

SPECIAL REPORTING PERIODS FOR SALES AND USE TAX

The California Department of Tax and Fee Administration (CDTFA) generally requires businesses to file their sales and use tax returns for regular calendar periods. However, if your business has established accounting periods that do not correspond to regular calendar periods, the CDTFA may be able to customize your tax reporting periods to suit your accounting practices.

For example, you may file your tax returns on a quarterly frequency. The CDTFA's quarterly return for the first quarter of the calendar year includes the period from January 1 through March 31. If, however, your first quarter accounting period runs from January 7 through April 4, you may request that you be allowed to report transactions for that specific period.

How do I request CDTFA approval of special reporting periods?

If you would like to file sales and use tax returns and pay tax based on special reporting periods, please complete the enclosed CDTFA-715, *Request for Special Reporting Periods*, or provide a schedule with your account number indicating the exact periods you want to report on each return for the next two years. The reporting periods requested must be based on the same reporting frequency the CDTFA has already established for your account. For example, if you now file sales and use tax returns on a quarterly frequency, your request must also list four quarterly periods. Each period can differ from the conventional calendar quarter.

Please note: If you are required to make monthly prepayments, the schedule must include the dates of the monthly prepayment periods within each quarterly period.

What if I make quarterly prepayments or file monthly and my records include thirteen, rather than twelve, accounting periods?

The CDTFA can accommodate sellers filing on a monthly or quarterly prepayment frequency who maintain records for a thirteen-period year. If you keep your records in this manner, please be sure to indicate the thirteenth period on your request.

May I request permanent approval of my special reporting periods?

Yes, if your accounting periods will stay the same year after year. If the CDTFA establishes a permanent special filing schedule for your business, no change will be made until you notify us that you wish to alter the schedule or return to regular calendar periods. To make such a request, you must file a new CDTFA-715.

How will my request be processed?

The CDTFA's Return Analysis Unit (see address next page) will first review your proposed reporting periods to verify that it conforms to the requirements of your current filing frequency. If your proposed reporting periods conflict with these requirements, we will contact you to discuss possible alternatives. When your request is approved, we will send you an authorization letter and a calendar that lists your approved reporting periods and the due dates for your returns. You must verify that the periods listed on the authorization letter accurately reflect your request or any agreed-upon changes.

Please note: Please continue to file your returns based on regular calendar periods until you receive your special reporting period authorization letter from the CDTFA.

May I apply for special reporting periods for multiple accounts?

Yes, provided you list all account numbers on your request form or an attachment. If you wish to add additional accounts to an approved special reporting period schedule, you must submit a new CDTFA-715. We will not automatically assign or approve special reporting periods for new or additional accounts based on a previously approved request.

Can I change reporting periods or return to regular calendar reporting periods?

You may use CDTFA-715 to request a revision to your reporting periods or to request that you be returned to regular calendar reporting periods. In either case, you must continue to file according to your approved schedule until you receive written confirmation that your request for change or cancellation has been approved.

Will I need to renew my request in the future?

Yes, unless you requested and received permanent approval of your special reporting periods. If you do not request a permanent change, we will ordinarily approve your request only for those periods you list on CDTFA-715. The form includes adequate space to list reporting periods for two years. (You may submit a request that covers a longer period of time if you wish, provided all reporting periods are listed.) Approximately 90 days before your approval expires, we will send you an expiration letter and another request form. If you wish to continue to file returns for special reporting periods, you will need to submit a new request at least 30 days prior to the expiration date noted in the letter.

Whom do I contact for more information?

The CDTFA's Return Analysis Unit is responsible for all special reporting period requests. For more information, you may write to:

Return Analysis Unit
Attn: Special Reporting Desk
California Department of Tax and Fee Administration
P.O. Box 942879
Sacramento, CA 94279-0035

Or, for further assistance, you may call 1-916-445-7732 and ask for the Special Reporting Desk.

REQUEST FOR SPECIAL REPORTING PERIODS

(Please read instructions on reverse before completing this request. Please print legibly or type.)

SECTION I: ACCOUNT AND REQUEST INFORMATION

OWNER NAME _____

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

ACCOUNT NUMBERS _____

TYPE OF ACTION *(check only one)*

New

Revise

Is This Request For *Permanent* Special Reporting Periods?

Extend

Remove

Yes No

SECTION II: PROPOSED REPORTING PERIODS

(Please complete Part A, B, or C below according to your current filing frequency.)

PART A: YEARLY OR FISCAL YEARLY FILERS *(List one period for each year.)*

1ST YEAR

2ND YEAR

FROM _____ TO _____
(Month/Day/Year) (Month/Day/Year)

FROM _____ TO _____
(Month/Day/Year) (Month/Day/Year)

PART B: QUARTERLY FILERS *(List four periods for each year.)*

1ST YEAR

2ND YEAR

FROM _____ TO _____
(Month/Day/Year) (Month/Day/Year)

FROM _____ TO _____
(Month/Day/Year) (Month/Day/Year)

PART C: QUARTERLY PREPAY OR MONTHLY FILERS *(List twelve or thirteen periods for each year.)*

1ST YEAR

2ND YEAR

FROM _____ TO _____
(Month/Day/Year) (Month/Day/Year)

FROM _____ TO _____
(Month/Day/Year) (Month/Day/Year)

SIGNATURE OF OWNER OR AUTHORIZED REPRESENTATIVE

DAYTIME TELEPHONE NUMBER

DATE

NOTE: This request cannot be processed without the required signature.

INSTRUCTIONS REQUEST FOR SPECIAL REPORTING PERIODS

SECTION I: ACCOUNT AND REQUEST INFORMATION *(Must be completed for all requests.)*

Please provide all information requested. If you are requesting a special schedule for more than one account, be sure to list all account numbers. If necessary, a list may be attached to the request form.

Type of Action: *(Check only one box.)*

- NEW: If your request is new, or if you wish to add new accounts to an already-approved special reporting schedule.
- REVISE: If you wish to revise a previously-approved special reporting schedule.
- EXTEND: If you wish to extend an approved special reporting schedule that is expiring.
- REMOVE: If you wish to be removed from your special reporting schedule.

Please indicate whether you are requesting a permanent change to your tax reporting periods by checking the appropriate box. If you do not request a permanent change, your request will generally be approved only for those periods you list on this form.

SECTION II: PROPOSED REPORTING PERIODS

Please complete Part A, B, or C, depending on your current filing frequency. List your requested reporting periods for the next two years with beginning and ending dates for each period. For example, if you currently file quarterly, you must complete Part B and list four proposed quarterly periods for each year.

Note to accounts reporting on a quarterly prepayment frequency - As required by law, the CDTFA will adjust the length of the second prepayment period of your second tax reporting quarter. The second prepayment period will be extended by 15 days. Any adjustment will be noted on your authorization letter and the accompanying tax reporting calendar.

Example: If, for the second quarter, you request a second prepayment period beginning on May 3 and ending on June 2, we will adjust the closing date of the period to June 17.

To expedite the processing of your request, please be sure to fully and accurately complete this form. Your form **must** be signed by the business owner, or authorized representative, and dated. Please mail your completed request to:

Return Analysis Unit
Attn: Special Reporting Desk
California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-0035