

**APPLICATION FOR IN-STATE VOLUNTARY DISCLOSURE**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Persons or businesses who purchase tangible personal property from a retailer outside this state for storage, use, or other consumption in this state are required to report and pay use tax on the purchase price of such property to the California Department of Tax and Fee Administration (CDTFA). Pursuant to Revenue and Taxation Code section 6487.06, *Deficiency Determinations; Unregistered California Purchasers*, CDTFA has established a voluntary use tax liability disclosure program for in-state qualified purchasers who wish to acknowledge their liability for California use tax. By voluntarily coming forward to CDTFA under this program, you may be able to limit your liability for tax, penalties, and interest due for prior periods. Ordinarily, if you do not file a return, CDTFA can send you a bill ("deficiency determination") for the amounts owed as late as eight years after the quarterly period in which the purchases were made. However, if you qualify for the In-State Voluntary Disclosure Program, the billing period is limited to three years. In addition, you may be relieved of applicable penalties (see below).

Please complete this form if you wish to apply for the In-State Voluntary Disclosure Program. By completing and signing the form, you are representing that you are a qualified purchaser who meets all of the following criteria:

- Reside or are located within California, and have *not* previously registered with CDTFA or the Board of Equalization (BOE).
- Have *not* previously filed an Individual Use Tax Return with CDTFA or the BOE.
- Have *not* reported an amount for use tax on an Individual Income Tax Return with the Franchise Tax Board.
- Are *not* engaged in business in this state as a retailer, as defined in Revenue and Taxation Code section 6015.
- Have *not* been previously contacted by CDTFA or the BOE for failure to report the use tax imposed by Revenue and Taxation Code section 6202.
- Failure to pay the tax or file a return was due to reasonable cause and not a result of negligence or intentional disregard of the law.
- Are *not* purchasing a vehicle, vessel, or aircraft.

For our privacy policy and notice, visit our webpage at [www.cdtfa.ca.gov/privacy.htm](http://www.cdtfa.ca.gov/privacy.htm), or go to [www.cdtfa.ca.gov/formspubs/forms.htm](http://www.cdtfa.ca.gov/formspubs/forms.htm) and search for **CDTFA-324-GEN-WEB, Privacy Notice—Website—No Action Needed**.

**CERTIFICATION**

*I certify (or declare), under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.*

BUSINESS NAME	EIN	ACCOUNT NUMBER (see note)
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YOUR NAME	TYPE OF BUSINESS
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ADDRESS (street, city, state, zip code)

TELEPHONE NUMBER	PERIOD OPERATED IN CALIFORNIA
	From (month, day, year) To (month, day, year)

YOUR BUSINESS ACTIVITY IN CALIFORNIA

Individual    Sole Owner    Partnership    Corporation    Nonprofit Corporation    Married Co-Ownership

Registered Domestic Partnership    Other:

DESCRIBE HOW YOU ARE ENGAGED IN BUSINESS IN CALIFORNIA (If more space is needed, please attach separate sheet)

**Request for Relief of Penalty:** (If more space is needed, please attach separate sheet)

CDTFA may grant relief from penalty charges, but not interest charges with this statement if it is determined that a person's failure to file a timely return or payment was due to reasonable cause and circumstances beyond the person's control. If you are relieved of the penalty charges, you must still pay the interest due on late return payments and prepayments. Your request for relief from penalty may not be processed until the tax has been paid in full.

Under penalty of perjury, I request relief from penalty charges for the period(s) \_\_\_\_\_ because \_\_\_\_\_

I can attest to the fact that the person above meets the qualifications of Revenue and Taxation Code section 6487.06. I further attest that the person's previous failure to register with CDTFA or the BOE, file returns, and pay tax to CDTFA or the BOE was not due to negligence, intentional disregard of the law, fraud, or intent to evade the provisions of the California Revenue and Taxation Code.

SIGNATURE	TITLE	DATE
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In addition to this application, please visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) to complete the electronic registration and obtain your California Consumer Use Tax Account. (Note: Please enter the account number on this form in the *Account Number* field.) This application should be mailed to the CDTFA office nearest you within thirty (30) days of registration. You may not qualify for this program if your application is not submitted within the thirty (30) days. Please visit our website for a list of offices nearest you. For more information, please see publication 178, *Voluntary Disclosure Program*, which can be accessed through the CDTFA website listed above.

# CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION OFFICES

For general tax information visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).  
For account-specific information, contact your local office.

**SACRAMENTO HEADQUARTERS**      **651 Bannon Street, Suite 100, Sacramento, CA 95811**      **1-916-445-6464**  
**P.O. Box 942879, Sacramento, CA 94279-0001**

CALIFORNIA OFFICES	OFFICE ADDRESS	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, Bakersfield, CA 93301-1922	1-661-395-2880
Cerritos	12750 Center Court Drive South, Suite 400, Cerritos, CA 90703-8594	1-562-356-1102
El Centro	1550 West Main Street, El Centro, CA 92243-2832 (P.O. Box 197, El Centro, CA 92244-0197) <i>Note: closed 12:00 p.m. to 1:00 p.m. weekdays</i>	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200, Fairfield, CA 94534-1856	1-707-427-4800
Fresno	8050 North Palm Avenue, Suite 205, Fresno, CA 93711-5510	1-559-440-5330
Glendale	505 North Brand Boulevard, Suite 700, Glendale, CA 91203-3946	1-818-543-4900
Irvine	16715 Von Karman Avenue, Suite 200, Irvine, CA 92606-2444	1-949-440-3473
Oakland	1515 Clay Street, Suite 303, Oakland, CA 94612-1432	1-510-622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, Rancho Mirage, CA 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B, Redding, CA 96002-1146 (P.O. Box 492529, Redding, CA 96049-2529)	1-530-224-4729
Riverside	3737 Main Street, Suite 1000, Riverside, CA 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210, Sacramento, CA 95826-3889	1-916-227-6700
Salinas	923 E. Blanco Road, Suite 115, Salinas, CA 93901-4444	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200, San Diego, CA 92128-3434	1-858-385-4700
San Francisco	455 Market Street, Suite 620, San Francisco, CA 94105-2449	1-415-356-6600
San Jose	1741 Technology Drive, Suite 100, San Jose, CA 95110-1397	1-408-277-1231
Santa Rosa	50 D Street, Room 230, Santa Rosa, CA 95404-4771	1-707-576-2100
Ventura	4820 McGrath Street, Suite 260, Ventura, CA 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300, West Covina, CA 91790-2738 (P.O. Box 1500, West Covina, CA 91793-1500)	1-626-480-7200

SPECIAL TAX AND FEE PROGRAMS	OFFICE ADDRESS	TELEPHONE NUMBER
Special Taxes and Fees	651 Bannon Street, Suite 100, MIC:31, Sacramento, CA 9581 P.O. Box 942879, Sacramento, CA 94279-0031	1-800-400-7115

OUT-OF-STATE OFFICES	OFFICE ADDRESS	TELEPHONE NUMBER
Chicago, Illinois	120 N. La Salle Street, Suite 1500, Chicago, IL 60602-2412	1-312-201-5300
Houston, Texas	1415 Louisiana Street, Suite 1500, Houston, TX 77002-7471	1-713-739-3900
New York, New York	485 Lexington Avenue, Suite 400, New York, NY 10017-2600	1-212-697-4680
Western States	651 Bannon Street, Suite 100, Sacramento, CA 95811	1-916-227-6600

**FOR MORE INFORMATION**, call 1-800-400-7115 (CRS:711)

If you are unable to resolve a problem through normal channels, we encourage you to contact the  
Taxpayers' Rights Advocate Office for help at 1-888-324-2798.

*Addresses and telephone numbers are current as of June 2024 but are subject to change.  
We recommend you call the office before visiting.*

**Unless otherwise noted, all offices are open Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.**

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