

CALIFORNIA DEPARTMENT OF
 TAX AND FEE ADMINISTRATION
 PO BOX 942879
 SACRAMENTO, CA 94279-8004

YOUR ACCOUNT NO

EFFECTIVE DATE
FILING PERIOD
DUE ON OR BEFORE

AMENDED RETURN
**READ INSTRUCTIONS
 BEFORE PREPARING**

SHORT FORM - SALES AND USE TAX RETURN

You can file online. Payment by credit cards are accepted. Please see instructions for further details.

PLEASE ROUND CENTS TO THE NEAREST WHOLE DOLLAR

1	Total (gross) sales	1	\$.00	
2	Purchases subject to use tax	2		.00	
3	Total (add lines 1 and 2)	3		.00	
4	Sales to other retailers for resale	4		.00	
5	Nontaxable sales of food products	5		.00	
6	Nontaxable labor (repair and installation)	6		.00	
7	Sales to the United States government	7		.00	
8	Sales in interstate or foreign commerce	8		.00	
9	Sales tax (if any) included in line 1	9		.00	
10	Other deductions (clearly explain) _____	10		.00	
11	Total of exempt transactions (add lines 4 through 10)	11		.00	
12	Taxable transactions (subtract line 11 from line 3)	12		.00	
13	Total sales and use tax (multiply line 12 by _____)	13		.00	
14	Excess tax collected (enter excess tax collected, if any)	14		.00	
15	Total tax (add lines 13 and 14)	15		.00	
16	Less tax prepayments (see line 16 instructions)	1st prepayment	2nd prepayment	16	.00
		\$	\$		
		<input type="checkbox"/> No taxable transactions	<input type="checkbox"/> No taxable transactions		
17	Remaining tax due (subtract line 16 from line 15)	17		.00	
18	PENALTY [multiply line 17 by 10 percent (.10) if payment is made, or your tax return is filed, after the due date shown above]	PENALTY 18		.00	
19	INTEREST. One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is INTEREST RATE CALCULATOR	INTEREST 19		.00	
20	TOTAL AMOUNT DUE AND PAYABLE (add lines 17, 18, and 19)	20	\$.00	
21	Total sales made at the real property of a state-designated fair (see instructions)	21	\$.00	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

SIGNATURE		PRINT NAME AND TITLE		EMAIL ADDRESS	
PAID PREPARER'S USE ONLY		PAID PREPARER'S NAME		PAID PREPARER'S TELEPHONE NUMBER	
				TELEPHONE	DATE

Make check or money order payable to California Department of Tax and Fee Administration.

Write your account number on your check or money order. Make a copy of this document for your records.



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PLEASE PROCEED TO THE NEXT PAGE →

INSTRUCTIONS - STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN

You can file your return online by going to www.cdtfa.ca.gov and selecting *File a Return*. When you file online you can pay by credit card, paper check, or electronic check (ACH Debit).

Credit card payments. You can use an American Express®, Discover/Novus®, MasterCard®, or VISA® credit card to pay your taxes. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 1-855-292-8931 or through our website at www.cdtfa.ca.gov. *Be sure to sign and mail your return.*

PREPARATION OF THE RETURN

- Line 1 Total (gross) sales.** Report all sales related to your California business (include all manner of sales).
- Line 2 Purchases subject to use tax.** Enter the purchase price of merchandise, equipment, or other tangible personal property which you purchased without paying California sales or use tax and which you used for purposes other than resale in the regular course of business. The purchase may have been made without payment of tax because you used a resale or other exemption certificate to make the purchase; you purchased from an out-of-state retailer who did not collect California use tax; or you made a purchase from an unlicensed retailer, such as a person making an occasional sale of a vessel or an aircraft.
- Line 3 Total.** Enter total of lines 1 and 2.
- Line 4 Sales to other retailers for resale.** Enter sales to other sellers from whom you have taken valid resale certificates (see [Regulation 1668](#)).
- Line 5 Nontaxable sales of food products.** Enter all sales of food products for human consumption. Do not enter sales of alcoholic or carbonated beverages, hot prepared food products, meals or food served by you for consumption at your facilities or food sold for consumption in a place which is subject to an admission charge (see [Regulations 1602](#) and [1603](#). Vending machine operators should refer to [Regulation 1574](#)). **Note:** If you are claiming a deduction for sales of food products by the purchase ratio method, you must maintain a complete analysis of taxable and nontaxable purchases.
- Line 6 Nontaxable labor.** Enter sales included in line 1 that constitute labor charges for installing or applying property or for repairs or reconditioning of tangible personal property to refit it for the use for which it was originally produced. Do not include charges for fabricating or processing personal property for consumers (see [Regulation 1546](#)).
- Line 7 Sales to the United States government.** Enter sales to: (1) the United States or its unincorporated agencies and instrumentalities such as, Treasury, Interior, Agriculture, Defense; (2) any incorporated agency or instrumentality of the United States wholly owned by either the United States, or by a corporation wholly owned by the United States; (3) the American Red Cross, its chapters and branches; (4) incorporated federal instrumentalities not wholly owned by the United States, such as, federal reserve banks, federal credit unions, federal land banks, and federal home loan banks (see [Regulation 1614](#)).
- Line 8 Sales in interstate or foreign commerce.** Enter sales involving shipments or deliveries from California to points outside this state that are exempt from tax as interstate or foreign commerce. To be exempt, property must be shipped outside this state, pursuant to the contract of sale, and delivered by the retailer by means of: (1) facilities operated by the retailer; (2) delivery by the retailer to a carrier for shipment to a consignee at such a point outside the state or (3) delivery by the retailer to a customs broker or forwarding agent for shipment outside this state (see [Regulation 1620](#)).
- Line 9 Sales tax.** Enter sales tax reimbursement or use tax collected from customers if those taxes were included in the amount shown on line 1 (see [Regulation 1700](#)).
- Line 10 Other deductions.** Enter the amount of all other deductions not listed on lines 4 through 9. Each deduction must be clearly explained. For more information, see [publication 61](#), *Sales and Use Tax: Exemptions and Exclusions*.

Note: Do not use this form if you have tax recovery deductions such as Bad Debts on Taxable Sales, Returned Taxable Merchandise, Cash Discounts on Taxable Sales or Cost of Tax Paid Purchases Resold Prior to Use. Also, this form should not be used if you have sales eligible for a Partial State Tax Exemption. If you have such transactions to report, you should contact your local California Department of Tax and Fee Administration (CDTFA) office for the correct form.

- Line 11 Total of exempt transactions.** Add lines 4 through 10 and enter the total amount of exempt transactions on line 11.
- Line 12 Taxable transactions.** Subtract the amount on line 11 from line 3 and enter the remainder on line 12.
- Line 13 Total sales and use tax.** Multiply line 12 by the tax rate printed for your business location. Enter the result on line 13.
- Line 14 Excess tax collected.** If you have collected more sales tax from your customers than the amount calculated on your return, enter the difference on line 14.
- Line 15 Total tax.** Enter total of lines 13 and 14.
- Line 16 Less tax prepayments.** Complete this line only if you are required to make tax prepayments. (Businesses with average monthly taxable transactions of \$17,000 or more must make prepayments, once notified by the CDTFA.) Enter the prepayment amounts in the proper boxes. This credit is limited to the amount of tax prepaid and should not include penalty charges reported with your prepayments. Add the first prepayment and the second prepayment. Enter the total on line 16. If you are reporting a zero prepayment for any period because you had no taxable transactions, you must check the box below the appropriate prepayment field to certify that you had no prepayment due.
- Line 17 Remaining tax due.** Subtract line 16 from line 15 and enter the result on line 17.
- Line 18 Penalty.** If your tax payment is made, or your tax return is filed, after the due date shown at the top of the return, you must pay a 10 percent penalty. Multiply line 17 by .10 and enter the result on line 18.
- Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely. If you will be filing your return late, you may qualify for an extension. A request for an extension of time to file a tax return may be submitted online by logging in to your account with your Username and Password on our website at <https://onlineservices.cdtfa.ca.gov/> and select the *Relief Request* option.
- Line 19 Interest.** If your payment is made after the due date shown at the top of your return, you will owe one month's interest for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is indicated on line 19 of your return. To calculate the interest due, multiply the amount on line 17 by the monthly interest rate shown on line 19, then multiply this total by the number of months or fraction of a month payment is delayed. Enter the amount on line 19.
- Line 20 Total amount due and payable.** Add lines 17, 18, and 19. Enter the total on line 20.
- Line 21 Total sales made at the real property of a state-designated fair.** As of July 1, 2018, you must additionally report on line 21 the portion of sales reported on line 1 for which the place of sale is on or within the real property of a state-designated fair or any real property of a state-designated fair that is leased to another party. The amount reported on line 21 is only for informational purposes and is not to be used for calculating any sales or use tax on this return. A complete listing of state-designated fairs is available on our website at <https://www.cdtfa.ca.gov/taxes-and-fees/state-fairgrounds-list.htm>.

SIGN AND MAIL YOUR RETURN

Make your check or money order payable to the California Department of Tax and Fee Administration. Always write your account number on your check or money order. Mail your return and payment in the envelope provided, making sure the CDTFA's address shows through the window.

General Questions: You may download copies of forms, publications, and regulations from our website at www.cdtfa.ca.gov, or call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.