, 2023, to file a claim for refund. Distributors who purchased these stamps on a deferred payment basis have until April 25, 2023, to file a claim for refund. We will not accept refund claims for the expiring stamps after these dates.

To submit your claim for refund, log in with your username and password at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). If you submit claims for refund for cigarettes from multiple manufacturers, you must file a separate claim for each manufacturer.

The current and expiring stamps look very similar. The easiest way to identify the expiring stamps is to look at the color on the left side of the stamps. The color on the left side of the expiring stamps is darker than on the current stamp. The star on the expiring stamp has a thinner white border, and two of the star points are cut off. Also, there is a larger gap between the star and the letters “CA” on the expiring stamps.

The color of the left side on the current stamp is lighter. Also, the star on the current stamp has a thicker white border, and only one star point is cut off. Finally, the star is set close to the letters “CA.”

Expiring Stamp:



Current Stamp:





## DIESEL AND MOTOR VEHICLE FUEL TAXES



### Revisions to Regulation 1435, *Tax Paid Twice on Diesel Fuel*

On February 3, 2022, the California Office of Administrative Law approved updates, including a new title to Regulation 1435, *Tax Paid Twice on Diesel Fuel*, to clarify when a credit or claim for refund is allowed for tax paid twice on diesel fuel removed from an approved terminal. The revised regulation is operative February 3, 2022. Below are some key changes to the regulation. We encourage you to read the full text of the regulation.

#### New title of Regulation 1435: *Tax Paid Twice on the Amount of Diesel Fuel Removed from an Approved Terminal*

The title of [Regulation 1435](#) was updated to better describe the intent of the regulation. Additional updates to Regulation 1435 provide clarification for claiming a tax-paid twice credit for diesel fuel. A supplier with tax-paid diesel fuel inventory at an approved terminal can claim a tax-paid twice credit when it makes removals of its diesel fuel inventory at an approved terminal, provided it meets certain requirements. One of the requirements is that the supplier must maintain an inventory reconciliation of its tax-paid diesel fuel at the approved terminal to verify that it has enough tax-paid diesel fuel inventory to cover the gallons claimed. Below are highlights of some of the changes:

- Deletes references to removal of diesel fuel “on which a prior tax was paid,” making refunds or credits available for removals of tax-paid diesel and ex tax diesel.
- Provides language to allow a removal of diesel fuel to be offset by tax-paid inventory held at the same approved terminal.
- Provides clarifying definitions.
- Provides updated conditions for allowing a credit or a claim for refund.
- Provides helpful examples of tax-paid twice on the amount of diesel fuel removed from an approved terminal.

For additional information, please see our online [Tax Guide for Motor Fuels Taxes](#).

### Sales and use tax partial exemption on diesel fuels

Effective October 1, 2022, through September 30, 2023, [Assembly Bill 194](#) (Stats. 2022, ch. 55) added a temporary partial sales and use tax exemption (3.9375%) from the sale of, and the storage, use, or other consumption, of diesel fuel. The prepayment rate for diesel fuel for the period October 1, 2022, through June 30, 2023, has also been revised to reflect the new sales and use tax rate. The new rates are as follows:

Sales and Use Tax Rates				
Type of Fuel	Prepayment Per Gallon		Sales and Use Tax Rate*	
	July 1, 2022, through September 30, 2023	October 1, 2022, through June 30, 2023	July 1, 2022, through September 30, 2023	October 1, 2022, through June 30, 2023
<b>Diesel fuel</b>	47 cents (\$0.470)	33 cents (\$0.330)	13.00%	9.0625%

\* You must add district taxes where applicable. District taxes continue to apply to sales and purchases of diesel fuel and are not included in the AB 194 partial sales and use tax exemption. District tax rates for your area are available on our website at [www.cdtfa.ca.gov/formspubs/cdtfa105.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa105.pdf).

The following excise rates were effective July 1, 2022, and remain unchanged through June 30, 2023:

Excise Tax Rates Per Gallon <sup>1</sup>		
Type of Fuel	Through June 30, 2022	Effective July 1, 2022
Gasoline (motor vehicle fuel)	51.1 cents (\$0.511)	53.9 cents (\$0.539)
Diesel fuel	38.9 cents (\$0.389)	41.0 cents (\$0.410)

<sup>1</sup> Excise taxes on aircraft jet fuel (2 cents, \$0.02, per gallon) and aviation gasoline (18 cents, \$0.18, per gallon) are not subject to an annual adjustment.



For additional information about the diesel fuels sales and use tax partial exemption, please see our special notice *Sales and Use Tax Rates for Diesel Fuel Changes October 1, 2022*, at [www.cdtfa.ca.gov/formspubs/L859.pdf](http://www.cdtfa.ca.gov/formspubs/L859.pdf).

### Tax holidays – impacts for IFTA

To aid with the increasing price of fuel throughout 2022, various states have enacted legislation to suspend the application and collection of various motor vehicle fuel taxes through “tax holidays.” Tax holidays may impact the tax reporting for specified periods of time for motor carriers who participate in the International Fuel Tax Agreement (IFTA).

You may contact the Motor Carrier Office with questions concerning the filing of quarterly IFTA returns during tax holidays. To do so, call our Customer Services Center at 1-800-400-7115 (CRS:711), then select the option for *Special Taxes and Fees*, and then select *Motor Carrier Office*. You may also obtain a complete list of states participating in the tax holidays by visiting [www.iftach.org](http://www.iftach.org).

## EMERGENCY TELEPHONE USERS SURCHARGE



### New 988 surcharge

Starting January 1, 2023, sellers of prepaid mobile telephony services and telecommunication service providers are required to report a new 988 surcharge on their current Emergency Telephone User Surcharge Return or Prepaid Mobile Telephony Services (MTS) Return.

The new legislation:

- Imposes the 988 surcharge on each access line for each month or partial month for which a service user subscribes with a service supplier and on each retail purchase of prepaid MTS in California.
- Sets the 988 surcharge at \$0.08 per access line or purchase of prepaid MTS for calendar years 2023 and 2024.
  - This surcharge will be reported on the same return as the 911 surcharge.
- On October 1, 2024, the California Governor’s Office of Emergency Services (CalOES) will determine the surcharge rate for 2025 and each October 1st thereafter CalOES will determine the surcharge rate for the following calendar year.
- Establishes a new 988 State Suicide and Behavioral Health Crisis Services Fund.

For more information, see [Assembly Bill 988](#) (Stats. 2022, ch. 747).

### 911 surcharge

The 911 surcharge rate will remain at 30 cents (\$0.30) for the year 2023, according to CalOES. The rate is effective from January 1, 2023, through December 31, 2023.

Additional information can be found in our special notice available in our [Tax Guide for Sellers of Prepaid Mobile Telephony Services \(MTS\) and Telecommunication Service Suppliers](#), in the Resources section. The guide will be updated as more information becomes available.





## HAZARDOUS SUBSTANCES TAXES/FEES



### Hazardous waste fee updates — online filing required and due date reminders

#### Online filing

Beginning in 2023, *Environmental Fee Return*, *Hazardous Waste Facility Fee Return*, *Hazardous Waste Generation and Handling Fee Return*, and prepayments are required to be filed using our [online services](#) system according to [Senate Bill 158](#) (Stats. 2021, ch. 73) and [Assembly Bill 203](#) (Stats. 2022, ch. 60).

Log in to our online services system with a username and password to file your return. For assistance with creating a username and password and filing online, please view our Tutorials at [www.cdtfa.ca.gov/services/#Tutorials](http://www.cdtfa.ca.gov/services/#Tutorials), or you may call our Customer Service Center at 1-800-400-7115 (CRS:711).

Prepayment, final payment, and return due dates are as follows:

#### Environmental fee

- February 28, 2023 – Return and final payment for calendar year 2022.

*Please note:* The employee threshold for the environmental fee changed from 50 or more employees to 100 or more employees starting January 1, 2022.

#### Facility fee

- November 30, 2022 – Prepayment for fiscal year 2022-23
- February 28, 2023 – Return and final payment for fiscal year 2022-23

#### Generation and handling fee

You will report based on the hazardous waste tons you generated in calendar year 2021.

- November 30, 2022 – Prepayment
- February 28, 2023 – Return and final payment

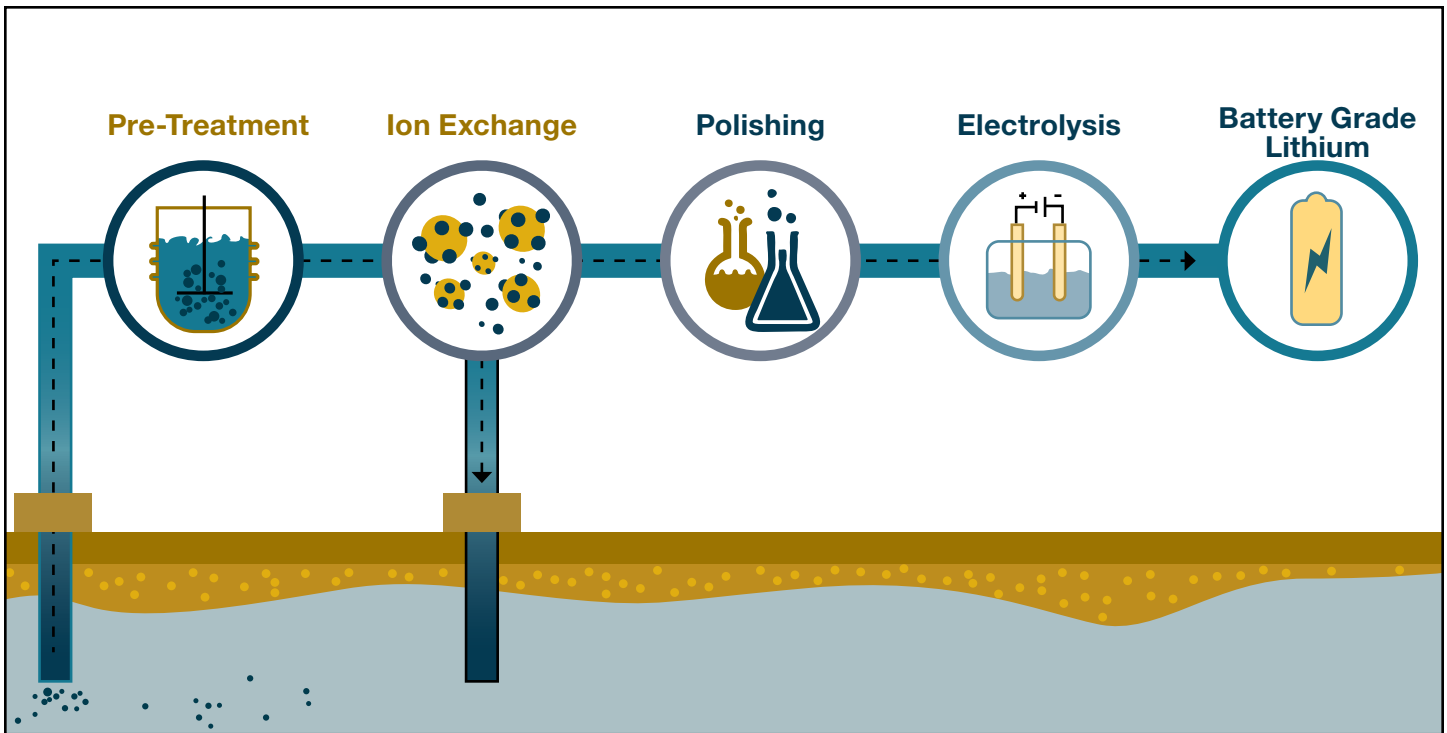
#### For more information, see the reminder notices below:

- [Hazardous Waste Facility Fee Prepayment, Return, and Program Update Reminders](#)
- [Hazardous Waste Generation and Handling Fee Program Reminders and Online Filing Requirement](#)
- [Hazardous Waste Environmental Fee - New Fee Rates and New Employee Threshold Effective January 1, 2022](#)

We also invite you to visit our [Hazardous Substances \(Waste\) Fee Guide](#).



## LITHIUM EXTRACTION EXCISE TAX



### New program for lithium producers beginning January 1, 2023

Beginning January 1, 2023, any person (producer) extracting lithium from a naturally occurring substance such as geothermal fluid, spodumene ore, rock, minerals, or clay, must pay a lithium extraction excise tax. The new tax is based upon each metric ton of lithium carbonate equivalent extracted in California and each producer must register for a Lithium Excise Tax (LET) Permit with us ([Senate Bill 125](#) [Stats. 2022, ch. 63]).

If you plan to extract lithium in California in 2023, please contact our Customer Service Center at 1-800-400-7115 (CRS:711), then select the option for *Special Taxes and Fees*. We will help you register for your LET permit.

For more information, please visit our [Lithium Extraction Excise Tax Guide](#). This guide will continue to be updated as more information becomes available.



## GENERAL INTEREST



### New and revised publications involving special taxes and fees January 1, 2022, to December 31, 2022

Publication Name	Publication Number	Revision Date
<i>California Use Fuel Tax: A Guide for Vendors and Users</i>	12	04/22
<i>Auto Repair Garages and Service Stations</i>	25	10/22
<i>Motor Vehicle Dealers</i>	34	04/22
<i>Taxes and Fees Administered by the California Department of Tax and Fee Administration</i>	41A	07/22
<i>Want to File Your Own IFTA Returns?</i>	50-FYR	11/20
<i>Managed Audit Program</i>	53	07/22
<i>Interest, Penalties, and Collection Cost Recovery Fee</i>	75	04/22
<i>Audits</i>	76	04/22
<i>Guide to the California Timber Yield Tax</i>	87	01/22
<i>Environmental Fee</i>	90	04/22
<i>Cuota Ambiental</i>	90-S	04/22
<i>Sales to Native Americans and Sales in Indian Country</i>	146	04/22
<i>California Department of Tax and Fee Administration Annual Report 2020-21</i>	306	07/22
<i>Cannabis Inspection Program</i>	552	06/22
<i>Tax Help for the Cannabis Industry</i>	557	01/22
<i>Direct Transmitter's Guide</i>	572	01/22

### Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Information and assistance to help you comply with the law
- Fair and courteous treatment and prompt service
- Confidentiality
- Appeal a determination or claim a refund as allowed by law

Along with those rights, you have responsibilities to:

- Stay informed about tax laws and regulations that affect your business
- Report and pay taxes and fees when due
- Promptly respond to our attempts to contact you
- Inform us of changes to your business ownership or address
- Maintain adequate records

For more information, please visit our *Taxpayers' Rights* webpage at [www.cdtfa.ca.gov/TRA](http://www.cdtfa.ca.gov/TRA). Our Taxpayers' Rights Advocate Office can be reached toll-free at 1-888-324-2798.

### Privacy notice

Every year CDTFA is required to notify all active account holders of their privacy rights. Please review our Privacy Notice for information regarding your privacy rights or go to [www.cdtfa.ca.gov/formspubs/forms.htm](http://www.cdtfa.ca.gov/formspubs/forms.htm) and search form CDTFA-324-GEN, *Annual Privacy Notice – No Action Needed*. To review your account records, submit your request to your closest CDTFA office, or direct your request to the Disclosure Office at [Disclosure.Office@cdtfa.ca.gov](mailto:Disclosure.Office@cdtfa.ca.gov). If you have additional questions, please contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.



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

**SPECIAL  
TAXES AND FEES**

## NEWSLETTER

### NEED MORE INFORMATION?

#### SPECIAL TAXES AND FEES

California Department of Tax and Fee Administration, MIC:88  
PO Box 942879  
Sacramento, CA 94279-0088

#### EMAIL

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

#### CUSTOMER SERVICE CENTER

**1-800-400-7115 (CRS:711)**

Customer service representatives are available to assist you Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

#### TAX EVASION HOTLINE

1-888-334-3300

#### LEGISLATION

[www.leginfo.legislature.ca.gov](http://www.leginfo.legislature.ca.gov)

#### TAXPAYERS' RIGHTS ADVOCATE

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

1-888-324-2798

#### CONTACT AND WEBSITE

Visit [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) for information, regulations, forms and publications, translated publications, and more.

#### ONLINE SERVICES

Find out how flexible online filing can be. We offer several options to make it easier for you to file your returns and pay your taxes or fees online. You can find them at our [Online Services page](#). See our video tutorials at [www.cdtfa.ca.gov/services/#Tutorials](http://www.cdtfa.ca.gov/services/#Tutorials).

