

**INSTRUCTIONS
USED VEHICLE DEALER—SALES REPORT**

Beginning January 1, 2021, if you are a Used Vehicle Dealer, you are required to complete and file CDTFA-531-MV, *Used Vehicle Dealer—Sales Report*, with [CDTFA-401-A, State, Local, and District Sales and Use Tax Return](#), or [CDTFA-401-GS, State, Local, and District Sales and Use Tax Return—Motor Vehicle Fuel](#).

This schedule is used to report your taxable vehicle sales and the amount of sales tax paid (if any) to the California Department of Motor Vehicles (DMV). Amounts reported on this schedule are used to calculate your sales tax paid to DMV.

PREPARATION OF THE SCHEDULE

Prepare this schedule, and submit it with CDTFA-401-A or CDTFA-401-GS to the California Department of Tax and Fee Administration (CDTFA). To file your schedule online, go to www.cdtfa.ca.gov, and select *Login/Register*.

Complete the following information at the top of the schedule:

Due on or Before—Enter the due date of the return for this filing period.

Your Account Number—Enter your CDTFA account number.

Reporting Period—Enter the filing period for which the schedule is reporting, using an MMY format:

Filing monthly: Enter the month and year for which the schedule is reporting. For example, January 2021 (or any fraction thereof) would be “0121.”

Filing quarterly: Enter the last month of the quarter for which the schedule is reporting. For example, the third quarter 2020 (July 1 through September 30, 2020, or any fraction thereof) would be “0920.”

Filing calendar year: Enter the last month of the year for which the schedule is reporting. For example, the year 2020 (January 1 through December 31, 2020, or any fraction thereof) would be “1220.”

Filing fiscal year: Enter the last month of the year for which the schedule is reporting. For example, the fiscal year 2019/2020 (July 1, 2019 through June 30, 2020, or any fraction thereof) would be “0620.”

Your Dealer License Number(s)—Enter your dealer license number(s).

I have no taxable sales of vehicles this period—Enter zero on the first line for columns C, D, and E if you have no taxable sales of vehicles to report this period.

Column A Enter the Report of Sale (ROS) number, as reported to DMV.

Column B Enter the used Vehicle Identification Number (VIN).

Column C Enter the vehicle selling price reported to DMV for taxable sales of vehicles. Include all taxable sales of vehicles, even if sales tax was not paid to DMV. Only include sales made in this reporting month that were included in your total sales. Any charges related to sales not reported to DMV (for example: document fees, smog certification fees, mandatory warranties, among others) should be reported on line 1, Total Sales.

Column D Enter the vehicle sales tax paid to DMV. Only include payments made to DMV on or before this return due date. If sales tax was not paid to DMV, enter 0.

Column E Enter the penalty amount for late sales tax payments made to DMV, if applicable. If none, enter 0.

Total Vehicle Sales Reported and Sales Tax Paid to DMV

Column C Total This is the total amount of column C.

Column D Total This is the total amount from column D. Enter this amount on CDTFA-401-A or 401-GS, page 1, line 24.

Column E Total This is the total amount from column E. Enter this amount on CDTFA-401-A or 401-GS, page 1, line 27.

For more information, visit our website at www.cdtfa.ca.gov. You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.