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FIND ARTICLES OF INTEREST

Select the page number in the *In This Issue* section to move directly to the page of your interest. Click on the CDTFA icon in the top left corner of the page to return to the table of contents. Links within the articles will take you to our website where you can find more information on the topic referenced.

KEEP A COPY FOR YOUR FILES

This electronic format allows you to print the entire publication or to print just the pages you want. If you are going paperless, download this document to your computer.

STAY INFORMED

This newsletter is published each December.

For more information regarding special taxes and fees administered by CDTFA, please go to www.cdtfa.ca.gov.

You can also sign up online to receive this newsletter at [Sign Up for CDTFA Updates](#).



NEW LEGISLATION



The following is a summary of law changes enacted during the 2021 California legislative session that affect several CDTFA special tax and fee programs. The changes described in this article are effective January 1, 2022, unless otherwise noted.

Assembly Bill (AB) 141 (Stats. 2021, ch. 70) effective July 12, 2021, consolidates the three state cannabis programs into one new state department, the Department of Cannabis Control (DCC) within the Business, Consumer Services, and Housing Agency, and transfers the corresponding powers, duties, functions, and responsibilities to that department. DCC regulations allow cannabis or cannabis products to be designated as a trade sample by certain licensees. On and after January 1, 2022, AB 141 also exempts from the cultivation tax all harvested cannabis that will be, or has been, designated a trade sample and all harvested cannabis that is used to manufacture a cannabis product that is designated a trade sample. See related article in the [Cannabis Taxes](#) section.

AB 148 (Stats. 2021, ch. 115) effective July 22, 2021, expands the registration requirement for the oil spill prevention and administration (OSPA) fee to include two new facility types: renewable fuel production facility and renewable fuel receiving facility. Beginning October 1, 2021, AB 148 increases the OSPA fee on crude oil and petroleum products from six and one-half cents (\$0.065) to eight and one-half cents (\$0.085) per barrel. Beginning January 1, 2022, it expands the imposition of the OSPA fee to include renewable fuel. Starting July 1, 2023, the bill requires the annual OSPA fee rate adjustments to be based on changes in the California Consumer Price Index. AB 148 also requires online filing for the monthly OSPA fee return. See related articles in the [Oil Spill Prevention and Administration Fees & Oil Spill Response Fee](#) section.

AB 1402 (Stats. 2021, ch. 421) amends the Marketplace Facilitator Act to require marketplace facilitators to register with CDTFA to collect and pay certain fees administered according to the Fee Collection Procedures Law (FCPL) that are imposed upon the retail sale of tangible personal property in California. For purposes of AB 1402, fees administered according to the FCPL include the California tire fee, the covered electronic waste recycling (eWaste) fee, the lumber products assessment, and the California battery fee.

Senate Bill (SB) 158 (Stats. 2021, ch. 73) revises the Department of Toxic Substances Control hazardous substances taxes/fees administered by CDTFA, including changes as follows:

- Repeals the disposal fee, effective June 30, 2022.
- Revises fee payments to coincide with a fiscal year basis, as opposed to a calendar year basis.
- Repeals the generator fee and creates a new generation and handling fee, applied on a per-ton basis, effective January 1, 2022.
- Establishes a new sub-account within the Hazardous Waste Control Account: Hazardous Waste Facility Account.
- Increases the facility and environmental fees, effective January 1, 2022.

See related article in the [Hazardous Substances Taxes/Fees](#) section.

SB 395 (Stats. 2021, ch. 489) establishes the Health Careers Opportunity Grant Program and requires a purchaser of electronic cigarettes to pay a tax of 12.5 percent of the gross receipts from the retail sale of electronic cigarettes in California beginning July 1, 2022. The bill requires a retailer to collect the tax from the consumer at the time of the electronic cigarette retail sale.

SB 824 (Stats 2021, ch. 432) makes various changes to statutes administered by CDTFA including, but not limited to, the following changes. The bill revises the collection cost recovery fee to be an amount less than or equal to CDTFA's costs for collection. The bill requires prepaid mobile telephony services (MTS) sellers (other than services suppliers) to pay the 911 surcharge imposed on prepaid MTS by electronic funds transfer (EFT) if they pay sales and use tax by EFT. SB 824 aligns the timber yield tax interest rates with other program rates, allows CDTFA to disclose information regarding a marine invasive species fee billing to any agent of a vessel owner or operator, and requires online filing for the cigarette and tobacco products tax and emergency telephone users surcharge (ETUS). The bill also repeals CDTFA's exemption from the Administrative Procedures Act for purposes of adopting regulations, allows additional disclosure of information for cigarette and tobacco products, childhood lead prevention, and ETUS programs, and makes changes to ETUS and timber yield tax penalty provisions.



ONLINE SERVICES

You can easily file your return online

Since all CDTFA programs have transitioned to our new [online services system](#), you no longer receive paper returns by mail. Filing your return is quick and easy - the system calculates the tax due based on the information you enter. Additionally, online filing helps reduce errors by alerting you when entries are missed which can help you avoid interest and penalties that can be incurred when reporting incorrect information. By filing your return online, you also avoid additional cost of postage.

Once you have completed and transmitted your return to us, it is automatically posted to your account.

In addition to being able to view previously filed online returns, you can:

- File amendments,
- File your return early, and
- Set a future date to make your payment, so long as the payment is made before the due date of the return.

To file your return online, go to www.cdtfa.ca.gov, and select *File a Return*.



Submit your response or documents online

If you receive a letter from us which requires a response or a submission of additional documents, you can now submit your reply using our [online services system](#). You do not need to log in to your account. Instead, from the *Limited Access Functions* menu:

- Select the *Respond to a Letter/Inquiry* option,
- Enter the Letter ID and Letter Date, which are in the upper right-hand corner of the letter,
- Upload applicable Excel, Word, or PDF documents (limited to 25 MB), and
- Provide a contact name and telephone number.

You will receive a submission confirmation number and date stamp for tracking purposes. Your response will be promptly directed to the appropriate team member for review and processing. If you have questions or need help with the upload process, or any of our other services, contact our Customer Service Center at 1-800-400-7115 (CRS:711), Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays, or call the phone number listed on the letter you received.

ALCOHOLIC BEVERAGE TAX



How to request approval for destruction of spoiled beer or wine

If you are a registered beer and wine importer, beer manufacturer, or winegrower, you can submit a request for destruction of spoiled beer or wine by completing [CDTFA-775, Approval Request and Declaration of Destruction for Spoiled Beer or Wine](#), and email it to us at CDTFA775@cdtfa.ca.gov.

We will review your requests and contact you if we determine you are required to have supervised destruction or if you need to provide any supporting documents.

After you receive approval from us and the designated beer and/or wine has been destroyed, an exemption or credit can be claimed on your return. An exemption or credit may not be claimed on your return without our prior approval.

We invite you to visit our website at www.cdtfa.ca.gov and review our [Tax Guide for Alcoholic Beverages](#) for more information.



CANNABIS TAXES



Cannabis tax rates

Cannabis excise tax mark-up rate

We are responsible for determining the cannabis mark-up rate every six months. We have determined the cannabis mark-up rate will remain at 80 percent for the period of January 1, 2022, through June 30, 2022. The mark-up rate must be used by distributors to compute the average market price of cannabis or cannabis products sold or transferred to a cannabis retailer in an arm's length transaction.

Cultivation tax rates

Beginning January 1, 2022, the cultivation tax rates reflect an adjustment for inflation as required by the Cannabis Tax Law. The adjusted rates for each category (flowers, leaves, and fresh cannabis plant) will be reflected on the monthly and quarterly cannabis tax returns beginning January 1, 2022.

Please see our [special notice](#), *Cannabis Rates Effective January 1, 2022*, for additional information.

For the current and prior cannabis tax rates, see our [Special Taxes and Fees Rates](#) webpage under *Cannabis Taxes*.

Cannabis trade samples

California law allows certain cannabis licensees to provide cannabis trade samples to other licensees for targeted advertising of cannabis or cannabis products. Cannabis or cannabis products provided to other cannabis licensees as trade samples are exempt from the cultivation tax and the cannabis excise tax (see [Assembly Bill 141 \(Stats. 2021, ch. 70\)](#)).

For more information regarding the application of the cannabis taxes on cannabis trade samples and documentation guidance, please see our [special notice](#), *Cannabis Trade Samples Exempt from Cannabis Taxes*, and view the *Cannabis Trade Samples* section under each tab in our [Tax Guide for Cannabis Businesses](#).

Cannabis excise tax

Arm's length or non-arm's length transaction

To properly calculate the 15 percent cannabis excise tax, cannabis distributors must determine whether the sale or transfer to the cannabis retailer is considered an *arm's length transaction* or a *non-arm's length transaction*.

What is an arm's length transaction?

An arm's length transaction is defined as a sale, entered into in good faith, between the cannabis retailer and its supplier at a sales price that reflects the fair market value in the open market between two informed and willing parties, neither under any compulsion to participate in the transaction.

What is a non-arm's length transaction?

A non-arm's length transaction is a transaction that does not meet the definition of an arm's length transaction, meaning there is no good faith sale to a cannabis retailer at a fair market price. An example is when a distributor sells cannabis to a cannabis retailer that has common ownership with the distributor, at a discounted price that does not reflect fair market value, offered only to this cannabis retailer with the same common ownership.

For more information and examples regarding arm's length and non-arm's length transactions, and how to calculate the cannabis excise tax for each type of transaction, please view the following two tax facts that are located in our [Tax Guide for Cannabis Businesses](#) under the *Tax Facts* tab.

- [Cannabis Excise Tax: Arm's Length or Non-arm's Length Transactions](#)
- [How to Calculate the Cannabis Excise Tax Due](#)



CIGARETTE AND TOBACCO PRODUCTS: TAXES AND LICENSING



New tax rate for other tobacco products effective July 1, 2021, through June 30, 2022

The new tax rate for other tobacco products (products other than cigarettes) is 63.49 percent of the wholesale cost, effective July 1, 2021, through June 30, 2022, and is subject to change annually.

For more information, please see our [special notice](#), *New Tax Rate on Other Tobacco Products Effective July 1, 2021, through June 30, 2022*. Current and historical tobacco products tax rates are posted on the *Tax Rates – Special Taxes and Fees* webpage under the [Cigarette and Tobacco Products Tax](#) section.

New reporting requirement for cigarette manufacturers and importers

Beginning with the August 2021 filing period, you must complete a new column titled, *Total Cigarettes Sales Price*, which was added to the *Cigarette Tax Disbursement Schedule*. This schedule must be completed when filing the *Cigarette Distributor/Importer Tax Report*, and the *Cigarette Manufacturer's Tax Return of Taxable Distributions in California*.

Details about reporting the *Total Cigarettes Sales Price* are available in our [notification](#), mailed in June 2021, *New Reporting Requirement on the Cigarette Tax Disbursement Schedule Beginning with the August 2021 Filing Period*. Please visit our [Cigarette and Tobacco Products Online Filing](#) webpage for online filing resources, templates, and instructions for preparing cigarette tax schedules.

You may need to register as a tobacco manufacturer under new Regulation 4077

[Regulation 4077](#), *Tobacco Product Manufacturer*, defines a tobacco product manufacturer and clarifies when a tobacco retailer is and is not a tobacco product manufacturer.

A tobacco product manufacturer is:

- Any person, including any repacker or relabeler, who manufactures, fabricates, assembles, mixes, blends, combines, processes, or labels a finished tobacco product.
- An owner of a brand or formula for a tobacco product, who contracts with another person to complete the fabrication and assembly of the product to the brand or formula owner's standard.
- A retailer who mixes, blends, or combines a tobacco product that is not suitable for human consumption, such as liquid nicotine, with other ingredients or components to make a tobacco product that is suitable for human consumption.

A tobacco product manufacturer who is also a tobacco product retailer must also register as a tobacco products distributor.

A tobacco product retailer is not a tobacco product manufacturer when a retailer:

- Packages liquid nicotine with other items or finished tobacco products together as one unit.
- Allows customers to mix, blend, or combine liquid nicotine and other components after a sale.
- Mixes, blends, or combines finished tobacco products, such as pipe tobacco.

A tobacco retailer who is not licensed as a tobacco product manufacturer, importer, or distributor must purchase tobacco products from a licensed tobacco products distributor or wholesaler.

For more information, please see [Regulation 4077](#), *Tobacco Product Manufacturer*.



Important changes to Regulation 4076, Wholesale Cost of Tobacco Products

Updates to [Regulation 4076](#), *Wholesale Cost of Tobacco Products*, provide clarification for calculating your wholesale cost of tobacco products for tax purposes. Some important changes include:

- Defines electronic cigarettes (eCigarettes) as a device, delivery system, component, part accessory, liquid (eJuice or eLiquid), or substance sold in combination with or containing nicotine.
- Defines an eCigarette as *sold in combination with* nicotine when any of the items are:
 - sold in its original manufacturer packaging as one unit, or
 - sold for a single price before or when the liquid or substance containing nicotine is distributed.
- Describes the costs included in manufacturing costs if a manufacturer or an importer is also the distributor.
- Updates and adds examples of estimating or calculating the wholesale cost.

- Adds helpful examples of tobacco and non-tobacco products, particularly in connection with eCigarettes and nicotine products.

For more information, please see [Regulation 4076](#), *Wholesale Cost of Tobacco Products*.

Online filing requirement for cigarette and tobacco products licensees/taxpayers starts January 1, 2022

Beginning January 1, 2022, [Senate Bill 824](#) (Stats. 2021, ch. 432) requires that cigarette and tobacco products reports and returns be filed electronically. If you already file online, no action is needed. But, if you are *not* already filing online and have *not* created a username and password in our online services system, a unique security code is required to complete this process. Please view our [video tutorials](#) online for assistance with creating a username and password and filing online.

DIESEL AND MOTOR VEHICLE FUEL TAXES

Diesel and motor vehicle fuel online filing tips

Diesel and motor vehicle fuel returns, reports, and refund claims have supporting schedules containing transaction level details of fuel movements. Here are some of the more common diesel and motor vehicle fuel filing issues, along with potential solutions:

- Failure to upload error: This issue is often caused by using a file template that is corrupt or outdated. Using the most current template, which you will find on our [Motor Fuels Online Filing](#) webpage, will often solve this problem.
- Data format errors: These errors often occur when data formatted as *general* or *text* is downloaded into a schedule field that is formatted for numeric values. To avoid this error, ensure that the numbers are formatted as *numeric*. Also, we suggest removing leading zeros and extra non-numeric characters from numbers.
- Date errors: This issue can occur when using a stored filing template. Remember to update the filing period each time a file is submitted. This prevents duplicate filings and alleviates potential tax return delinquency issues.
- Payment errors: When a payment is included in the EDI or FLT submission, it is not necessary to select *Make a Payment* on the return submission confirmation page. When a payment is included in both the EDI or FLT and the return submission page, a duplicate payment can occur.

The latest filing templates, instructions, data formats, and filing examples can be accessed on our [Motor Fuels Online Filing](#) webpage.





International Fuel Tax Agreement - recordkeeping and reporting responsibilities

The International Fuel Tax Agreement (IFTA) is an agreement among U.S. states and provinces in Canada, that simplifies the reporting of fuel use taxes by interstate motor carriers operating in two or more member states or provinces. The purpose of IFTA is to establish and maintain a single fuel tax license for all your qualified motor vehicles (QMV), authorizing them to travel in all IFTA jurisdictions, and requiring you to file only one tax return each quarter with your base jurisdiction to report your fuel usage and mileage for all IFTA member states and provinces. As an IFTA licensee, your responsibilities are to:

- Prepare and maintain operational records for each QMV to support all distance traveled, all fuel purchases, and other information required by IFTA.
- Maintain these records for a period of four years from the due date of your quarterly fuel use tax return, or the date the return was filed, whichever is later.
- Report your travel and fuel purchases for each QMV on the IFTA Carrier Return.
- Complete and file the quarterly IFTA Carrier Return on or before the due date for each reporting period. You must pay amounts due on or before the due date of the return or billing.

- Display an IFTA decal on each side of the cab on each of your QMVs. You must keep a copy of your IFTA license in the cab of each of your QMVs.

You can find detailed information on each of the above requirements in [publication 50, A Guide to the International Fuel Tax Agreement](#).

Soy oil used as a feedstock

A diesel fuel supplier using soy oil as a feedstock to produce renewable diesel fuel should report imports of rail receipts of soy oil (product code 285) or other oils (product code 960, organic oils), used as a feedstock to produce renewable fuel/diesel fuel, on Schedule 3Y, *Imports Below the Terminal Rack Not Subject to Tax*.



EMERGENCY TELEPHONE USERS (911) SURCHARGE

911 surcharge rate to remain at 30 cents (\$0.30) for 2022

The Governor's Office of Emergency Services (OES) sets the rate for the 911 surcharge each year and has determined that the rate will remain at 30 cents (\$0.30) for the year 2022. Visit our website for the current and historical [rates](#).

Online filing required for service suppliers starting January 1, 2022

Starting January 1, 2022, service suppliers are required to file the monthly *Emergency Telephone Users Surcharge Return* using our online services system. If you have not created a username and password, a unique security code is required to complete this process. For assistance with creating a username and password, and filing online, please view our [tutorials](#).





HAZARDOUS SUBSTANCES TAXES/FEES

New changes to Hazardous Substances Tax/Fee Programs beginning January 1, 2022

On July 12, 2021, [Senate Bill \(SB\) 158](#) (Stats. 2021, ch. 73) was signed into law, making major changes to the Department of Toxic Substances Control (DTSC) and creating the Board of Environmental Safety within DTSC. SB 158 also makes major fee reform changes and revises the hazardous waste facility, generator, environmental, and disposal fees administered by us.

Changes include:

- Increases to fee rates starting January 1, 2022.
- Repeal of the disposal fee, effective June 30, 2022.
- Repeal of the generator fee and creation of the generation and handling fee at \$49.25 per ton or each fraction of a ton, effective January 1, 2022.
- Revisions to the environmental fee, to apply to organizations with 100 or more qualifying employees, effective January 1, 2022.
- Revisions to the return and/or payment due dates for the generation and handling fee, the environmental fee, and the facility fee, effective January 1, 2022.
- Changes to the facility fee reporting period to fiscal year, beginning July 1, 2022.
- Removal of certain exemptions for the facility fee and the generation and handling fee, starting July 1, 2022.

Additional information can be found in our special notices available in our [Hazardous Substances \(Waste\) Fee Guide](#), in the *Resources* section. The guide will be updated as more information becomes available.



MARINE INVASIVE SPECIES FEE



Power of Attorney (POA) no longer required for marine agents to receive copies of marine invasive species fee billings

We will no longer require a [CDTFA-392, Power of Attorney \(POA\) form](#) or [CDTFA-5226, Marine Invasive Species Fee-Agent Agreement](#) (Agent Agreement) to provide copies of billings to marine agents. Effective January 1, 2022, [Senate Bill 824](#) (Stats. 2021, ch. 432) allows us to disclose information regarding marine invasive species fee to any agent of a vessel owner or operator. We will send marine agents a copy of the billing for each arrival based on the information we receive from the Marine Exchange. If you choose to continue completing the POA or Agent Agreement, we will keep them on file for reference purposes.



OIL SPILL PREVENTION AND ADMINISTRATION FEE & OIL SPILL RESPONSE FEE



Renewable fuel registration and reporting requirements for the oil spill prevention and administration fee

Beginning January 1, 2022, the oil spill prevention and administration (OSPA) fee will apply to renewable fuel received at marine terminals and refineries as well as at two new facility types. These changes are due to the enactment of [Assembly Bill 148 \(Stats. 2021, ch. 115\)](#).

New registration requirement

Two new facility types must register with us for the OSPA fee:

- *Renewable fuel production facility* – a facility that produces renewable fuel for blending or shipment.
- *Renewable fuel receiving facility* – a facility that is the first point of renewable fuel receipt in California that originated from outside California, that receives renewable fuel delivered by railroad tank car, tank truck, pipeline, or vessel. A renewable fuel receiving facility may include, but is not limited to, a refinery, a marine terminal, a railroad tank car to tank truck transfer facility, or other storage and distribution facility.

How to register for an OSPA fee account

Register online: You may register online for an OSPA fee account or add new facility types to your current OSPA fee account.

- If you do not currently have any accounts, permits, or licenses with us, please [register](#) online at www.cdtfa.ca.gov by selecting the *Login/Register* button. From our *Taxpayer Online Services Portal* webpage, under the heading *Registration*, select [Register a New Business Activity](#). If you sell items or goods in California, select this option and then complete the registration process. If you do not need a seller's permit, then choose the option *Operating in California as a: marine terminal, refinery, renewable fuel receiving facility, renewable fuel production facility*.

- If you already have other accounts, permits, or licenses with us and need to register for an OSPA fee account, please log in with your username and password. Under the *I Want To* section, select *Business Activity; More; Register a New Business Activity*, and complete the registration process.
- If you have an OSPA account, you will be able to add the new facility type(s) to your account when you file your OSPA fee return.

What is renewable fuel?

Effective July 22, 2021, *renewable fuel* means any liquid produced from nonpetroleum renewable resources that is used or useable as a fuel, or such liquid that may be blended with other types of fuels. *Renewable fuel* includes fuels that may contain up to five percent petroleum products, such as denatured ethanol.

Please view our special notice, *Renewable Fuel Registration and Reporting Requirements for the Oil Spill Prevention and Administration Fee*, available on our online [Oil Spill Prevention and Administration Fee & Oil Spill Response Fee Guide](#) for more information.

Oil Spill Response Fee Annual Information Return – new definition of petroleum products

When preparing your [CDTFA-501-IR, Oil Spill Response Fee Annual Information Return](#), for the calendar year 2021, do not include in your number of barrels of petroleum products received, alcohol fuels containing up to five percent (5%) petroleum products, for example, denatured ethanol, for the period July 22, 2021, through December 31, 2021.



We've updated the impacted definitions that are listed on your [CDTFA-501-IR](#) return and included a note stating, "As of July 22, 2021, the definition of petroleum products changed to remove reference to alcohol fuels that contain petroleum products and includes renewable fuel containing more than five percent (5%) petroleum products."

[AB 148](#) (Stats. 2021, ch. 115) made several changes to the oil spill prevention and administration fee; however, the only changes that impact the oil spill response fee are the new and revised definitions.

Therefore, there are no changes to the CDTFA-501-IR regarding who needs to file the return and the product categories (crude oil and petroleum products) that must be reported.

TIMBER YIELD TAX



Interest and penalty changes for the Timber Yield Tax Program

[Senate Bill 824](#) (Stats. 2021, ch. 432) revises the method of determining interest on timber yield tax underpayments and overpayments for all taxpayers. It also changes the timber yield tax interest accrual from daily to monthly.

SB 824 allows us to compute interest due on a timber yield tax late payment on a daily basis in cases where an electronic tax payment was made one business day late, provided all of the following apply:

- The payment was made by electronic means (for example, payments made by Electronic Funds Transfer (EFT), credit card, or ACH debit through our online services) and was made no more than one business day after the due date,
- The taxpayer was granted relief from all penalties that applied to the tax payment, and
- The taxpayer filed a request for an adjustment to the interest computation with us.

Lastly, SB 824 modifies the timber yield tax late filing penalty to be either 10 percent or \$100, whichever is greater, if the tax return is not filed by its due date.

For more information about the timber yield tax, please see our [Tax Guide for Timber Yield Tax](#).



GENERAL INTEREST

Privacy notice

Every year CDTFA is required to notify all active account holders of their privacy rights. Please review our [Privacy Notice](#) for information regarding your privacy rights. Your account records are covered by the [Information Practices Act](#) (Civil Code section 1798) and you are entitled to review your records. If you have additional questions, please contact our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

New and revised publications involving special taxes and fees January 1, 2021, through December 31, 2021

Publication Name	Publication Number	Revision Date
<i>California Use Fuel Tax: A Guide for Vendors and Users</i>	12	09/21
<i>Auto Repair Garages and Service Stations</i>	25	07/21
<i>Motor Vehicle Dealers</i>	34	03/21
<i>Taxes and Fees Administered by the California Department of Tax and Fee Administration</i>	41A	08/21
<i>Guide to the International Fuel Tax Agreement</i>	50	09/21
<i>Collection Procedures</i>	54	01/21
<i>Procedimientos de Cobro (The Spanish version of Collection Procedures.)</i>	54-S	01/21
<i>Do You Need a California Fuel Permit or License?</i>	84	09/21
<i>What to Expect in a Computer-Assisted Audit</i>	147	08/21
<i>Striking Gold in California, What You Need to Know About Taxes and Your Small Business</i>	170	01/21
<i>California Department of Tax and Fee Administration Annual Report 2019-20</i>	306	08/21
<i>Tax Help for the Cannabis Industry</i>	557	09/21
<i>Direct Transmitter's Guide</i>	572	11/21



Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Information and assistance to help you comply with the various tax and fee laws we administer.
- Fair and courteous treatment and prompt service.
- Confidentiality.
- Appeal a Notice of Determination or file a claim for refund as allowed by law.

Along with those rights, you have responsibilities to:

- Stay informed about tax and fee laws and regulations that affect your business.
- Report and pay taxes and fees when due.
- Respond promptly to our attempts to contact you.
- Inform us of changes to your business ownership or address.
- Maintain adequate records.

For more information, please visit our *Taxpayers' Rights Advocate Office* webpage at www.cdtfa.ca.gov/tra. The Taxpayers' Rights Advocate Office can be reached toll-free at 1-888-324-2798 or by email at txrtsweb@cdtfa.ca.gov.



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

**SPECIAL
TAXES AND FEES**

NEWSLETTER

NEED MORE INFORMATION?

SPECIAL TAXES AND FEES

California Department of Tax and Fee Administration, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

EMAIL

www.cdtfa.ca.gov/email

CUSTOMER SERVICE CENTER

1-800-400-7115 (CRS:711)

Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

TAX EVASION HOTLINE

1-888-334-3300

LEGISLATION

www.leginfo.legislature.ca.gov

TAXPAYERS' RIGHTS ADVOCATE

www.cdtfa.ca.gov/tra

1-888-324-2798

CONTACT AND WEBSITE

Visit www.cdtfa.ca.gov for information, regulations, forms and publications, translated publications, and more.

ONLINE SERVICES

Find out how flexible online filing can be.

We offer several options to make it easier for you to file your returns and pay your taxes or fees online. You can find them on the [homepage](#) of our website under [File a Return and Pay Taxes](#).