



# Information Update

You may now file a claim for refund using the California Department of Tax and Fee Administration (CDTFA) online services at [onlineservices.cdtfa.ca.gov](https://onlineservices.cdtfa.ca.gov).

To submit a claim for refund, simply log in using your username and password, and click on the account for which you want to request a refund. The claim for refund is located under the *I Want To* section, *More* subsection. Simply select the *Submit a Claim for Refund* link, and follow the prompts.

**CLAIM FOR REFUND OR CREDIT**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

*(Instructions on back)*

NAME OF TAXPAYER(S)	CDTFA ACCOUNT NUMBER <i>(only list one account number per claim)</i>
SOCIAL SECURITY NUMBER(S)* OR EMPLOYER IDENTIFICATION NUMBER	GENERAL PARTNER(S) <i>(if applicable)</i>
BUSINESS NAME <i>(if applicable)</i>	BUSINESS LOCATION ADDRESS <i>(if applicable)</i>
MAILING ADDRESS <i>(if applicable)</i>	

Please select the tax or fee program that applies to your claim for refund or credit.

<p>Sales and Use Tax Lumber Assessment Prepaid Mobile Telephony Services (MTS) Surcharge</p> <p>For overpayments of use tax by a purchaser of a vehicle or undocumented vessel to the Department of Motor Vehicles (DMV), please complete <a href="#">CDTFA-101-DMV</a>, <i>Claim for Refund or Credit for Tax Paid to DMV</i>.</p> <p><b>For the above tax/fee programs, mail your completed form to:</b> California Department of Tax and Fee Administration Audit Determination and Refund Section MIC:39 PO Box 942879 Sacramento, CA 94279-0039</p> <p><b>Or email to:</b> <a href="mailto:BTfD-ADRS@cdtfa.ca.gov">BTfD-ADRS@cdtfa.ca.gov</a></p>	<p>Alcoholic Beverage Tax California Electronic Cigarette Excise Tax California Tire Fee Cannabis Taxes Childhood Lead Poisoning Prevention Fee Cigarette and Tobacco Products Tax Covered Electronic Waste Recycling Fee Diesel Fuel Tax Emergency Telephone Users Surcharge Energy Resources (Electrical) Surcharge Firearms, Firearm Precursor Parts, and Ammunition Excise Tax Hazardous Substances Tax Integrated Waste Management Fee Lead-Acid Battery Fee Lithium Extraction Excise Tax</p>	<p>Marine Invasive Species Fee Motor Vehicle and Jet Fuel Taxes Natural Gas Surcharge Occupational Lead Poisoning Prevention Fee Oil Spill Response, Prevention, and Administration Fees Tax on Insurers Timber Yield Tax Underground Storage Tank Maintenance Fee Use Fuel Tax Water Rights Fee</p> <p><b>For the above tax/fee programs, mail your completed form to:</b> California Department of Tax and Fee Administration Appeals and Data Analysis Branch MIC:33 PO Box 942879 Sacramento, CA 94279-0033</p> <p><b>Or email to:</b> <a href="mailto:adab@cdtfa.ca.gov">adab@cdtfa.ca.gov</a></p>
--	---	---

The undersigned hereby makes a claim for refund or credit of \$ \_\_\_\_\_, or such other amounts as may be established, in tax, interest, and penalty in connection with:

Return(s) filed and paid for the period \_\_\_\_\_ through \_\_\_\_\_  
 Determination(s)/billing(s) dated \_\_\_\_\_ and paid \_\_\_\_\_  
 Other *(describe fully)*: \_\_\_\_\_

Basis for refund *(required)*:

Supporting documentation, including amended return(s), is attached. \_\_\_\_\_ will be provided upon request.

SIGNATURE		DATE SIGNED	
PRINT NAME		CONTACT PERSON <i>(if other than signatory)</i>	
TITLE OR POSITION	TELEPHONE NUMBER	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER
EMAIL ADDRESS		EMAIL OF CONTACT PERSON	

\*See [CDTFA-324-GEN-WEB](#), *Privacy Notice—Website—No Action Needed*, regarding disclosure of the applicable social security number.

## INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund or credit, you must provide the time period covered by the claim, explain the specific grounds upon which the claim is based, and provide documentation that supports the claim. The documentation should be detailed, include amended returns, and provide proof of the overpayment. Please include your documentation with your claim for refund or credit (or, if the documentation is extensive, please have it readily available upon request).

### What You Need to Know

- Your claim must be filed within the statute of limitations for the tax or fee program.\*
- Compliance with the statute of limitations is based on the filing date of your claim.
- Your filing date is the date of mailing (postmark), the electronic transmittal date (when applicable), or the date that you personally deliver your claim to your nearest CDTFA office. This date may differ from the date signed.
- You may only list one account number per claim form. If you are claiming a refund for multiple tax or fee programs, a separate form is needed for each account.
- If your claim is for a refund of a partial payment or installment payment, your claim will cover all future payments applied to a single determination. If you have been issued more than one Notice of Determination (determination), you need to file a claim for refund for each separate determination to ensure that all future payments associated with that determination are covered.
- This form should only be completed if an overpayment has been made. Otherwise, you can amend your return by logging in with your username and password on our website at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). We will contact you if additional information is required to refund any overpayment.

### How to Complete the Claim Form

- **Taxpayer Name and Account Number:** Enter your name(s) and account number as registered with CDTFA. If you (claimant) are not registered with CDTFA, enter the name(s) shown on the documents that support the claim for refund. Do not enter the business name (DBA) unless it is also the name that is registered with CDTFA.
- **Social Security Number (SSN) or Employer Identification Number (EIN):** Disclosure of the applicable SSN(s) is required (see [CDTFA-324-GEN-WEB](#), *Privacy Notice—Website—No Action Needed*) even if you are not registered with CDTFA, as there are instances where a refund (or portion thereof) or credit interest may be disclosed to the Internal Revenue Service. Failure to provide a SSN or EIN may delay the processing of your claim for refund. Enter the SSN(s) of both spouses if you are filing a claim as a married couple. Enter the SSN(s) of the general partner(s) and the name(s) of the partner(s) if the claimant is a partnership. Enter the EIN for all other business entities.
- **Refund Amount:** Enter the amount of your claim.
- **Overpayment Type:** Check the appropriate box to indicate if your claim is for a return filing payment, determination or billing payment, or any other type of overpayment, and enter the applicable dates. If you select “other,” fully explain the circumstances of your claim.
- **Basis for Refund:** Provide the basis or grounds for the claim, or describe the circumstances that caused the overpayment. Claims for refund cannot be considered unless this field is completed.
- **Business Name:** Enter the name of the business. For example, if your name is John Doe and the DBA is XYZ Auto Repair, XYZ Auto Repair should be entered.
- **Signature and Title or Position:** Sign your name as the preparer and include your title or position (for example, bookkeeper, attorney, accountant, or taxpayer).
- **Date Signed:** Enter the date the claim form is signed.
- **Contact Person (if other than signatory):** You may use this line to designate a person (other than yourself) to contact, should CDTFA have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, or others as you designate. A signed [CDTFA-392](#), *Power of Attorney*, may be required.
- **Telephone Number:** Please include your telephone number (and contact person’s telephone number, if applicable).
- **Email:** Please include your email address (and contact person’s email address, if applicable). If you would like to communicate through email, please include a signed [CDTFA-82](#), *Authorization for Electronic Transmission of Data*.

\*The time period for filing a claim for refund will vary depending on a number of factors, particularly the type of overpayment and the tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee program for which you are filing a claim. You may also refer to publication 117 or publication 17 referenced above.

### How to Submit Your Claim

Choose one of the following:

- Log in with your username and password on our website at [onlineservices.cdtfa.ca.gov](http://onlineservices.cdtfa.ca.gov). Click on the account for which you want to request a refund, and select the *More* link under the *I Want To* section. Then select the *Submit a Claim for Refund* link, and follow the prompts.
- Mail, email, or fax as applicable to the appropriate location listed on the front page.
- Hand-deliver to any CDTFA office (for a list of CDTFA offices, please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)).

### For More Information

- Call our Customer Service Center at 1-800-400-7115 (TTY:711) to be directed to the specific office responsible for your tax or fee account.
- See [publication 117](#), *Filing a Claim for Refund*.
- See [publication 17](#), *Appeals Procedures: Sales and Use Taxes and Special Taxes and Fees*.