



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
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Action Required: You Must File an Amended Return

We have identified that you incorrectly included vehicle sales amounts reported to the Department of Motor Vehicles (DMV) on your California Department of Tax and Fee Administration (CDTFA) return for the period ending September 30, 2025. To correct this error, **please file an amended return removing these sales amounts. You may be eligible for a refund of any overpaid tax.**

To file an amended return, please follow the steps below:

- Log in to your CDTFA online account at <https://onlineservices.cdtfa.ca.gov>.
- On the *Accounts* tab, select the account for which you need to submit an amended return.
- On the *Periods* tab, select the filing period you need to amend.
- Under the *I Want To* section, select *File, Amend, or Print a Return/Report*.
- Under the *I Want To* section, select *Amend Return*.
- Complete the online tax return with your amended figures. This involves revising your total gross sales previously reported to CDTFA to exclude the amounts that represent vehicle sales already reported to DMV.
- Select *Next*, and follow the screen prompts to complete the submission process.

Background

Due to recent legislation, any application (register/transfer) submitted to DMV is deemed a return filed with us with respect to the amounts reported to DMV.¹ As a result of this change, for vehicle sales made on and after July 1, 2025, you no longer need to include vehicle sales amounts reported to DMV on your sales and use tax return submitted to CDTFA.

Avoid overpayments

Although you must still file your sales and use tax return with us to report your other retail sales not reported to DMV (such as document fees and smog fees), please ensure that you **DO NOT** include sales for vehicles that you have already reported to DMV. Doing so will result in an overstatement of your taxable sales reported to CDTFA.

For more information

Please see our updated *Tax Guide for Motor Vehicle Dealers* at www.cdtfa.ca.gov/industry/motor-vehicle-dealers/, or contact our Customer Service Center at 1-800-400-7115 (TTY: 711). Customer service representatives are available Monday through Friday, from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

¹ www.cdtfa.ca.gov/lawguides/vol1/sutl/6295.html