



# SPECIAL NOTICE

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CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

TTY  
711

## California Firearm Dealers Requirements for Transfers from Out-of-State Retailers

Effective October 1, 2025<sup>1</sup>, if you are a licensed California Firearms Dealer (CFD)<sup>2</sup> and you transfer physical possession of a firearm product<sup>3</sup> to a purchaser in California on behalf of an out-of-state retailer who is engaged in business in California<sup>4</sup>, you are considered the retailer for purposes of the California Firearm, Firearm Precursor Part, and Ammunition Excise Tax (CFET). In this situation:

- The CFD must report and pay the CFET on these transfers.
- The out-of-state retailer engaged in business in California remains responsible for reporting and paying the California use tax on the sale of the firearm product.

### Transfers involving out-of-state retailers not engaged in business in California

If you, the CFD, transfer a firearm product on behalf of an out-of-state retailer that is not engaged in business in California (someone who is not registered with CDTFA), the existing rule remains in effect:

- The CFD is the retailer for both sales tax and CFET purposes.
- The CFD in these transactions continues to report and pay both the sales tax and the CFET on the total amount charged to the purchaser, excluding any state fees such as the DOJ Firearms Dealer Record of Sale (DROS) imposed on the purchaser.

### Documentation

To correctly calculate the amount of tax due, a CFD transferring the firearm product on behalf of the out-of-state retailer should obtain a copy of the sales contract or invoice from either the out-of-state retailer or purchaser.

### Video Resource

A video, *Tax Help for Retailers of Firearm Products* at <https://www.youtube.com/watch?v=vXD7Zuw0Ynw>, is available to help you better understand how CFET and sales and use tax apply to your business.

### For More Information

Please visit our online *Tax Guide for Sellers of Firearm and Ammunition Products* at [www.cdtfa.ca.gov/industry/sellers-of-firearm-and-ammunition-products](http://www.cdtfa.ca.gov/industry/sellers-of-firearm-and-ammunition-products) or call our Customer Service Center at 1-800-400-7115 (TTY:711) and select the option for *Special Taxes and Fees*. Customer Service Representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

<sup>1</sup> [leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202520260SB132](https://leginfo.ca.gov/faces/billTextClient.xhtml?bill_id=202520260SB132)

<sup>2</sup> California licensed firearms dealers, firearms manufacturers, or ammunition vendors licensed through the California Department of Justice

<sup>3</sup> Firearm, firearm precursor part, or ammunition

<sup>4</sup> Someone who is registered with the California Department of Tax and Fee Administration (CDTFA) for a sales and use tax permit