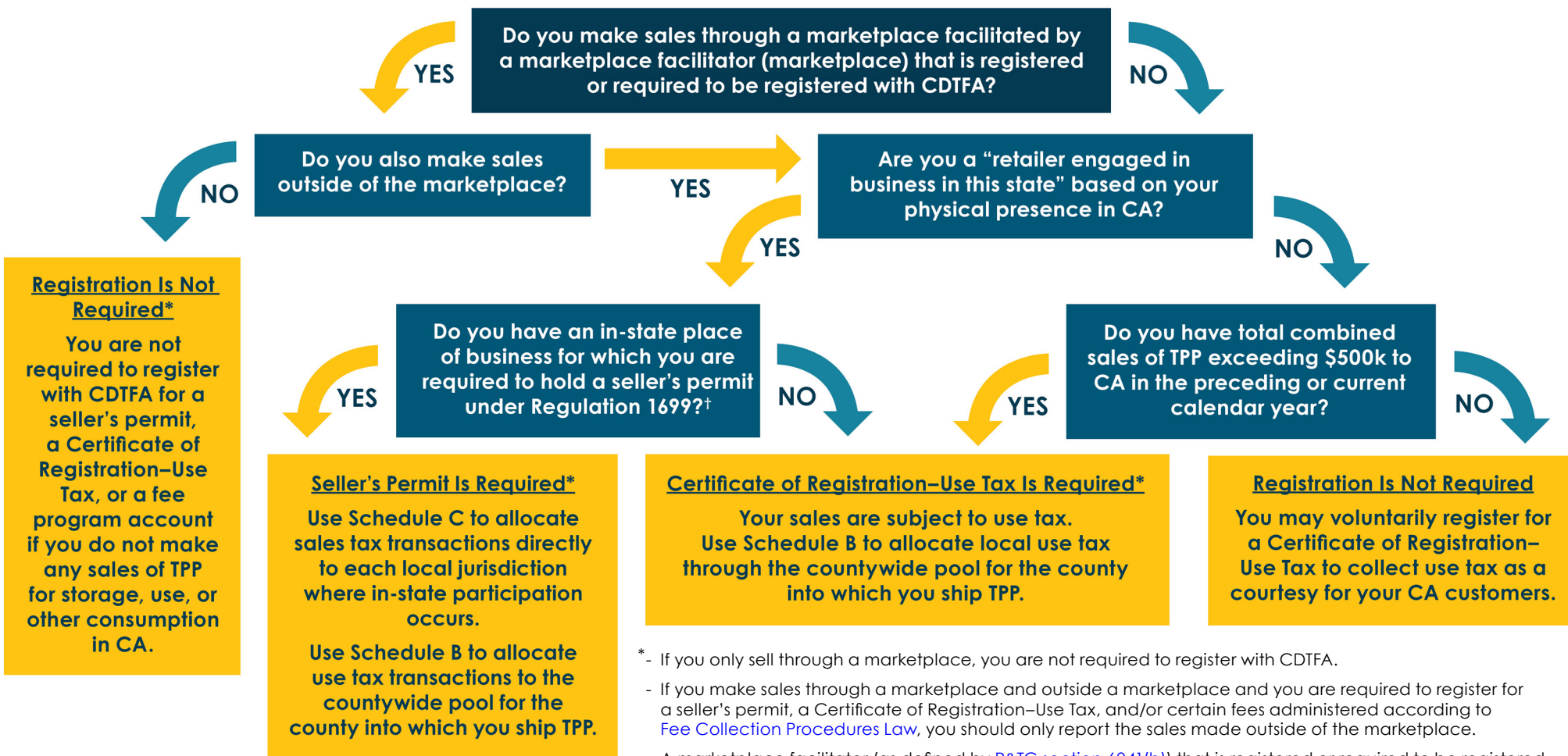




Online Seller Flowchart Registration and Local Tax Allocation

This flowchart provides general guidance that applies to sales of tangible personal property (TPP), as defined in [Revenue and Taxation Code \(R&TC\) section 6016](#), made by online sellers for delivery to customers in California (CA). More detailed information is available in our [Local and District Tax Guide for Retailers](#).



* - If you only sell through a marketplace, you are not required to register with CDTFA.
- If you make sales through a marketplace and outside a marketplace and you are required to register for a seller's permit, a Certificate of Registration-Use Tax, and/or certain fees administered according to [Fee Collection Procedures Law](#), you should only report the sales made outside of the marketplace.
- A marketplace facilitator (as defined by [R&TC section 6041\(b\)](#)) that is registered or required to be registered with CDTFA is the retailer for the purposes of sales and use tax and/or certain fees administered according to [Fee Collection Procedures Law](#) with respect to all retail sales facilitated on behalf of marketplace sellers through the facilitator's marketplace. See our [Tax Guide for Marketplace Facilitator Act](#) for more information.

† See Regulation 1699 at <https://www.cdtfa.ca.gov/lawguides/vol1/sutr/1699.html>.