

CLAIMED INCORRECT DISTRIBUTION OF LOCAL TAX – SHORT FORM

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

Instructions: This claim must contain sufficient factual data to support the probability that local tax has been erroneously allocated and distributed. Sufficient factual data must include, at a minimum, **all** of the information below for each business location being questioned. Please submit the completed claim via email to: LRB-PetitionInquiry@cdtfa.ca.gov.

- 1) Taxpayer name, including owner name and fictitious business name or DBA (doing business as) designation.
- 2) Taxpayer’s permit number or a notation stating: “no permit number.”
- 3) Taxpayer’s business address.
- 4) Complete description of taxpayer’s business activity(ies).
- 5) Specific reasons and evidence why the taxpayer’s allocation is questioned. In cases where it is reported that the location of the sale is an unregistered location, evidence must be submitted that the unregistered location is a selling location, as explained by Regulation 1699, or is a place of sale, as determined under Regulation 1802. In cases that involve shipments from an out-of-state location and a claim that the tax is sales tax and not use tax, evidence must be submitted that there was participation by an in-state office of the out-of-state retailer and that title to the goods passed in this state.
- 6) Name, title, and telephone number for a contact person.
- 7) The tax reporting period(s) involved.

NAME OF JURISDICTION	ALLOCATION PERIOD(S) IN QUESTION
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REASON FOR QUESTIONING THE ALLOCATION

SECTION I – GENERAL BUSINESS INFORMATION

OWNER NAME	BUSINESS NAME	
BUSINESS ADDRESS <i>(street, city, state ZIP code)</i>		
CALIFORNIA SELLER’S PERMIT NUMBER	DATE BUSINESS STARTED	CURRENTLY OPERATING <div style="text-align: center;">Yes No</div>
DESCRIPTION OF OPERATION OF BUSINESS		

Contact person for more information regarding the taxpayer’s allocation of local tax:

NAME	TITLE
DAYTIME TELEPHONE NUMBER	BEST TIME TO CALL
MAILING ADDRESS <i>(street, city, state ZIP code)</i>	EMAIL ADDRESS

SECTION II – QUESTIONS ABOUT THE BUSINESS

Has this business changed locations? Yes No

If yes, list previous address and dates of operation:

ADDRESS *(street, city, state ZIP code)*

DATES OF OPERATION

From: _____ To: _____

Contact person to send acknowledgement and future correspondence to:

NAME	
MAILING ADDRESS <i>(street, city, state ZIP code)</i>	EMAIL ADDRESS