

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

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

CDTFA USE ONLY
RECEIPT NUMBER
RECEIVED DATE
POSTMARK DATE

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

**READ INSTRUCTIONS
BEFORE PREPARING**

CUTS

Please check this box if this filing represents an **AMENDED RETURN**.

Please read the instructions before completing your return. If you have any questions, please call our Customer Service Center at 1-800-400-7115 (CRS:711).

Check the appropriate property type:	Vehicle	Mobilehome	Vessel		Aircraft
			Undocumented	Documented	

PLEASE ROUND CENTS TO THE NEAREST WHOLE DOLLAR

1. Total Purchase Price <i>(attach a copy of the bill of sale or similar document that confirms the total purchase price)</i>	1	\$.00
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2. Property Identification (ID) Type and ID Number *(see instructions)*

Property ID Type:	
Property ID Number:	
a. Purchase Date:	
b. Tax Due Date:	

3. Location Of Property *(Address where property is principally stored, moored, or hangered. Supporting documents required. See instructions.)*

ADDRESS		
CITY	STATE	ZIP CODE

4. Full Exemptions/Exclusions *(If you wish to file a claim for an exemption of the use tax, please check the applicable box. Only one box may be checked. See the instructions for information regarding exemptions.)*

ONLY ONE EXEMPTION BOX MAY BE CHECKED		
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	

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.

5A. Partial Tax Exemptions at 0.05 Partial Exemption Rate

PLEASE ROUND CENTS TO
THE NEAREST WHOLE DOLLAR

a. Farm Equipment and Machinery	a.	\$
b. Timber Harvesting Equipment and Machinery	b.	
c. Subtotal Section 5A (enter the sum of line a and b)	c.	
d. Tax Exemption Rate (if your purchase date is prior to January 1, 2017, see instructions for applicable rate)	d.	0.05
e. Total Section 5a (multiply line c by line d)	e.	

5B. Partial Tax Exemptions at 0.039375 Partial Exemption Rate

f. Manufacturing and Research and Development Equipment	f.	
g. Zero Emission Transit Bus	g.	
h. Zero Emission Motor Vehicle	h.	
i. Subtotal Section 5B (enter the sum of lines f, g, and h)	i.	
j. Tax Exemption Rate	j.	0.039375
k. Total Section 5b (multiply line i by line j)	k.	
l. Total Partial Exemptions (enter the sum of lines e and k)	l.	

6. Total Purchase Price (Enter amount from line 1 unless an exemption is claimed. See instructions.)	6.	
7. Amount of Use Tax (Multiply line 6 by the applicable tax rate. See instructions.)	7.	
8. Partial Exemption Amount (enter amount from line 5B, line l)	8.	
9. Credit for Sales or Use Tax Paid (Documentation required. See instructions.)	9.	
10. Net Tax (subtract line 8 and 9 from line 7)	10.	
11. PENALTY: (if payment is made after the tax due date, multiply the amount on line 10 by 10 percent [0.10])	11.	
12. 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 See our website for the Interest Rate Calculator .	12.	
13. Total Amount Due and Payable (add lines 10, 11, and 12)	13.	\$

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for CDTFA-324-GEN-WEB, Privacy Notice—Website—No Action Needed.

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	DATE
EMAIL ADDRESS			TELEPHONE
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME		PAID PREPARER'S EIN OR SSN
	FIRM'S NAME (or yours if self-employed)		PREPARER'S EMAIL ADDRESS
	BUSINESS ADDRESS		

PAYMENT METHODS

Check or Money Order: Payable to: California Department of Tax and Fee Administration. Always write your case number, 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 and selecting *File & 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 , and enter your Payment Confirmation Number here:

If you paid by credit card, check here , and 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 shown 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 us to provide the following information: Section 7054 of the Revenue and Taxation Code (R&TC) authorizes CDTFA to examine the records of any person liable for the use tax and to verify the accuracy of any return made.

Rounding off amounts is not required. If you round off, do so for all amounts on your return and documents. Round amount to the nearest whole dollar. For example: \$1.39 becomes \$1.00 and \$2.69 becomes \$3.00.

Customer ID

Enter your customer identification (ID) number. A customer ID number may include any of the following: social security number, driver license number, state ID number, employer ID number, bar number, certified public accountant (CPA) license number, or enrolled agent ID number.

Line 1. Total Purchase Price

Vehicles, Vessels, and Aircraft: The total purchase price includes all components, accessories, federal manufacturer's excise taxes, and trade-in allowance. It 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. Please 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.

Mobilehomes: 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 National Automobile Dealers Association (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 Identification Type and ID Numbers

Vehicles: Enter license number and vehicle identification number (VIN) in the *Property ID Type* row and the corresponding number in the *Property ID Number* row.

Mobilehomes: Enter Department of Motor Vehicles (DMV) license number, HCD decal number, or serial number in the *Property ID Type* row and the corresponding number in the *Property ID Number* row.

Undocumented Vessels: Enter CF number and hull identification number (HIN) in the *Property ID Type* row and the corresponding number in the *Property ID Number* row.

Documented Vessels: Enter U.S. Coast Guard official number (Doc ID) and HIN in the *Property ID Type* row and the corresponding numbers in the *Property ID Number* row.

Aircraft: Enter tail number and serial number in the *Property ID Type* row and the corresponding numbers in the *Property ID Number* row.

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 DMV): 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 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 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. Please attach copies of moorage receipts or a copy of the county personal property tax assessment on the vessel to verify the location.

Aircraft: Enter the full address where the aircraft is principally stored or hangared. Please attach copies of hangar or tie-down receipts or a copy of the county personal property tax assessment on the aircraft to verify the location.

Line 4. Full Exemptions/Exclusions

All claims for exemption or exclusion must be substantiated with evidence that 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](#), Watercraft, 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](#), Aircraft and Aircraft Parts, 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](#), Interstate and Foreign Commerce, and [Sales and Use Tax Regulation 1594](#) for more information).
- d. Family Transaction: R&TC [section 6285](#) provides an exemption from use tax when the person selling the property is related to the purchaser as either the parent, grandparent, grandchild, child, 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. 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 our Customer Service Center at 1-800-400-7115 (CRS: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 nondealer 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 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. R&TC [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](#), Interstate and Foreign Commerce, 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, we will mail you a list of the required documentary evidence to support your claim.

Line 5A. Partial Tax Exemptions at 0.05 Partial Exemption Rate

Please refer to [Regulation 1533.1](#), *Farm Equipment and Machinery*, and [Regulation 1534](#), *Timber Harvesting Equipment and Machinery*, for the exemption rate applicable to your purchase date. All claims for the partial tax exemption must be substantiated with evidence which identifies the property and verifies that a partial 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 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 R&TC 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).
- c. Subtotal Section 5A: Add the amounts on lines a and b and enter the total on line c.
- d. Tax 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 Harvesting Equipment and Machinery* partial exemption, please read [publication 66](#), *Agricultural Industry*.

- e. Total Section 5A: Multiply the amount on line c by the tax exemption rate on line d and enter the result on line e.

Line 5B. Partial Tax Exemptions at 0.039375 Partial Exemption Rate

All claims for the partial tax exemption must be substantiated with evidence that identifies the property and verifies that a partial tax 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.

- f. Amount subject to the Manufacturing and Research and Development Equipment Exemption: The Sales and Use Tax Law provides manufacturers and certain research and developers and certain electronic power generators and distributors a partial exemption for qualified purchases of qualified manufacturing, research and development, and electronic power generation or production equipment, as described below. To be eligible under this law, the purchaser must meet all three of these conditions:
 - Be primarily engaged in certain lines of business as “qualified person.”
 - Purchase or lease “qualified tangible personal property.”
 - Use that “qualified tangible personal property” for the uses allowed by this law.

(see [Regulation 1525.4](#), *Manufacturing, Research and Development, and Electric Power Equipment*, for more information)

g. Amount subject to the Zero-Emission Transit Bus Exemption: The Sales and Use Tax Law provides a partial exemption from the use tax for purchases and leases of certain zero-emission technology transit buses by the following qualifying purchasers:

- City, county, or city and county; or
- Transportation or transit district; or
- Public agencies that provide transit services to the public.

(see R&TC [section 6377](#) for more information)

h. Amount subject to the Zero-Emission Motor Vehicle Exemption: Complete this line to claim a partial exemption from the use tax for purchases of a qualified zero-emission motor vehicle by a qualified purchaser.

(see R&TC [section 6368.2](#) for more information)

i. Subtotal Section 5B: Add the amounts on lines f, g, and h, and enter the total on line i.

j. Tax Exemption Rate: 3.9375 percent

k. Total Section 5B: Multiply the amount on line i by the state tax exemption rate on line j, and enter the result on line k.

l. Total Partial Exemptions: Add the amounts on line e and k, and enter the total on line l.

Line 6. Total Purchase Price

Enter the amount from line 1 unless a full exemption is claimed. 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:

- vehicle, undocumented vessel, or mobilehome is registered,
- documented vessel is principally stored or moored, or
- 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 or contact our Customer Service Center.

Line 8. Partial Exemption Amount

Enter the amount from line 5k.

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 DMV. 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, a 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 (see *line 2b*). Multiply line 10 by 10 percent (0.10).

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 our 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 shown on the front of the return.

For more information, visit our website at www.cdtfa.ca.gov or review our industry guide at www.cdtfa.ca.gov/industry/vehicles-vessels-aircraft-guide.htm. You may also 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.