SAMPLE COVER LETTER
Requesting Vendor's Statement

[RETAILER OR VENDOR NAME]
[Address 1]
[Address 2]

Dear [Retailer or Vendor Name]:

Our company, [Company Name], paid California sales tax reimbursement to you (retailer or vendor), [Retailer or Vendor Name], on the transactions listed on the provided CDTFA-1149, *Excess Sales Tax Reimbursement Refund Request from Customer to Retailer*. We have determined that these transactions are partially or fully exempt from California sales tax. The sales tax reimbursement we paid to you for these transactions is in excess of the sales tax due and represents excess tax reimbursement. There are legal consequences when you do not ensure that the correct amount of tax is paid. It is beneficial to your customers to facilitate refund requests on their behalf, when appropriate.

Under the California Sales and Use Tax Law, customers do not have standing to file a claim for refund with the California Department of Tax and Fee Administration (CDTFA) for excess tax reimbursement paid to a retailer. Instead, the retailer may file a claim for refund of sales taxes. If the claim is approved by CDTFA, the requested amount will be refunded to the retailer, who is then required to return the excess tax reimbursement to the customer who paid it.

Instructions for how to complete and submit CDTFA-1149, which may be used as a claim for refund, are on the back of the form.

Thank you for your prompt attention to this matter. If you need more information, please call [Customer's Contact Person Name] at [Telephone Number].

Sincerely,

[Customer's Contact Person Name and Title]

SAMPLE