



# SPECIAL NOTICE

**CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION**

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Sacramento, CA 95811

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Governor

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Secretary  
Government Operations Agency

**NICOLAS MADUROS**

Director

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

CUSTOMER SERVICE CENTER  
**1-800-400-7115**

TTY  
**711**

## Reminders for Sellers of Firearm and Ammunition Products

Effective July 1, 2024, if you are a licensed firearms dealer, ammunition vendor, or firearms manufacturer, you are responsible for reporting and paying the California Firearm and Ammunition Excise Tax (CFET) at the rate of 11 percent on gross receipts from the retail sale (sales to consumers) of firearms, firearm precursor parts, and ammunition (firearm products) in California.<sup>1</sup>

### Registration

If you are not already registered for a CFET account, please register with us online at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). Please keep in mind that a CFET account is separate from your seller's permit. You must have a seller's permit to file a sales and use tax return and pay sales and use tax on your retail sales of firearm products.

### File your tax returns

Your first CFET return and payment covering the third quarter 2024 reporting period (July 1, 2024, through September 30, 2024) is due on or before October 31, 2024. If you did not make any retail sales of firearm products, you must still file and report zero gross receipts of these items during the reporting period of your CFET return. In addition to filing your CFET return, you must also file your sales and use tax return. You may file both returns online at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov).

### 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). We also encourage you to watch our *How to File a California Firearm and Ammunition Excise Tax Return* video at [www.youtube.com/watch?v=lo60iJ3ewh8w](http://www.youtube.com/watch?v=lo60iJ3ewh8w).

Our Customer Service Center can assist you at 1-800-400-7115 (TTY:711). When calling, make sure to 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> Revenue and Taxation Code (R&TC) [section 36011](#)