

**COMBINED STATE AND LOCAL CONSUMER  
USE TAX RETURN FOR VEHICLE, MOBILEHOME,  
VESSEL, OR AIRCRAFT**

Mail to:

**CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
CONSUMER USE TAX SECTION, MIC:37  
PO BOX 942879  
SACRAMENTO, CA 94279-8074**

NAME		
ADDRESS		
CITY	STATE	ZIP
CUSTOMER ID <i>(see instructions)</i>		

<b>CDTFA USE ONLY</b>
Receipt Number: _____
Received Date: _____
Postmark Date: _____

CHECK HERE IF THIS IS AN AMENDED RETURN

**Please read the instructions before preparing.** If you have any questions, call the Customer Service Center at 1-800-400-7115 (TTY:711).

Check the appropriate property type:	<input type="checkbox"/> Vehicle	<input type="checkbox"/> Mobilehome	<input type="checkbox"/> Vessel		<input type="checkbox"/> Aircraft
			<input type="checkbox"/> Undocumented	<input type="checkbox"/> Documented	

<b>1. TOTAL PURCHASE PRICE</b> <i>(Attach a copy of the bill of sale or similar document that confirms the total purchase price.)</i>			1.	\$
<b>2. PROPERTY ID TYPE</b> <i>(see instructions)</i>		<b>PROPERTY ID NUMBER</b> <i>(see instructions)</i>		
a. <b>PURCHASE DATE</b> <i>(see instructions)</i>				
b. <b>TAX DUE DATE</b> <i>(see instructions)</i>				
<b>3. LOCATION OF PROPERTY</b> <i>(Address where property is principally stored, moored, or hangered. Supporting documents required.)</i>				
ADDRESS				
CITY		STATE	ZIP	

<b>4. FULL EXEMPTIONS/EXCLUSIONS</b> <i>(If you wish to file a claim for exemption of the use tax, please check the applicable box. Only one box may be checked. See the instructions for information regarding exemptions.)</i>				
a. Commercial Deep Sea Fishing <i>(vessel only)</i>	36	b. Common Carrier <i>(aircraft only)</i>	37	
c. Interstate and Foreign Commerce	41	d. Family Transaction	42	
e. Not Purchased for Use in California	43	f. Gift	44	
g. Other <i>(see instructions and attach explanation)</i>			45	

**ONLY ONE  
EXEMPTION  
BOX MAY BE  
CHECKED**

**If you have claimed any of the above exemptions, proceed to line 6 and enter "0" on lines 6, 10, and 13, then sign and mail your return.**

<b>5. PARTIAL STATE USE TAX EXEMPTIONS</b>		
Farm Equipment and Machinery	5a.	\$
Timber Harvesting Equipment and Machinery	5b.	\$
<b>Total Amount Subject to Partial State Exemptions</b> (Enter the sum of lines 5a and 5b)	5c.	\$
<b>PARTIAL EXEMPTION RATE</b> (If your purchase date is prior to January 1, 2017—see instructions for applicable rate)		5.00%
<b>PARTIAL EXEMPTED AMOUNT</b> (Multiply line 5c by the exemption rate)	5d.	\$
<b>6. TOTAL PURCHASE PRICE</b> (Enter amount from line 1 unless an exemption is claimed—see instructions)	6.	\$
<b>7. AMOUNT OF USE TAX</b> (Multiply line 6 by the applicable tax rate—see instructions)	7.	\$
<b>8. PARTIAL EXEMPTION AMOUNT</b> (Enter amount from line 5d)	8.	\$
<b>9. CREDIT FOR SALES OR USE TAX PAID</b> (Documentation required—see instructions)	9.	\$
<b>10. NET TAX</b> (Subtract lines 8 and 9 from line 7)	10.	\$
<b>11. PENALTY</b> [If payment is made after the tax due date, multiply the amount on line 10 by 10% (.10)]	11.	\$
<b>12. INTEREST</b> (One month's interest is due for each month or fraction of a month that payment is delayed after the due date. See instructions for more information.)	12.	\$
<b>13. TOTAL AMOUNT DUE AND PAYABLE</b> (Add lines 10, 11, and 12)	13.	\$

**I hereby certify that this return, including any accompanying documents and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. I understand this return will be reviewed by the California Department of Tax and Fee Administration (CDTFA) and is subject to verification.**

YOUR SIGNATURE AND TITLE	DAYTIME TELEPHONE	EVENING TELEPHONE	DATE
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EMAIL ADDRESS

<b>PAID PREPARER'S USE ONLY</b>	PAID PREPARER'S NAME	PAID PREPARER'S FEIN OR SSN
	FIRM'S NAME (or yours if self-employed)	BUSINESS ADDRESS

PREPARER'S EMAIL ADDRESS

**PAYMENT METHODS:**

**Check or Money Order:** Payable to the California Department of Tax and Fee Administration. Always write your case, customer ID, or account number on your check or money order. Make a copy for your records.

Make an online payment by visiting our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and selecting on "Make a Payment".

**Credit Card:** Make a payment by credit card on our website or by calling 1-855-292-8931. You will receive a Payment Confirmation Number when the transaction is completed.\*

If you paid online, check here [    ], enter your Payment Confirmation Number here:

\_\_\_\_\_

If you paid by credit card, check here [    ], enter your Payment Confirmation Number here:

**\* Regardless of the payment method selected, you must complete, date, sign, and mail this return with any supporting documents to the address identified on the front of the return.**

**INSTRUCTIONS—COMBINED STATE AND LOCAL CONSUMER USE TAX RETURN  
FOR VEHICLE, VESSEL, AIRCRAFT, OR MOBILEHOME PURCHASE**

The California Department of Tax and Fee Administration (CDTFA) administers the Sales and Use Tax Law, the Uniform Local Sales and Use Tax Law, and the Transactions (Sales) and Use Tax Law of California.

The Information Practices Act of 1977 (effective July 1, 1978) requires the CDTFA to provide the following information: Section 7054 of the Revenue and Taxation Code authorizes the CDTFA to examine the records of any person liable for the use tax and to verify the accuracy of any return made.

Rounding off is not required. If you round off, do so for all amounts on your return and documents. Round down amounts under 50 cents. Round up amounts from 50 to 99 cents to the next whole dollar. For example: \$1.39 becomes \$1.00 and \$2.69 becomes \$3.00.

**Customer ID:** Enter your customer ID number. Customer ID number may include any of the following: Social Security number, Driver License number, State ID number, Federal Employer ID number, Bar number, CPA License number, or Enrolled Agent ID number.

**Line 1. Total Purchase Price:**

**Vehicles, Vessels, and Aircraft:** Total purchase price includes all components, accessories, federal manufacturer's excise taxes, and trade-in allowance. Total purchase price also includes cash, the market value of any property or services given in trade, the acquisition of a partner's interest, and/or the assumption of any loan. Attach a copy of the bill of sale or similar document, signed by the seller that confirms the total purchase price and date of delivery.

**Mobile homes:** The amount subject to use tax on the transfer of a used mobilehome is the total contract price or the retail value as determined by the Kelley Blue Book Manufactured Housing and Mobilehome Guide or the NADA Mobilehome Manufactured Housing Appraisal Guide, **whichever is lower**. The total contract price includes, but is not limited to, the value of the mobilehome, the assumption of any loans, trade-in value, in-place location, awning, skirting, carport, patio, landscaping, shrubs, unattached furnishings, or other items not a part of the mobilehome.

**Line 2. Property ID Type and ID Numbers:**

**Vehicles:** Enter License Number and VIN under the *Property ID Type* column and the corresponding number under the *Property ID Number* column.

**Mobile homes:** Enter DMV License Number, HCD Decal Number, or Serial Number under the *Property ID Type* column and the corresponding number under the *Property ID Number* column.

**Undocumented Vessels:** Enter CF Number and HIN under the *Property ID Type* column and the corresponding number under the *Property ID Number* column.

**Documented Vessels:** Enter U.S. Coast Guard Official Number (Doc ID) and HULL Number under the *Property ID Type* column and the corresponding number under the *Property ID Number* column.

**Aircraft:** Enter Tail Number and Serial Number under the *Property ID Type* column and the corresponding number under the *Property ID Number* column.

**a. Purchase Date:** The purchase date of the vehicle, vessel, aircraft, or mobilehome is typically the date the property is delivered to the purchaser by the seller.

**b. Tax Due Date:**

**Vehicles and Mobilehomes:** The return must be filed and tax paid (if applicable) on or before the last day of the month following the month of purchase.

**Undocumented Vessels (registered with the Department of Motor Vehicles):** The return must be filed and tax paid (if applicable) on or before the last day of the month following the month of purchase.

**Documented Vessels (registered with the U.S. Coast Guard) and Aircraft:** The return must be filed and tax paid (if applicable) by whichever period expires earlier:

On or before the last day of the calendar month following the month in which a return form was mailed or presented to you by the CDTFA, or

The last calendar day of the twelfth month following the month in which the vessel or aircraft was purchased, if you did not receive a return from the CDTFA.

**Line 3. Location of Property:**

**Vehicles, Undocumented Vessels, and Mobilehomes:** Enter the full address where the property is registered.

**Documented Vessels:** Enter the full address where the vessel is principally stored or moored.

**Aircraft:** Enter the full address where the aircraft is principally stored or hangared.

**Line 4. Full Exemptions/Exclusions:** All claims for exemption or exclusion must be substantiated with evidence which identifies the property and verifies that an exemption or exclusion is applicable. Failure to submit the required evidence will result in the denial of your claim. Documentation submitted will become part of your file and may be inspected by you upon written request to the Consumer Use Tax Section.

**a. Commercial Deep Sea Fishing (vessel only):** Under certain conditions, the purchase of a vessel principally used in commercial deep sea fishing outside the territorial waters of this state, may be exempt or excluded from tax (see Sales and Use Tax Regulation 1594 for more information).

**b. Common Carrier (aircraft only):** Under certain conditions, aircraft purchased or leased by common carriers of persons or property for hire may be exempt or excluded from tax (see Sales and Use Tax Regulation 1593 for more information).

**c. Interstate or Foreign Commerce:** Under certain conditions, the purchase of a vehicle, vessel, or aircraft used in interstate or foreign commerce may be exempt or excluded from tax (see Sales and Use Tax Regulation 1620 and Sales and Use Tax Regulation 1594 for more information).

**d. Family Transaction:** Section 6285 provides an exemption from use tax when the person selling the property is either the parent, grandparent, grandchild, child, or spouse, or, on or after January 1, 2005, the registered domestic partner of the purchaser (as referenced in Family Code section 297.5), or the brother or sister if the sale is between two minors (under the age of 18) related by blood or adoption, of the purchaser. This exemption does not apply if the seller is engaged in the business of selling similar property. If you are claiming a family exemption, you must provide copies of the relevant marriage license, birth or adoption certificate, or other documentation that is official or verifiable and confirms the qualifying relationship. If the transfer is to a revocable trust, please contact the Customer Service Center at 1-800-400-7115 (TTY:711) for further instructions.

**e. Not Purchased for Use in California:** A vehicle, vessel, or aircraft purchased from a dealer outside of California (including a vehicle, vessel, or aircraft purchased from a California dealer and subsequently delivered or picked up at a location outside of California where title is transferred to the purchaser) or from a non dealer either in or outside of California, is generally

subject to the use tax if the property was purchased for use in this state. Residency alone does not determine if tax is due. However, the vehicle, vessel, or aircraft may not be subject to tax if several conditions exist. Documentation satisfactory to the CDTFA must be submitted that verifies the transaction occurred outside of California and sufficiently identifies the date, location, and use of the property during the entire period required for the exemption. Revenue Taxation Code section 6248 created a "12-Month Test" to determine whether the out-of-state purchase of a vehicle was for the purpose of storage, use, or other consumption in California and therefore subject to the California use tax (see Sales and Use Tax Regulation 1620 for more information).

**f. Gift:** No tax will apply to property received as a gift. Please note that the gift of ownership equity with the assumption of a loan is not exempt (refer to Line 1 of the instructions for further explanation). If you are claiming you received the property as a gift, you must provide a signed statement from the donor verifying no consideration was received. The statement must contain the name, address, and daytime telephone number of the donor, and must be signed under penalty of perjury under the laws of the State of California.

**g. Other:** Enter other exempt transactions authorized under the Sales and Use Tax Law. Each claim for exemption must be clearly explained and substantiated with documentary evidence.

**Purchases of property for resale** are not subject to tax provided no use is made of the property except for demonstration and display in the course of offering the property for sale. If the property is used for any purpose other than or in addition to demonstration or display, such as personal or business use, the use tax applies.

*Note:* If you are claiming that the transaction is not subject to tax under *a, b, c, d, e, or g* above, upon receipt of your return, the CDTFA will mail you a list of the required documentary evidence to support your claim.

**Line 5. Partial State Use Tax Exemptions:** The partial exemption applies only to the state general fund portion of the use tax. Please refer to Regulation 1533.1 *Farm Equipment and Machinery* and Regulation 1534, *Timber Harvesting and Machinery* for the exemption rate applicable to your purchase date. All claims for the partial state tax exemption must be substantiated with evidence which identifies the property and verifies that a partial state exemption is applicable. Failure to submit the required evidence will result in the denial of your claim. Documentation submitted will become part of your file and may be inspected by you upon written request to the Consumer Use Tax Section.

**a. Amount subject to the Farm Equipment and Machinery Exemption:** The California Sales and Use Tax Law provides a partial exemption from the use tax for purchases of farm equipment and machinery by a qualified person to be used primarily in producing and harvesting agricultural products. If you are claiming the partial farm exemption, the property will need to meet the definition of “*farm equipment and machinery*” as defined in Revenue and Taxation Code section 411 (see Regulation 1533.1 for more information).

**b. Amount subject to the Timber Harvesting Equipment and Machinery Exemption:** The Sales and Use Tax Law provides a partial exemption from the use tax for purchases of off-road commercial timber harvesting equipment and machinery, and parts of off-road commercial timber harvesting equipment and machinery purchased by a qualified person to be used primarily in timber harvesting (see Regulation 1534 for more information).

**Partial Exemption Rate:** For purchases on or after January 1, 2017, the partial exemption rate is 5 percent. If your purchase is prior to January 1, 2017, refer to Exhibit 1 below, or Regulation 1533.1 and Regulation 1534 for the applicable tax rate.

**Exhibit 1:**

Purchase Date	Partial Exemption Rate
1/1/02 to 6/30/04	5.00%
7/1/04 to 3/31/09	5.25%
4/1/09 to 6/30/11	6.25%
7/1/11 to 12/31/12	5.25%
1/1/13 to 12/31/15	5.50%
1/1/16 to 12/31/16	5.25%
1/1/17 to Present	5.00%

For specific information regarding the “*Farm Equipment and Machinery*” and “*Timber Harvest Equipment and Machinery*” partial exemption, please read publication 66, *Agricultural Industry*.

**Line 6. Total Purchase Price:** Enter the amount from line 1 and follow the instructions on the front of the return. If a *full exemption is claimed*, enter zero (0) on lines 6, 10, and 13. Sign and date, and send the completed return on or before the due date indicated on line 2b of the instructions.

**Line 7. Amount of Use Tax:** Multiply the amount on line 6 by the applicable tax rate. *Note:* The tax rate should be based on the location address in which the:

1. vehicle, undocumented vessel, or mobilehome is registered,
2. documented vessel is principally stored or moored, or
3. aircraft is principally hangared or tied-down.

To determine your applicable tax rate or if you need assistance, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or contact the Customer Service Center.

**Line 8. Partial Exemption Amount:** Enter the amount from line 5d.

**Line 9. Credit for Sales or Use Tax Paid:** Enter the amount of sales or use tax paid to a licensed dealer, a broker, another state, or the Department of Motor Vehicles. The amount of credit may not exceed the total of the applicable California state, county, local, and district taxes in effect at the time of purchase. The purchase invoice, closing statement, or similar document that confirms the amount and payment of the tax must be submitted to receive the credit. Foreign sales taxes are not deductible.

**Line 10. Net Tax:** Subtract lines 8 and 9 from line 7.

**Line 11. Penalty:** A penalty of 10 percent is due if payment is made after the tax due date entered on the return. Multiply line 10 by 10 percent (.10).

**Line 12. Interest:** Interest accrues on the tax for each month or fraction thereof after the tax due date. The interest rate may vary per calendar quarter. Refer to the Interest Rate Calculator on the CDTFA website for assistance in calculating the amount of interest you owe. You may also contact the Customer Service Center for assistance.

**Line 13. Total Amount Due and Payable:** Add lines 10, 11, and 12 to determine the total amount due. Please send the completed return, a copy of the bill of sale, or similar document signed by the seller to support your reported purchase price, and payment on or before the due date to the address indicated on the front of the return.

**Regardless of the method of payment, you must complete, date, sign, and mail the return to the mailing address identified on the front of the return.**

For more information, visit the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call the Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.