

## IMPORTANT

CDTFA-101-DMV, *Claim for Refund or Credit for Tax Paid to DMV*, is used to report overpayments of use tax made to the Department of Motor Vehicles (DMV) by a private-party purchaser of a vehicle or undocumented vessel. If you are a licensed used motor vehicle dealer that holds a valid seller's permit with California Department of Tax and Fee Administration (CDTFA), and are required to pay sales tax directly to the DMV on your retail sales of motor vehicles, please use [CDTFA-101](#), *Claim for Refund or Credit*.

You may file a claim for refund using CDTFA's online services at [onlineservices.cdtfa.ca.gov](https://onlineservices.cdtfa.ca.gov). To submit a claim for refund, simply log in using your username and password, and click on the account for which you want to request a refund. The claim for refund is located under the *I Want To* section, *More* subsection. Simply select the *Submit a Claim for Refund* link, and follow the prompts.

**CLAIM FOR REFUND OR CREDIT  
FOR TAX PAID TO DMV**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

In general, a claim for refund or credit for use tax overpaid to Department of Motor Vehicles (DMV) must be filed within three years from the due date of registration with the DMV or six months from the date of overpayment, whichever period expires later. Additional instructions are available on the back of this form.

NAME OF OWNER(S)	OWNER(S) SOCIAL SECURITY NUMBER(S) (SSN)* OR EMPLOYER IDENTIFICATION NUMBER(S) (EIN)
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ADDRESS (street, city, state, ZIP Code)

I hereby make a claim for refund or credit of \$ \_\_\_\_\_, or such other amounts as may be established, in tax, interest, and penalty in connection with:

Property type:  vehicle       undocumented vessel

VEHICLE IDENTIFICATION NUMBER (VIN) / HULL IDENTIFICATION NUMBER (HIN)

MAKE	YEAR
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DATE OF PURCHASE	DATE TAX PAID	PURCHASE PRICE
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THE OVERPAYMENT AT DEPARTMENT OF MOTOR VEHICLES (DMV) REQUESTED ABOVE WAS CAUSED BY:

Supporting documentation:

is attached       will be provided upon request

**CERTIFICATION**

*I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.*

SIGNATURE	DATE SIGNED
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PRINT NAME	CONTACT PERSON (if other than signatory)
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TITLE OR POSITION	TELEPHONE NUMBER	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER
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\* See [CDTFA-324-GEN-WEB](#), Privacy Notice – Website – No Action Needed, regarding disclosure of the applicable social security number(s).

## INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND OR CREDIT FOR TAX PAID TO DMV

### How to Complete the Claim Form

**Name of Owner(s):** Please enter the name(s) reflected as the registered owner(s) with the DMV.

**Owner(s) Social Security Number(s) (SSN)/Employer Identification Number(s) (EIN):** Disclosure of the applicable social security number(s) is required even if the claimant is not registered with California Department of Tax and Fee Administration (CDTFA), as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service.

- Enter the SSN of both spouses if the claimant is a married couple.
- Enter the SSN(s) of the general partner(s) and the name of each partner, if the claimant is a partnership.
- Enter the EIN if the claimant is a corporation (including a partnership consisting of corporations).

For more information on disclosure of the applicable SSN(s), please see [CDTFA-324-GEN-WEB](#), *Privacy Notice – Website – No Action Needed*.

**Address:** Enter the location address provided by the registered owner at the time of registration.

**Refund Amount:** Enter the amount of your claim.

### Property Information:

- Please select whether the claim for refund is regarding a vehicle or an undocumented vessel registered with the DMV.
- Provide the Vehicle Identification Number (VIN) or Hull Identification Number (HIN) for the property.
- Enter the vehicle or undocumented vessel make.
- Enter the vehicle or undocumented vessel year.

**Date of Purchase:** Enter the date the vehicle or undocumented vessel was purchased.

**Date Tax Paid:** Enter the date the vehicle or undocumented vessel was registered with DMV. In general, refund claims for use tax overpaid to DMV must be filed within three years from the due date of registration with the DMV or six months from the date of overpayment, whichever period expires later.

**Purchase Price:** Enter the purchase price of the vehicle or undocumented vessel.

**The Overpayment at DMV Requested Above Was Caused By:** Explain why the tax was overpaid (for example, the wrong tax rate was used, the wrong purchase price was used, qualifying family transfer, or another reason).

**Supporting Documentation:** Check the box to indicate if you are attaching supporting documentation or if you will provide it upon request. You must provide detailed documentation that supports the refund or credit amount requested. Your supporting documentation should include proof of the overpayment, such as a bill of sale, purchase contract, or other materials confirming the purchase price and date of purchase. Please include your documents with your claim for refund or credit, or, if the documentation is extensive, please have it readily available upon request.

**Signature:** The registered owner or their preparer of the claim form must sign their name in this space.

**Title or Position:** Enter the title or position of the registered owner or the preparer. The preparer may be the owner's bookkeeper, accountant, attorney, or another authorized person.

**Date Signed:** Enter the date the claim form is signed.

**Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should we have questions or require additional information. The contact person may be an employee, consultant, accountant, attorney, or any other person designated by the registered owner.

**Telephone Number:** Enter your telephone number. If a second contact person has been identified, please enter their telephone number.

## **Where to Send Your Claim for Refund**

Please send your claim for refund or credit to the following address:

Consumer Use Tax Section MIC:37  
California Department of Tax and Fee Administration  
PO Box 942879  
Sacramento, CA 94279-0037

For More Information

- 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.
- See [publication 117](#), *Filing a Claim for Refund*.
- See [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes and Fees*.