



CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION



FEBRUARY 2019



OUT OF STATE OFFICES

- Chicago, Illinois
- Houston, Texas
- New York, New York
- Western States (Sacramento)





CDTFA

The California Department of Tax and Fee Administration (CDTFA) administers California's sales and use, fuel, tobacco, alcohol, and cannabis taxes, as well as a variety of other taxes and fees that fund specific state programs. CDTFA-administered programs account for over 25 percent of all state revenue. California's essential services, such as education, public safety, transportation, health and social services, and natural resource management programs, are directly supported by these taxes and fees.

Tax programs administered by the CDTFA are concentrated in two general areas – sales and use tax, and special taxes and fees.

To best serve our California customers, the CDTFA has field offices throughout the state along with offices located in New York, Chicago, and Houston. While the CDTFA team is spread out geographically, we are united in working together to serve taxpayers.

BACKGROUND

The CDTFA was created through the Taxpayer Transparency and Fairness Act of 2017.

MISSION

We make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.

CORE PRINCIPLES

1. **SMART:** Being SMART about how we achieve our mission.
2. **SERVICE-ORIENTED:** SERVING taxpayers so that they can comply with their responsibilities.
3. **SUPPORT OUR TEAM:** SUPPORTING one another as we work together to meet our goals.

TAX PROGRAMS

Sales and Use Tax

Generally, [sales tax](#) applies to retail sales of tangible personal property sold in California. As of the date of this publication, the statewide sales and use tax rate is 7.25 percent. However, the tax rate is higher in locations where voters have approved one or more district taxes. District taxes may be used for special services, such as mass transit programs, streets and roads, and other governmental services. The use tax, a complement to the sales tax, generally applies at the same rate for purchases made from businesses located outside the state where tax was not paid. To find the sales and use tax rate for your city, visit the CDTFA website at www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-rates.htm.

Special Taxes and Fees

The Business Tax and Fee Division (BTFD) administers over 30 special tax and fee programs that encompass a broad range of activities and transactions. Some receipts are allocated to the state's General Fund. Other special taxes and fees fund specific state services, from highway construction to recycling programs. The BTFD administers most of the special tax and fee programs in cooperation with other state agencies. Visit our [Special Taxes and Fees page](#) for more information on these programs.



- Alcoholic Beverage Tax
- California Tire Fee
- Cannabis Tax
- Childhood Lead Poisoning Prevention Fee
- Cigarette & Tobacco Products Licensing Program
- Cigarette & Tobacco Products Tax
- Cigarette Tax Stamp Program
- Covered Electronic Waste Recycling Fee
- Diesel Fuel Tax
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Hazardous Waste Disposal Fee
- Hazardous Waste Environmental Fee
- Hazardous Waste Facility Fee
- Hazardous Waste Generator Fee
- Integrated Waste Management Fee
- International Fuel Tax Agreement (IFTA)
- Interstate User Diesel Fuel Tax
- Jet Fuel Tax
- Lead-Acid Battery Fees
- Lumber Products Assessment
- Marine Invasive Species Fee
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Prevention, Response, and Administration Fees
- Prepaid Mobile Telephony Services Surcharge
- Sales & Use Tax
- Tax on Insurers
- Timber Yield Tax Program
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee



TAXPAYER RIGHTS

The CDTFA has appointed a Taxpayers' Rights Advocate to help resolve taxpayers' problems fairly and equitably. Reporting directly to the Director, the Taxpayers' Rights Advocate can investigate complaints and delay certain CDTFA actions until an investigation is completed. You may contact the Taxpayers' Rights Advocate Office toll-free at 1-888-324-2798, or visit our [website](#) for more information.

SERVICES FOR TAXPAYERS AND FEEPAYERS

The CDTFA prides itself on being a leader in providing service-oriented programs and efficient tax administration. The CDTFA has developed many services designed to help taxpayers and fee payers understand and comply with tax laws and to ensure that they are treated fairly and courteously.

Visit our website to find the list of CDTFA [office locations](#), where staff are available to assist you. We also offer educational opportunities, such as in-person [seminars](#), classes, clinics, and workshops. Our online services include [registration](#), [filing returns](#), and [payments](#).

Customer service representatives are available to answer general tax questions. Call 1-800-400-7115 (TTY:711) Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Documents may also be obtained through the CDTFA website at www.cdtfa.ca.gov.

