



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Firearm and Ammunition Excise Tax Certificate of Registration

Beginning July 1, 2024, licensed firearms dealers, ammunition vendors, and firearms manufacturers making retail sales in California (sellers of firearms, firearm precursor parts, or ammunition) are required to register with us for a Firearm and Ammunition Excise Tax (FET) Certificate of Registration. They must also pay an excise tax at the rate of 11 percent of the gross receipts from the retail sales (sales to consumers) in California of any firearm, firearm precursor part, or ammunition.¹

Registration

If you are a seller of firearms, firearm precursor parts, or ammunition to consumers in California, you must be registered for both a seller's permit and an FET Certificate of Registration. If you are currently licensed with the California Department of Justice (DOJ) **and** you have an active seller's permit with us, we will automatically register you for an FET Certificate of Registration in June 2024. Registration notifications will be sent to those automatically registered for an FET Certificate of Registration and to those who will need to register online with us.²

Additionally, if you don't currently have a seller's permit with us, you must register for one through our online services webpage at onlineservices.cdtfa.ca.gov/_/. If you do not already have a username and password, please go to our online services webpage and select *Sign Up Now*.

Reporting requirements

You will be required to file quarterly firearm and ammunition excise tax returns through our online services system and pay the excise tax due. Returns and payments are due the last day of the month following the reporting quarter.³ Your first tax return will be due October 31, 2024, and covers the reporting period from July 1, 2024, through September 30, 2024.

Legislation information

Creation of the Gun Violence Prevention and School Safety Fund enacted the Firearms, Firearm Precursor Parts, and Ammunition Excise Tax law.⁴ This excise tax revenue will be used by the state to fund various gun violence prevention, education, research, response, and investigation programs.

For more information

If you have questions about the FET, please visit our online *Tax Guide for Sellers of Firearm and Ammunition Products* at www.cdtfa.ca.gov/industry/firearm-and-ammunition-products/ or call our Customer Service Center at 1-800-400-7115 (TTY:711) and select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays..

¹ Revenue and Taxation Code (R&TC) sections 36011 and 36035

² The FET Certificate of Registration application will be available using our online services system beginning mid-June 2024.

³ R&TC sections 36032 and 36033

⁴ Assembly Bill 28 (Stats. 2023, ch. 231)