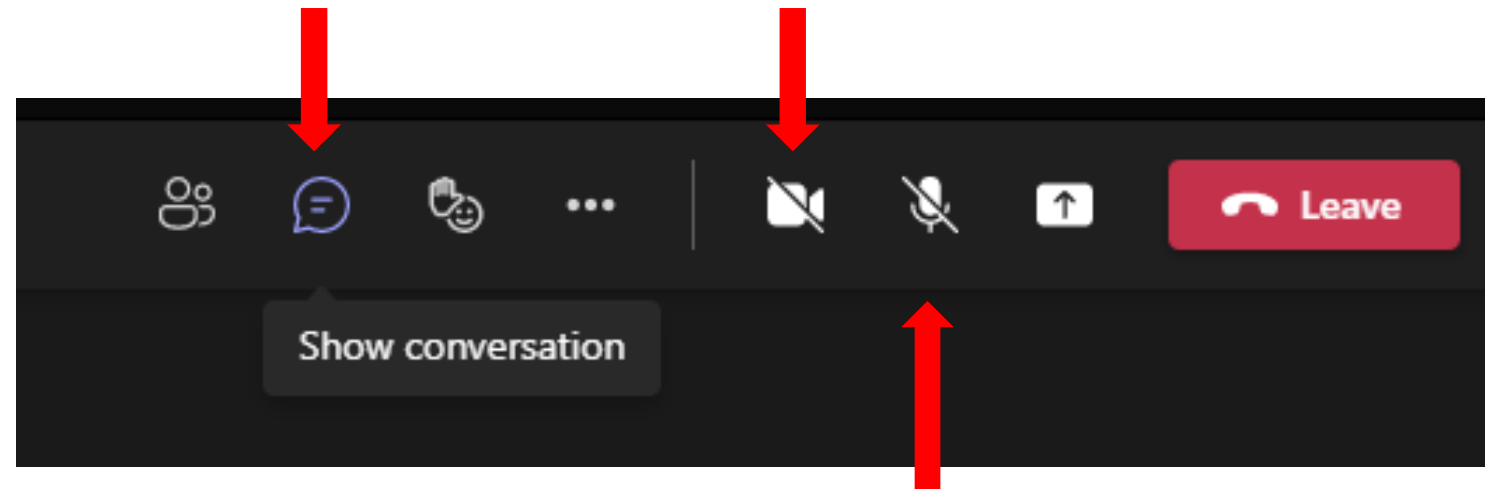




CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**Thank you for joining our webinar.
Please turn off your camera and microphone.**

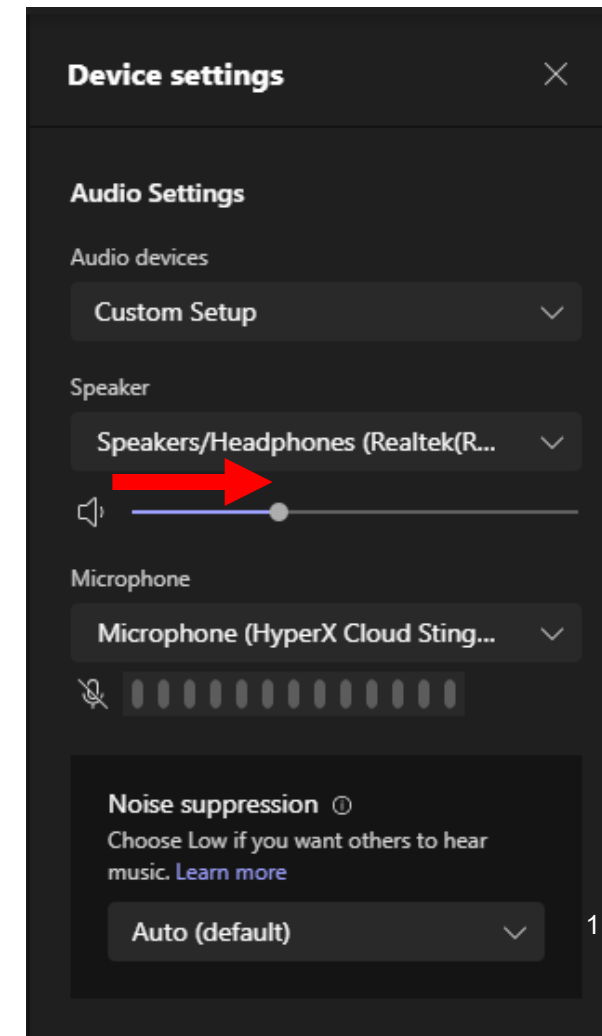
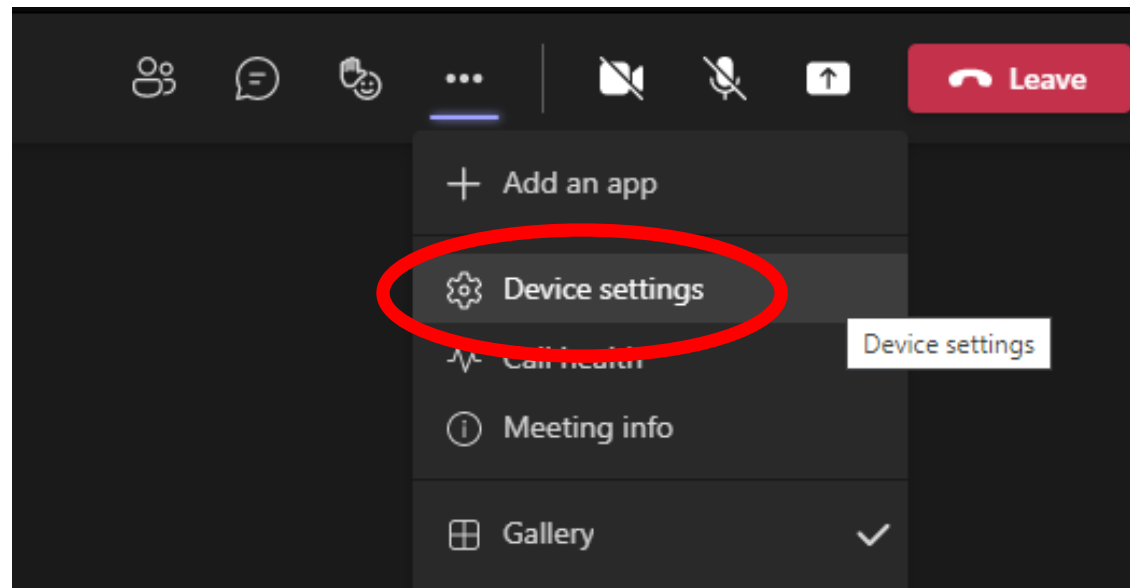


If you have any questions, please submit them in the chat window. To open the chat window, click on the *Show conversation* icon.



CDTFA
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Please be sure the speakers on your computer are turned on and the volume is appropriate for you.



We will begin soon.



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

Firearm and Ammunition Excise Tax



Webinar Objectives

- Discuss the application of the new Firearm and Ammunition Excise Tax (FET) on the sale of firearms, firearm precursor parts, and ammunition.
- Explain taxpayers' responsibilities regarding FET and what to expect when the new excise tax becomes effective.
- Provide information on future outreach and informational resources.
- Provide an overview and timeline of when regulations and rulemaking are expected to occur.



Get It in Writing!

This presentation demonstrates general tax concepts and does not describe every situation. To obtain legally reliable written tax guidance, email us at www.cdtfa.ca.gov/email with the details specific to your business operations.

Please note: The contents of these slides as well as answers provided in the chat during this presentation do not constitute written tax advice that may provide relief from liability under California Revenue and Taxation Code (R&TC) sections [6596](#) and [55045](#), and [Regulation 1705](#).



Overview

[Assembly Bill 28](#), Gun Violence Prevention and School Safety Act.

- New Firearm and Ammunition Excise Tax beginning July 1, 2024.
- 11 percent (11%) of the gross receipts from the retail sale of firearms, firearm precursor parts, and ammunition.
- Funds various programs on gun violence prevention, education, research, response, and investigation.

Who Pays the Firearm and Ammunition Excise Tax?

Beginning July 1, 2024, the following entities licensed with the California Department of Justice are responsible for the excise tax:

- Firearms dealers
- Firearms manufacturers
- Ammunition vendors

Registration Requirements

Retail sellers of firearms, firearm precursor parts, and ammunition must be registered with us for the following:

- A sales and use tax account (seller's permit).
- Beginning July 1, 2024, a Firearm and Ammunition Excise Tax Certificate of Registration.

Firearm and Ammunition Excise Tax Certificate of Registration

In June 2024,

- One-time automatic registration.
- Notification was sent to those automatically registered.
- Those not automatically registered received a letter with instructions on how to register for a certificate.



Register a New Business Activity

Menu

Home

Login

Username

Password

Login

[Forgot Password?](#)

[Forgot Username?](#)

Create a Username

Sign Up Now

Express Login

Express Login Code is now called *Limited Access Code*. *Limited Access Code* allows you to file a return or make a payment without creating a username.

File a Return

Make a Prepayment

Make a Payment

To view your account status, account history, or make changes to your account, please log in using your username and password or click the "Sign Up Now" link to create a new username.



Register a New Business Activity

The screenshot shows a user interface for the California Department of Tax and Fee Administration (CDTFA). At the top, there is a dark blue navigation bar with a 'Menu' icon on the left, and 'Settings' and 'Log Off' options on the right. Below the navigation bar is a 'Home' link. A yellow notification box contains text about opting-in for confidential notifications. The main content area is divided into three sections: 'Logon', 'Alerts', and 'I Want To'. The 'Logon' section shows user details for 'cre' with a balance of \$0.00. The 'Alerts' section shows 3 unread messages. The 'I Want To' section lists various actions, with 'Register a New Business Activity' circled in red.

Menu Settings Log Off

[Home](#)

To get detailed notifications about your accounts (account balances, due dates, etc.), please Opt-In to Receive Confidential Notifications. Select "More" from the "I Want To" section, then select "Opt-In to Receive Confidential Notifications".

Logon

> cre
cre@cre.com
+1 834- 743-7328
Last logged on 01-Jul-2024
Balance: \$0.00

Alerts

3 unread messages

I Want To

- File and/or View a Return
- File a Return or Claim an Exemption for a Vehicle, Vessel, Aircraft, or Mobile Home
- Register a New Business Activity**
- Make a Payment
- Request a Payment Plan
- Customs Imports Return
- Request Access to an Account
- View Important Information and Documents for Your Account(s)
- Check Your Registration Status
- More

Register a New Business Activity

Menu Settings Log Off

[Home](#) > [New Business Application](#)

Register a Business Activity

QUESTIONNAIRE

- My Business Activity In
- Sales in California (1/2)
- Sales in California (2/2)**

QUESTIONNAIRE

My Business Activity Includes:

Fuel products (for example, selling, storing, importing, manufacturing, or distributing fuel products in California or an oil refinery, marine terminal, renewable fuel receiving facility, renewable fuel production facility, or pipeline to transport crude oil out of the state or petroleum products into the state).	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Selling lumber products or engineered wood products * If your sales of lumber products are less than \$25,000 per year, you are not required to collect the 1% assessment and can uncheck the box above. However, you are then required to notify each lumber products purchaser of their responsibility to pay the 1% assessment directly to the CDTFA. As a courtesy to your taxpayer, you may voluntarily continue to collect the 1% assessment and report and pay it to the CDTFA. For more information, see Lumber Products Assessment.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Retail sales of prepaid wireless services	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Selling and/or manufacturing lead-acid batteries	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Selling firearms, firearm precursor parts, or ammunition at retail (such as sales to consumers) in California	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

[Save Draft](#) [Cancel](#) [Previous](#) [Next](#)



Printing Your Certificate

Logon

> JOSEPH SMITH
t@t.com
+1 999- 999-9999
Last logged on 01-Feb-2025
Balance: \$0.00

Alerts

2 unread messages

I Want To

- [File and/or View a Return](#)
- [File a Return or Claim an Exemption for a Vehicle, Vessel, Aircraft, or Mobile Home](#)
- [Register a New Business Activity](#)
- [Make a Payment](#)
- [View or Modify Power of Attorney](#)
- [Request a Payment Plan](#)
- [Request Access to an Account](#)
- [View Important Information and Documents for Your Account\(s\)](#)
- [Check Your Registration Status](#)
- [Register Lithium Excise Tax Account](#)
- [More](#)

- [Accounts](#)
- [Submissions](#)
- [Correspondence](#)
- [Names and Addresses](#)
- [Logons](#)

Select an Account Below for Additional Requests

[View Accounts](#)

Account Type	Account ID	Name	Balance
Firearm and Ammunition E	1-758592	JOSEPH SMITH	\$0.00
Sales and Use Tax	218-204160	JOSEPH SMITH	\$0.00

2 Rows



Printing Your Certificate

Menu Settings Log Off

Home > Firearm and Ammunition Excise Tax

The balance displayed may not reflect recent payments or adjustments to the account.

<p> Account</p> <p>JOSEPH SMITH 159-267784</p> <p>> Firearm and Ammunition Excise Tax 251-758592</p> <p>Balance: \$0.00</p>	<p> Account Alerts</p> <p>✓ There are no alerts</p>	<p> I Want To</p> <ul style="list-style-type: none">File and/or View a Return/ReportMake a PaymentView Prior PaymentsRequest a Filing ExtensionAdd Married/Domestic PartnerMore
--	--	---

Periods | [Names and Addresses](#) | [Correspondence](#) | [Logons](#) | [Submissions](#)



Printing Your Certificate

The screenshot shows the CDTFA web portal interface. At the top, there is a navigation bar with a 'Menu' icon, 'Settings', and 'Log Off' options. Below the navigation bar, the breadcrumb trail reads 'Home > Firearm and Ammunition Excise Tax > More'. A search filter box is present. The main content area is divided into sections: 'More', 'Account Maintenance', and 'Learn More'. The 'Learn More' section contains the option 'Print Firearm and Ammunition Excise Tax Certificate of Registration', which is highlighted with a red circle. Other options include 'Submit a Relief Request', 'Submit a Claim for Refund', 'Request Reinstatement', 'Request Innocent Spouse Relief', 'Direct My Fedwire Payment', 'Fill Out an Audit Survey', 'Account Closure', and 'Add Contact'.

Section	Item	Description
More	Submit a Relief Request	Submit a request for relief of penalty, interest, and/or cost of collection recovery fee
	Submit a Claim for Refund	If you believe you have paid more tax than you owe, you may file a claim for refund
	Request Reinstatement	Request reinstatement of an account/permit that has been revoked
	Request Innocent Spouse Relief	Request a relief of tax liability or fees through an innocent spouse relief claim
	Direct My Fedwire Payment	Direct My Fedwire Payment
	Fill Out an Audit Survey	Fill Out an Audit Survey
Account Maintenance	Account Closure	Close this account entirely with the CDTFA
	Add Contact	Add a books and records contact person for this account
Learn More	Print Firearm and Ammunition Excise Tax Certificate of Registration	View and print an existing Firearm and Ammunition Excise Tax Certificate of Registration
	Submit Department of Justice License Number	Submit Department of Justice License Number to CDTFA
File an appeal		

FET Calculation

- The 11 percent (11%) excise tax is based on gross receipts from the retail sale of any firearm, firearm precursor part, or ammunition in California.
- There are two exemptions:
 - Retail sales to active or retired peace officers or any law enforcement agency.
 - Retail sales totaling less than five thousand dollars (\$5,000) in any quarterly period.



Gross Receipts

- In general, gross receipts from the retail sale of firearms, firearm precursor parts, and ammunition subject to sales and use tax are also subject to FET, unless a FET exemption applies.
- Reimbursement collected for FET is not subject to sales and use tax.

Gross Receipts—Tax Calculation Example

Selling price of a firearm	\$238.00
Merchant credit card fee	<u>\$5.00</u>
Subtotal	\$243.00
Sales tax due (8.5%* x \$243)	\$20.66
FET due (11% x \$243)	\$26.73

* An 8.5% sales and use tax rate is used for demonstration only.

Recordkeeping

- Recordkeeping requirements for the firearm and ammunition excise tax program are the same as sales and use tax.
- Documentation should be maintained to support amounts reported on your return.
- Records must be kept to support any exempt sale.
 - New exemption certificate for sales to peace officers or law enforcement agencies.

Firearm and Ammunition Excise Tax Return

- Online filing only.
- Quarterly filing basis only.
- First reporting period: July 1, 2024, through September 30, 2024.
- First return and payment are due by October 31, 2024.



Filing Your Return

Logon

> JOSEPH SMITH
t@t.com
+1 999- 999-9999
Last logged on 01-Feb-2025
Balance: \$0.00

Alerts

2 unread messages

I Want To

- [File and/or View a Return](#)
- [File a Return or Claim an Exemption for a Vehicle, Vessel, Aircraft, or Mobile Home](#)
- [Register a New Business Activity](#)
- [Make a Payment](#)
- [View or Modify Power of Attorney](#)
- [Request a Payment Plan](#)
- [Request Access to an Account](#)
- [View Important Information and Documents for Your Account\(s\)](#)
- [Check Your Registration Status](#)
- [Register Lithium Excise Tax Account](#)
- [More](#)

[Accounts](#)
[Submissions](#)
[Correspondence](#)
[Names and Addresses](#)
[Logons](#)

Select an Account Below for Additional Requests

[View Accounts](#)

Filter			
Account Type	Account ID	Name	Balance
Firearm and Ammunition E 251-7	8592	JOSEPH SMITH	\$0.00
Sales and Use Tax	218-204160	JOSEPH SMITH	\$0.00

2 Rows



Filing Your Return

☰ **Menu** ⚙ Settings 🔒 Log Off

🏠 Home > Firearm and Ammunition Excise Tax

The balance displayed may not reflect recent payments or adjustments to the account.

Account	Account Alerts	I Want To
JOSEPH SMITH 159-267784 ➤ Firearm and Ammunition Excise Tax 251-758592 Balance: \$0.00	✓ There are no alerts	File and/or View a Return/Report Make a Payment View Prior Payments Request a Filing Extension Add Married/Domestic Partner More

Periods | Names and Addresses | Correspondence | Logons | Submissions



Filing Your Return

Menu

Settings Log Off

Home > Firearm and Ammunition Excise Tax

The balance displayed may not reflect recent payments or adjustments to the account.

Account

JOHN DOE
115-702728
> Firearm and Ammunition Excise Tax
213-223424
Balance: \$0.00

Account Alerts

File return for 31-Dec-2024

I Want To

- File and/or View a Return/Report
- Make a Payment
- View Prior Payments
- Request a Filing Extension
- Add Married/Domestic Partner
- More

Periods Names and Addresses Correspondence Logons Submissions

Periods

View Periods

31-Mar-2025	\$0.00		
31-Dec-2024	\$0.00	Generated	File Return (Due: 31-Jan-2025)



Filing Your Return

Menu Settings Log Off

[Home](#) > [Firearm and Ammunition Excise Tax](#) > [Firearm and Ammunition Excise Tax Return](#)

Account Number: 213-223424
Filing Period: 31-Dec-2024

1. Gross Sales

Gross Sales

Enter your gross receipts from the total retail sales of any firearms, firearm precursor parts, or ammunition.

For help with your return, please click here to open the [Online Filing Instructions](#).

Save Draft Cancel Next >



Filing Your Return—Sales Over \$5,000

☰ Menu
⚙ Settings 🔒 Log Off

🏠 Home > Firearm and Ammunition Excise Tax > Firearm and Ammunition Excise Tax Return

Account Number: 213-223424
Filing Period: 31-Dec-2024

1. Gross Sales

2. Firearm and Ammunition Excise Tax (FET) Information

Firearm and Ammunition Excise Tax (FET) Information

Total gross receipts from retail sales of firearms, firearm precursor parts, or ammunition.	<input type="text" value="20,000.00"/>
Exemption: Retail sales to peace officers (active or retired) or law enforcement agencies employing a peace officer.	<input type="text" value="0.00"/>
Gross receipts from retail sales of firearms, firearm precursor parts, or ammunition subject to excise tax.	<input type="text" value="20,000.00"/>
FET Rate	<input type="text" value="0.11"/>
Subtotal amount of FET due	<input type="text" value="2,200.00"/>

For help with your return, please click here to open the [Online Filing Instructions](#).

Save Draft

Cancel

< Previous

Next >



Filing Your Return—Sales Over \$5,000

☰ Menu
⚙ Settings 🔒 Log Off

🏠 Home > Firearm and Ammunition Excise Tax > Firearm and Ammunition Excise Tax Return

Account Number: 213-223424
Filing Period: 31-Dec-2024

Gross Sales
2. Firearm and Ammunition Excise Tax (FET) Information
3. Excess Firearm and Ammunition Excise Tax (FET) Collected

Excess Firearm and Ammunition Excise Tax (FET) Collected

If you have separately charged your customers amounts for FET reimbursement that exceed the amount due calculated on your return, enter the difference.

Collecting excess FET reimbursement can occur in the following situations:

- When the FET is computed on a transaction which is not subject to the FET;
- When the FET is computed on an amount in excess of the amount subject to the FET;
- When the FET is computed using a FET rate higher than the rate imposed by law; or
- When mathematical or clerical errors result in an overstatement of the FET amount due on a billing.

Subtotal amount of FET due	2,200.00
Excess FET reimbursement collected	0.00
Total amount of FET due	2,200.00

For help with your return, please click here to open the [Online Filing Instructions](#).

Save Draft Cancel
< Previous Next >



Filing Your Return—Sales Over \$5,000

☰ Menu
⚙ Settings 🔒 Log Off

🏠 Home > Firearm and Ammunition Excise Tax > Firearm and Ammunition Excise Tax Return

Account Number: 213-223424
Filing Period: 31-Dec-2024

2. Firearm and Ammunition Excise Tax (FET) Information

3. Excess Firearm and Ammunition Excise Tax (FET) Collected

4. Summary

Summary

Subtotal Amount of FET Due	2,200.00
Excess FET Collected	0.00
Total Amount of FET Due	2,200.00
Penalty	0.00
Interest	0.00
Total Amount Due and Payable	2,200.00

Save Draft
Cancel

< Previous
Next >



Filing Your Return—Sales Over \$5,000

Menu Settings Log Off

[Home](#) > [Firearm and Ammunition Excise Tax](#) > [Firearm and Ammunition Excise Tax Return](#)

Account Number: 213-223424
Filing Period: 31-Dec-2024

1. Gross Sales

Gross Sales

Enter your gross receipts from the total retail sales of any firearms, firearm precursor parts, or ammunition.

For help with your return, please click here to open the [Online Filing Instructions](#).

[Save Draft](#) [Cancel](#) [Next >](#)

Filing Your Return—Sales Over \$5,000

☰ Menu
⚙ Settings 🔒 Log Off

🏠 Home > Firearm and Ammunition Excise Tax > Firearm and Ammunition Excise Tax Return

Account Number: 213-223424
Filing Period: 31-Dec-2024

1. Gross Sales

2. Excess Firearm and Ammunition Excise Tax (FET) Collected

Excess Firearm and Ammunition Excise Tax (FET) Collected

If you have separately charged your customers amounts for FET reimbursement that exceed the amount due calculated on your return, enter the difference.

Collecting excess FET reimbursement can occur in the following situations:

- When the FET is computed on a transaction which is not subject to the FET;
- When the FET is computed on an amount in excess of the amount subject to the FET;
- When the FET is computed using a FET rate higher than the rate imposed by law; or
- When mathematical or clerical errors result in an overstatement of the FET amount due on a billing.

Subtotal amount of FET due	0.00
Excess FET reimbursement collected	330.00
Total amount of FET due	330.00

For help with your return, please click here to open the [Online Filing Instructions](#).

Save Draft
Cancel

< Previous
Next >



Filing Your Return—Sales Over \$5,000

☰ Menu
⚙ Settings 🔒 Log Off

🏠 Home > Firearm and Ammunition Excise Tax > Firearm and Ammunition Excise Tax Return

Account Number: 213-223424
Filing Period: 31-Dec-2024

1. Gross Sales

2. Excess Firearm and Ammunition Excise Tax (FET) Collected

3. Summary

Summary

Subtotal Amount of FET Due	0.00
Excess FET Collected	330.00
Total Amount of FET Due	330.00
Penalty	0.00
Interest	0.00
Total Amount Due and Payable	330.00

Save Draft
Cancel

< Previous
Next >

Upcoming Outreach Timeline

- **Summer 2024**
 - Special Notice: Calculating Firearm and Ammunition Excise Tax
 - Video Tutorial: How to File a FET Return
- **Fall 2024**
 - Special Notice: Return Filing Information

Firearm and Ammunition Excise Tax (FET) Regulations

Regulatory Process:

- We plan to propose new FET regulations to clarify the new statutes.
- Planned proposed regulations for:
 - Gross receipts
 - Exemption for active and retired peace officers
 - Exemption for quarterly retail sales of firearms, firearm precursor parts, and ammunition under the \$5,000 threshold
- Interested Parties meeting planned for fall of 2024.



Firearm and Ammunition Excise Tax (FET) Regulations

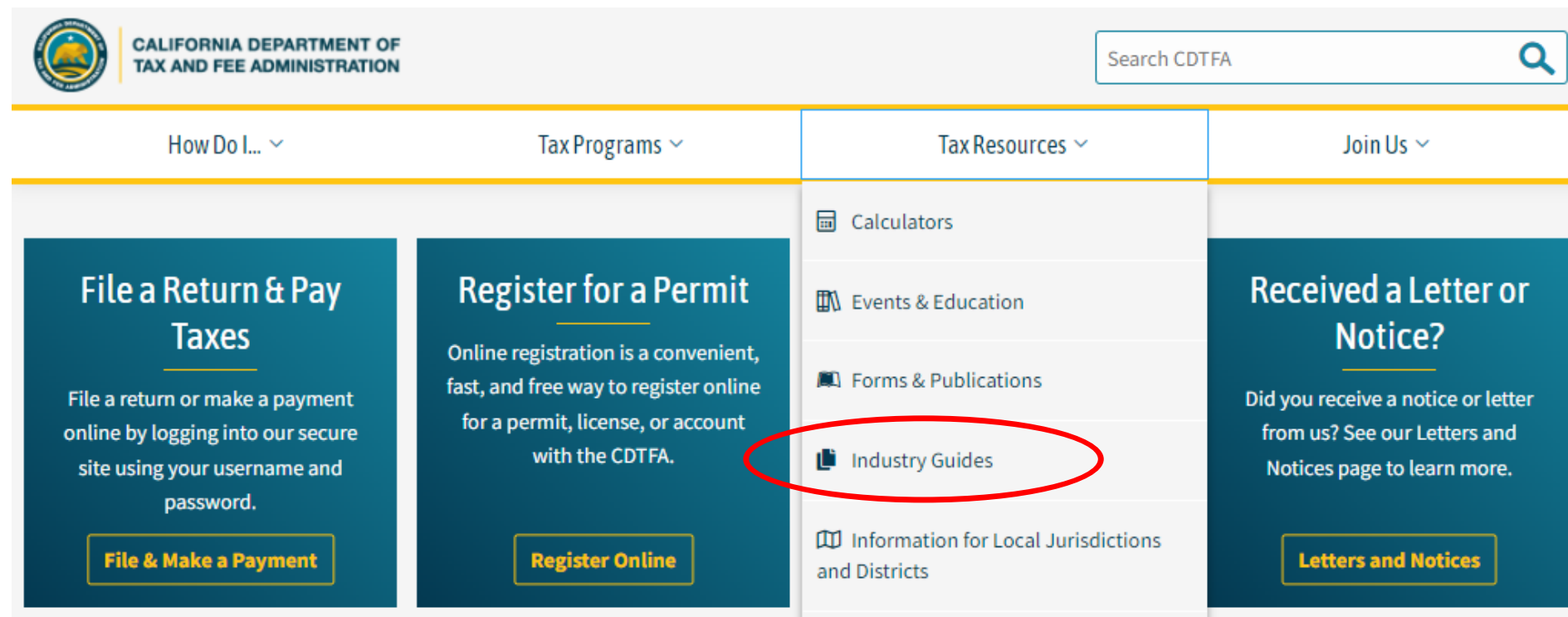
Regulatory Process:

- Join the list of interested parties to be notified of the meeting by sending an email to:
 - BTFD-BTC.InformationRequests@cdtfa.ca.gov
- Attend the interested parties meeting.
- Submit comments on regulatory language.
- Final proposed regulatory language is submitted to the Office of Administrative Law to start the formal rulemaking.

Tax Guide for Sellers of Firearm and Ammunition Products

For more information, see our *Tax Guide for Sellers of Firearm and Ammunition Products* at:

www.cdtfa.ca.gov/industry/sellers-of-firearm-and-ammunition-products/



The screenshot shows the CDTFA website header with the logo and a search bar. Below the header are four main navigation categories: 'How Do I...', 'Tax Programs', 'Tax Resources', and 'Join Us'. The 'Tax Resources' dropdown menu is open, listing several options: 'Calculators', 'Events & Education', 'Forms & Publications', 'Industry Guides' (circled in red), and 'Information for Local Jurisdictions and Districts'. On the left side of the page, there are three large teal boxes with white text: 'File a Return & Pay Taxes' with a 'File & Make a Payment' button, 'Register for a Permit' with a 'Register Online' button, and 'Received a Letter or Notice?' with a 'Letters and Notices' button.



Industry & Tax and Fee Guides



The California Department of Tax and Fee Administration's (CDTFA) Industry & Tax and Fee Guides are a one-stop-shop for owners and operators looking for relevant information on key tax and fee issues.

Each Industry Guide covers the most common industry issues, and includes links to relevant resources, all in a convenient tab-based format.

Each Tax and Fee Guide provides information regarding certain tax or fee topics.

These guides are a source of basic information that complement the CDTFA's many online publications, and are not a substitute for any applicable laws and regulations.

If you have any suggestions for improving these guides, please [email](#) them to us.

Industry Guides

- > [Agricultural Industry \(español\)](#)
- > [Alteration or Tailoring](#)
- > [Auto Repair Garages \(español\)](#)
- > [Barbers and Beauty Shops](#)
- > [Beer Brewers and Distributors](#)
- > [Cannabis Businesses](#)
- > [Caterers](#)
- > [Construction Contractors \(español\)](#)
- > [Distillers and Distributors of Distilled Spirits](#)
- > [Destination Management Companies](#)
- > [Elective Ultrasound Providers](#)
- > [Event Planners](#)
- > [Firearm and Ammunition Product Sellers](#)
- > [Florists](#)

Tax and Fee Guides

- > [Cigarette and Tobacco Products](#)
- > [California Electronic Cigarette Excise Tax](#)
- > [Film & Television](#)
- > [Fuel Taxes and Fees](#)
- > [Lead-Acid Battery Fees](#)
- > [Local Jurisdictions and Districts](#)
- > [Lumber Products](#)
- > [Manufacturing and Research & Development Equipment Exemption \(español\) \(中文\)](#)
- > [Marketplace Facilitator Act](#)
- > [Native Americans](#)
- > [Sellers of Prepaid Mobile Telephony Services \(MTS\) and Telecommunication Service Suppliers](#)
- > [Use Tax Collection Requirements Based on Sales into California Due to the Waiver Decision](#)



[Home](#) / [industry](#) / sellers of firearm and ammunition products

Tax Guide for Sellers of Firearm and Ammunition Products

Overview

Getting Started

Industry Topics

Resources

< Industry Guides

How to Use This Guide

Each section of this guide contains important information about retail sales (for example, sales to consumers) of firearms, firearm precursor parts, or ammunition in California.

- > The [Getting Started](#) webpage provides key resources related to registration, filing returns, making payments, account maintenance, and other important information.
- > The [Industry Topics](#) webpage provides helpful information on specific topics important to sellers of firearms and ammunition products.
- > The [Resources](#) webpage provides links to helpful information, including law and regulation information, publications, special notices, and access to assistance from our customer service representatives.

The general information provided in this guide is not intended to replace any law or regulation. The webpages included in this guide summarize the law and applicable regulations in effect when it was last published. However, changes in the law or regulations may have occurred. If there is a conflict between this document and the law, decisions will be based on the law.



California Department of Justice

<https://oag.ca.gov/firearms>

State of California Department of Justice RSS Facebook Twitter Instagram YouTube



ROB BONTA

Attorney General

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HOME ABOUT MEDIA CAREERS REGULATIONS RESOURCES PROGRAMS APPOINTMENTS CONTACT

Bureau of Firearms

Home / [Bureau of Firearms](#)

Welcome to the California DOJ Bureau of Firearms

The Bureau of Firearms serves the people of California through education, regulation, and enforcement actions regarding the manufacture, sales, ownership, safety training, and transfer of firearms. Bureau of Firearms staff will be leaders in providing firearms expertise and information to law enforcement, legislators, and the general public in a comprehensive program to promote legitimate and responsible firearms possession and use by California residents.



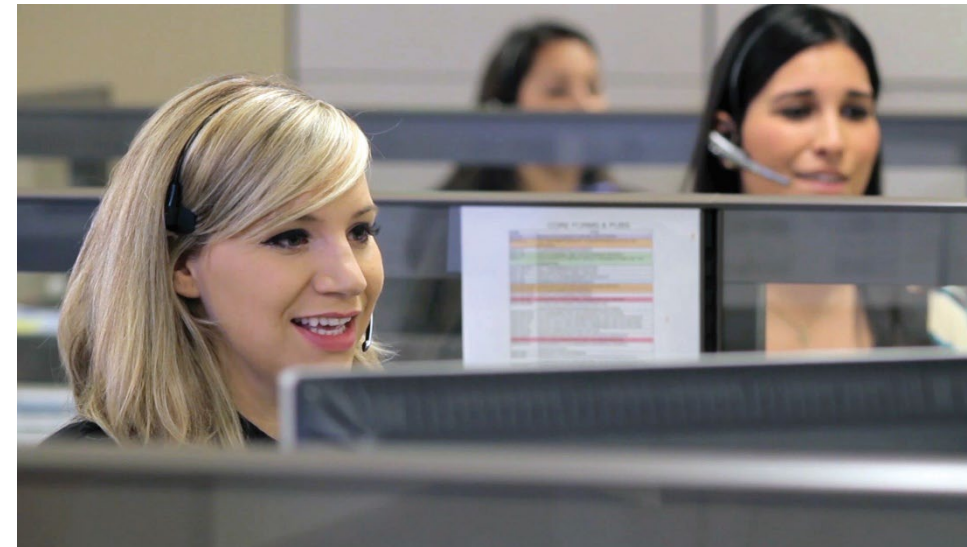
Bureau of Firearms

- [Firearms Home](#)
- [Ammunition Purchase Authorization Program](#)
- [Automated Firearms System Personal Information Update](#)
- [California Firearms Laws Summary, pdf \(revised 2021\)](#)
- [Carry Concealed Weapon Program DOJ Certified](#)



Customer Service

- Call our Customer Service Center at 1-800-400-7115.
- TTY:711 is available for the hearing and speech impaired.
- Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.
- Customer service representatives can:
 - Walk you through the return preparation process
 - Walk you through the registration process
 - Answer general tax questions



Customer Service

We now offer a **live online chat service** to quickly answer general tax and fee questions and to provide help with our Online Services.

- To initiate a chat session, visit our website at www.cdtfa.ca.gov and click on the *Chat* icon located on the lower right corner of our homepage. You can also visit the *How to Contact Us* page at www.cdtfa.ca.gov/contact.htm and select the option *Online Chat*.
- If you are initiating a chat from Monday through Friday during the hours of 7:30 a.m. and 5:00 p.m. (Pacific time), except state holidays, the chat service will connect you with a customer service representative.
- If it is outside regular customer service hours, our ChatBot will direct you to the information you need.



Taxpayers' Rights Advocate

1-888-324-2798

If you are unable to resolve any tax issues through normal channels with CDTFA or if you would like more information regarding your rights, contact the Taxpayers' Rights Advocate Office at www.cdtfa.ca.gov/tra.



For a Copy of Today's Presentation

A copy of today's Power Point presentation will be posted to the *Resources* page of the *Tax Guide for Sellers of Firearm and Ammunition Products* at:

www.cdtfa.ca.gov/industry/sellers-of-firearm-and-ammunition-products/resources.htm

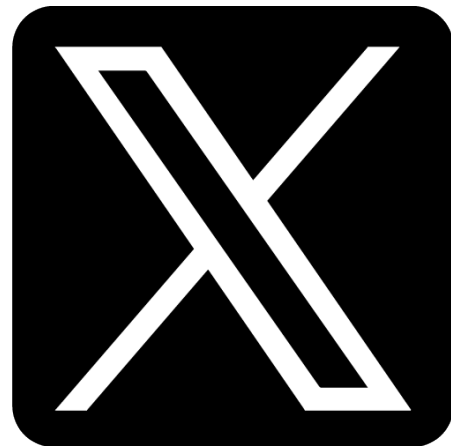
For additional questions or industry specific questions, please submit your inquiry at:

www.cdtfa.ca.gov/email/



Connect with Us on Social Media

Connect with us on Facebook, Twitter, YouTube, LinkedIn,
and Instagram





CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**We wish you success
in your business venture!**