



CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

cdtfa.ca.gov

*Welcome to The CDTFA's
Sales and Use Tax Return
Preparation Class*

Presentation Objectives

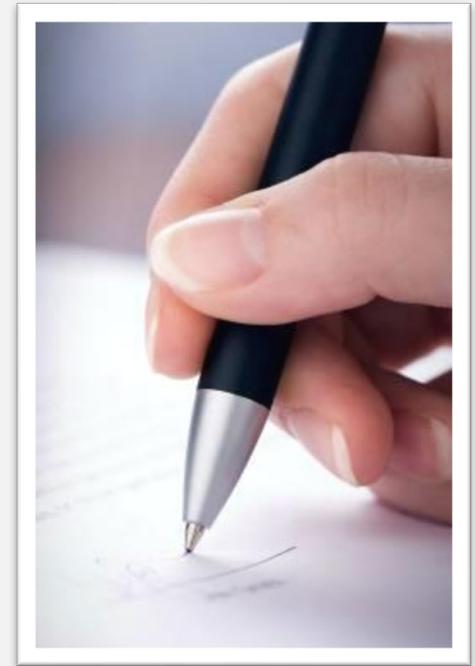
What is being taught in this seminar:

- ❖ How to create a Username and Password for full access to your account on our new online system.
- ❖ How to complete a basic sales and use tax return.
- ❖ How to electronically file and pay a basic sales and use tax return.

Get It in Writing

Revenue and Taxation Code Section 6596, *provides*

“If the [CDTFA] finds that a person’s failure to file a timely return or pay is due to the person’s reasonable reliance on written advice from the [CDTFA], the person may be relieved of taxes imposed by sections 6051 and 6201 and any penalty or interest added thereto...”



Online Services

Full Access to Your Account

Account Maintenance Capabilities with a **Username and Password:**

- Register a new business activity
- Close a location/or account
- Update Identification number
- Change your business name (DBA)
- Request a payment plan
- Cancel an unprocessed draft of a return
- Store your payment information
- Amend a return
- Add a contact for books and records
- Print permit and/or license
- Renew cigarette/tobacco retailer license
- File/manage an appeal
- Request relief from penalty and/or from interest (for CDTFA or DMV errors)
- Submit a claim for refund
- Request reinstatement

Online Services

Full Access to Your Account

Account Maintenance Capabilities with a **Username and Password** continued:

- Request innocent spouse relief
- View account balances
- Update location of books and records
- Update inventory address
- Update mailing/primary address
- View mailed correspondence
- Request access to an account
- Approve and cancel online service access for third parties
- Request to go paperless
- Monitor online activity
- Request Power of Attorney
- Request a filing extension

Online Services

Full Access to Your Account

Easy 2-Step Process!

1. Request a Security Code

**2. Register for a Username
and
create a Password**

First Time Users

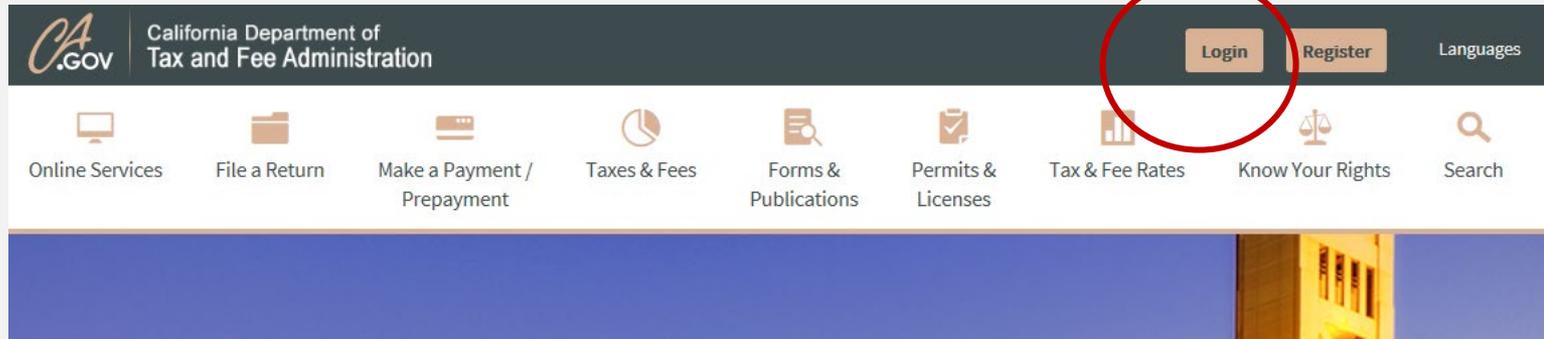
The Registration Process

Online Services | Requesting a Security Code

Full Access to Account Features

cdtfa.ca.gov

1. Click on
"Login"



First Time Users

The Registration Process

Online Services | Requesting a Security Code

Full Access to Account Features

2. Click on
“File a sales and
use tax return”

View or Manage your Accounts

Due to an ongoing upgrade of our online services, view or maintain information for the following types of accounts by selecting the link below.

[View Accounts](#)

- Sales and Use Tax
- Prepaid MTS
- Consumer Use Tax
- Customs Imports
- Motor Vehicle Pre-Collection
- Cigarette and Tobacco Retailer License
- California Tire Fee
- e-Waste Recycling Fee

Online Services | Requesting a Security Code

Full Access to Your Account

CDTFA Online Services

Home

Login

Username

Password

Login

[Forgot Password?](#)

[Forgot Username?](#)

Create a Username

[Sign Up Now](#)

Express Login

Express Login Code is now called Limited Access Code. Limited Access Code allows you to file a return or make a payment without creating a username.

[File a Return](#)

[Make a Prepayment](#)

[Make a Payment](#)

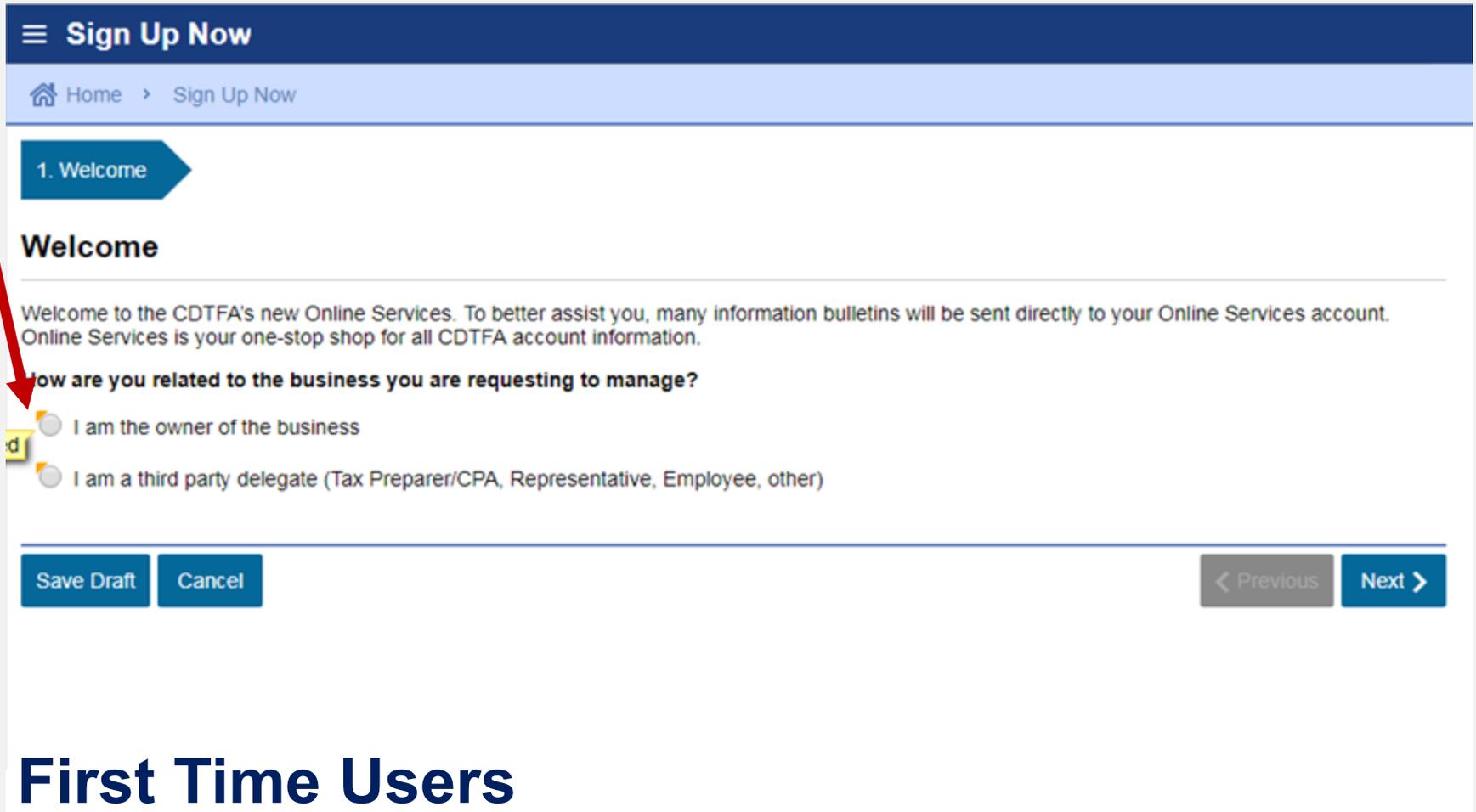
To view your account status, account history, or make changes to your account, please log in using your username and password or click the "Sign Up Now" link to create a new username.

First Time Users

The Registration Process

Online Services | Requesting a Security Code

Full Access to Account Features



Sign Up Now

Home > Sign Up Now

1. Welcome

Welcome

Welcome to the CDTFA's new Online Services. To better assist you, many information bulletins will be sent directly to your Online Services account. Online Services is your one-stop shop for all CDTFA account information.

How are you related to the business you are requesting to manage?

- I am the owner of the business
- I am a third party delegate (Tax Preparer/CPA, Representative, Employee, other)

Save Draft Cancel < Previous Next >

First Time Users

The Registration Process

Online Services | Requesting a Security Code

Full Access to Account Features

You will be asked if you have received a security code. For first time users, you will click on “**No**” to request a security code.

Sign Up Now

Home > Sign Up Now

1. Welcome 2. Security Code

Security Code

Have you received a letter in the mail with a security code for the business to which you are requesting access?

No Yes Required

Save Draft Cancel < Previous Next >

Your **Security Code** will be sent to the address on record

First Time Users

The Registration Process

Online Services | Requesting a Security Code

Full Access to Account Features

Make sure you have your **Account Number** and **Limited Access Code** accessible

Sign Up Now

Home > Sign Up Now

1. Welcome > 2. Security Code > 3. Request a Security Code

Request a Security Code

For your protection, a security code is required to manage an account on Online Services. A letter with a security code will be mailed to the address on file for the business to which you are requesting access. The security code will expire 30 days from the date printed on the letter.

Please enter the information below to request a letter with a security code.

Enter your information ?

Identification Type

Identification Number

Your Last Name

Your First Name

Your Middle Name

Enter business information ?

Account Type

Account Number

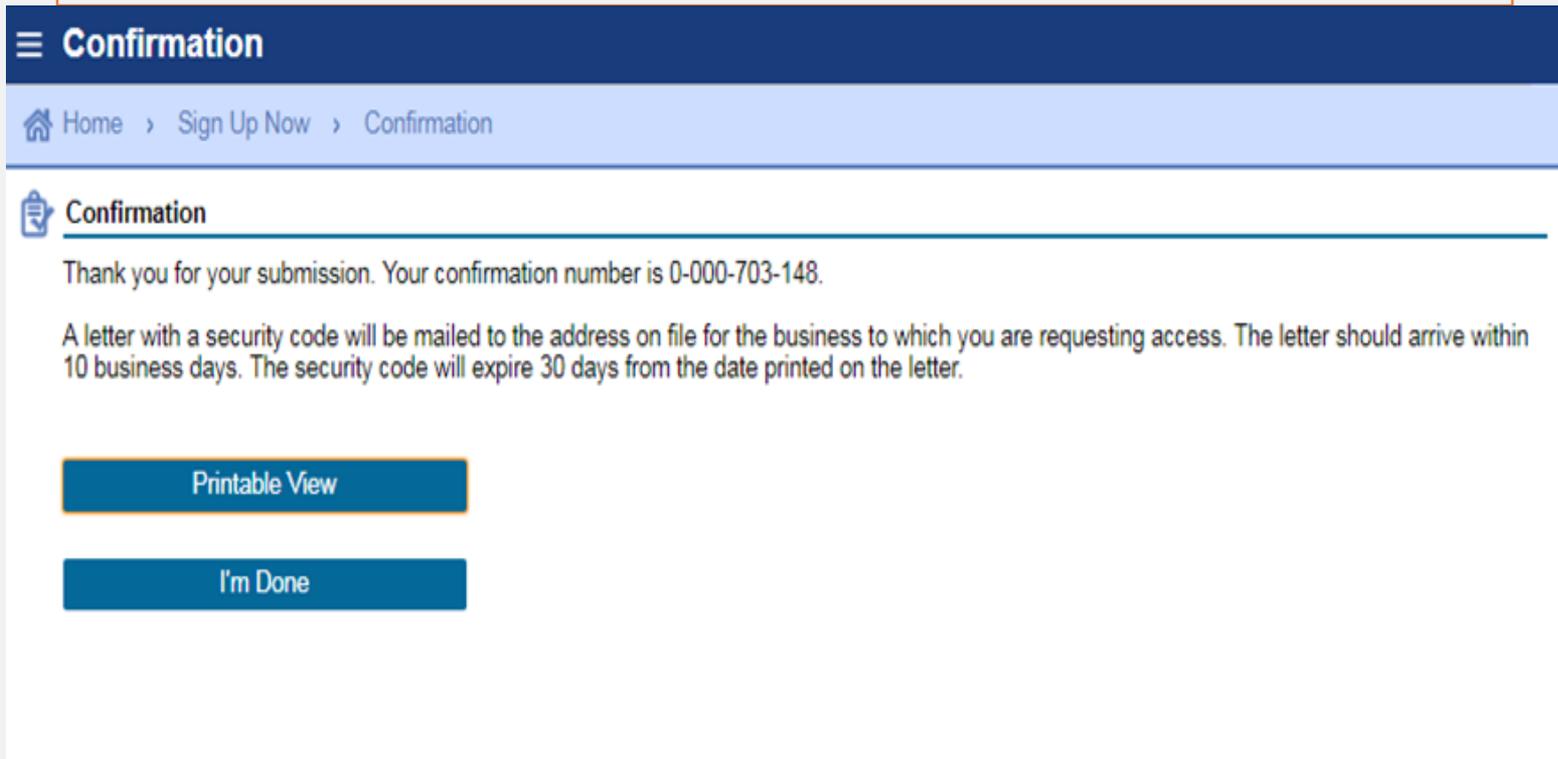
Limited Access Code

First Time Users
The Registration Process

Online Services | Requesting a Security Code

Full Access to Account Features

Confirmation that a **Security Code** will be sent by mail



The screenshot shows a web page with a dark blue header containing a hamburger menu icon and the word "Confirmation". Below the header is a light blue breadcrumb trail: "Home > Sign Up Now > Confirmation". The main content area has a white background with a blue icon of a document with a checkmark and the word "Confirmation". The text on the page reads: "Thank you for your submission. Your confirmation number is 0-000-703-148." followed by "A letter with a security code will be mailed to the address on file for the business to which you are requesting access. The letter should arrive within 10 business days. The security code will expire 30 days from the date printed on the letter." At the bottom, there are two blue buttons: "Printable View" and "I'm Done".

Confirmation

Home > Sign Up Now > Confirmation

Confirmation

Thank you for your submission. Your confirmation number is 0-000-703-148.

A letter with a security code will be mailed to the address on file for the business to which you are requesting access. The letter should arrive within 10 business days. The security code will expire 30 days from the date printed on the letter.

Printable View

I'm Done

First Time Users

The Registration Process

Full Access to Account Features

CDTFA Online Services

Home

Login

Username

Password

Login

Forgot Password?

Forgot Username?

Create a Username

Sign Up Now

Express Login

Express Login Code is now called *Limited Access Code*. *Limited Access Code* allows you to file a return or make a payment without creating a username.

File a Return

Make a Prepayment

Make a Payment

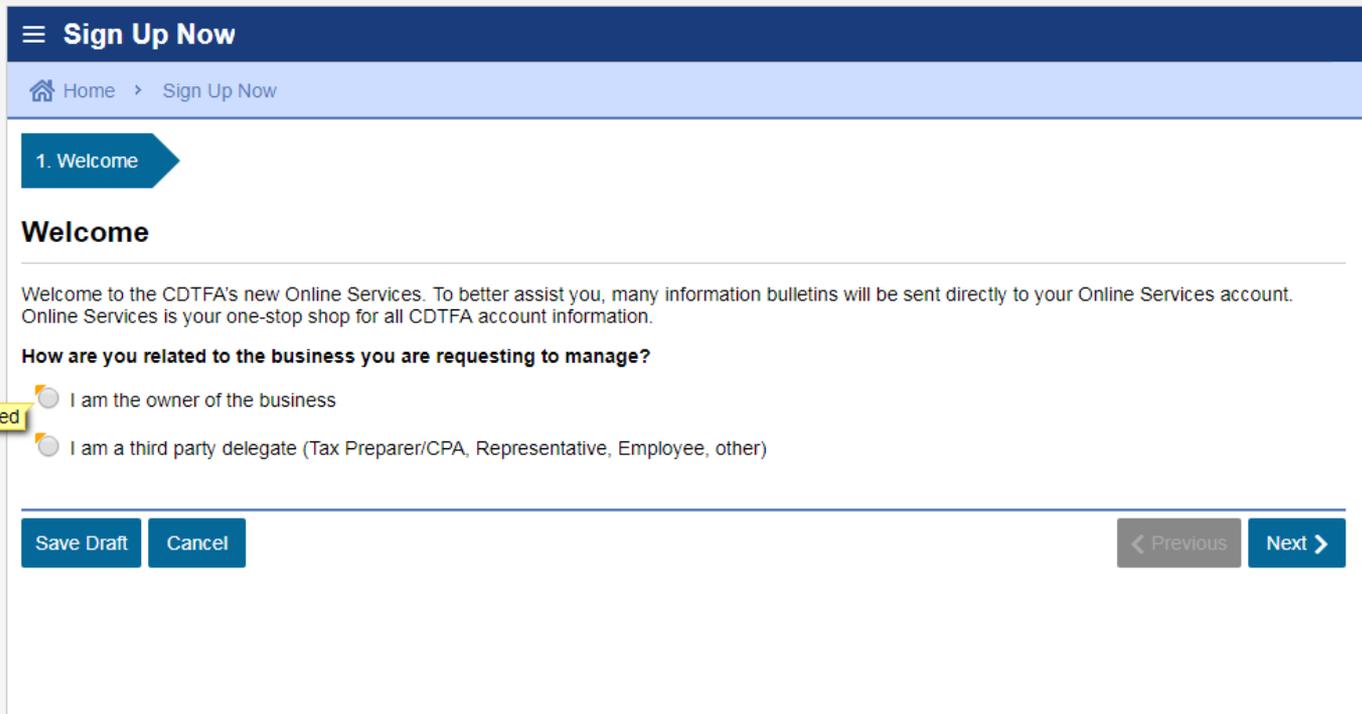
To view your account status, account history, or make changes to your account, please log in using your username and password or click the "Sign Up Now" link to create a new

Click on **Sign Up Now**

First Time Users
Security Code Received

Full Access to Account Features

Designate whether you are the **owner** or a **third party delegate**



Sign Up Now

Home > Sign Up Now

1. Welcome

Welcome

Welcome to the CDTFA's new Online Services. To better assist you, many information bulletins will be sent directly to your Online Services account. Online Services is your one-stop shop for all CDTFA account information.

How are you related to the business you are requesting to manage?

I am the owner of the business

I am a third party delegate (Tax Preparer/CPA, Representative, Employee, other)

Save Draft Cancel

Previous Next

First Time Users
Security Code Received

Full Access to Account Features

You will be asked if you have received a **Security Code**. Click **“Yes”**

The screenshot shows a web interface for 'Sign Up Now'. At the top, there is a dark blue header with a hamburger menu icon and the text 'Sign Up Now'. Below this is a light blue breadcrumb trail: 'Home > Sign Up Now'. A progress indicator shows two steps: '1. Welcome' and '2. Security Code', with the second step being active. The main heading is 'Security Code'. Below it is a question: 'Have you received a letter in the mail with a security code for the business to which you are requesting access?'. There are two radio buttons: 'No' and 'Yes'. The 'Yes' button is circled in red. To the right of the 'Yes' button is a yellow tooltip that says 'Required'. At the bottom left are 'Save Draft' and 'Cancel' buttons. At the bottom right are '< Previous' and 'Next >' buttons.

First Time Users
Security Code Received

Full Access to Account Features

Enter **Security Code** and other identifying information

Sign Up Now

Home > Sign Up Now

1. Welcome 2. Security Code 3. Business Information

Business Information

Enter the security code provided in the letter that was sent to the business

Security Code Required

Enter your information

Identification Type

Identification Number

Your Last Name

Your First Name

Your Middle Name

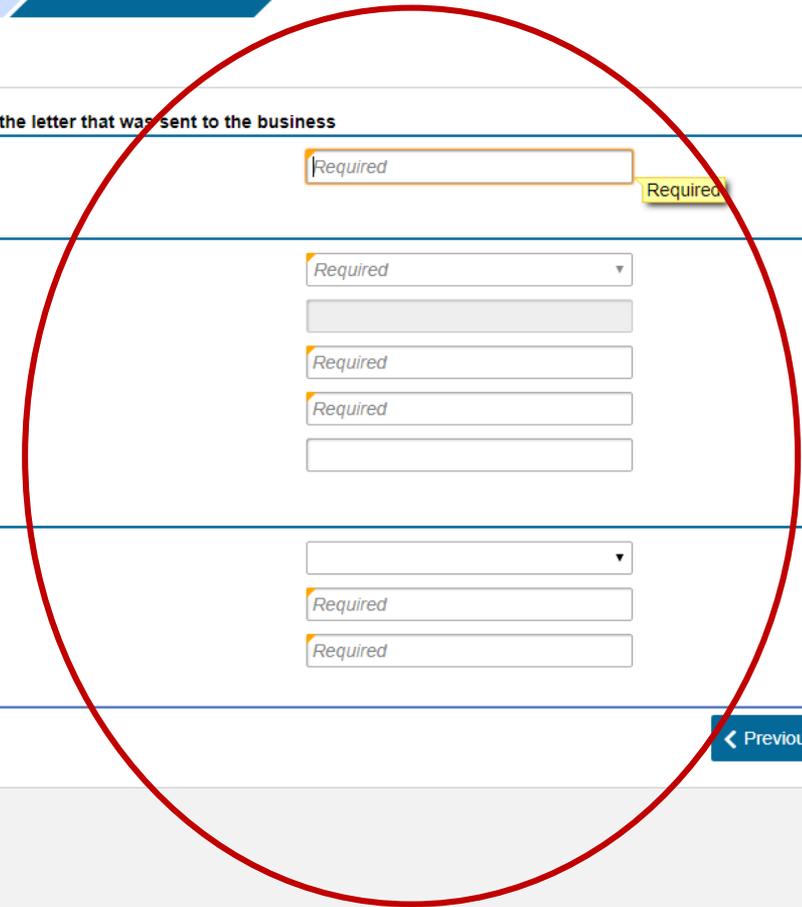
Enter business information

Account Type

Account Number

Limited Access Code

Save Draft Cancel < Previous Next >



First Time Users
Security Code Received

Full Access to Account Features

Sign Up Now

Home > Sign Up Now

1. Welcome > 2. Security Code > 3. Business Information > 4. Login Information

Login Information

Enter your username, password, and secret question to create your login.

Username	<input type="text" value="Required"/>	Password Rules Required Passwords cannot be reused Minimum 8 characters Passwords must contain both letters and numbers Passwords must contain both uppercase and lowercase letters Passwords must contain special characters
Confirm Username	<input type="text" value="Required"/>	
Password	<input type="password" value="Required"/>	
Confirm Password	<input type="password" value="Required"/>	
Secret Question	<input type="text" value="Required"/>	
Secret Answer	<input type="text" value="Required"/>	
Confirm Secret Answer	<input type="text" value="Required"/>	

Fill in the required fields

First Time Users
Security Code Received

Full Access to Account Features

Sign Up Now

Home > Sign Up Now

1. Welcome > 2. Security Code > 3. Business Information > 4. Login Information > 5. Contact Information

Contact Information

Enter your contact information. This will be used for notifications and to recover your username and password.

Email

Confirm Email

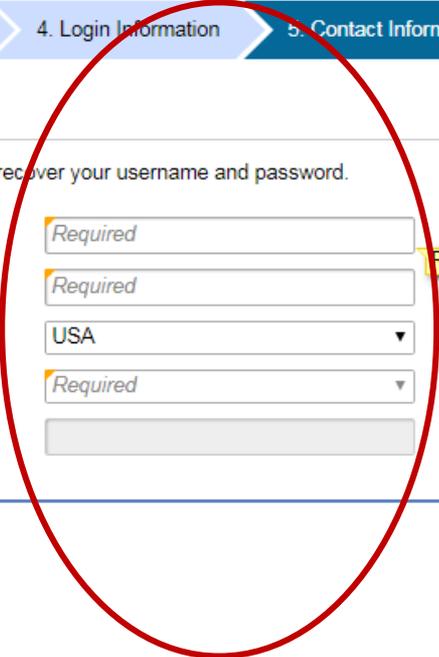
Phone Country

Phone Type

Phone

Save Draft Cancel < Previous Next >

Fill in the required fields



First Time Users
Security Code Received

Full Access to Account Features

Sign Up Now

Home > Sign Up Now

1. me > 2. Security Code > 3. Business Information > 4. Login Information > 5. Contact Information > 6. Authentication Information

Authentication Information

For your security, two-step verification is required to access Online Services. Two-step verification adds an extra layer of security for your accounts by requiring users to enter an authentication code in addition to their username and password.

Select how you would like to receive an authentication code.

Both text message and email

Only email

Only text message

Authentication Email

Confirm Authentication Email

Mobile Carrier

Mobile Phone

Required

Required

Required

Required

Required

Save Draft Cancel < Previous Submit

Fill in the required fields

First Time Users
Security Code Received

Full Access to Account Features

Confirmation that your **Username and Password** are now ready for use!

The screenshot shows a web interface for account confirmation. At the top, there is a dark blue header with a hamburger menu icon and the word "Confirmation". Below this is a light blue breadcrumb trail: "Home > Sign Up Now > Confirmation". The main content area has a "Confirmation" heading with a document icon. The text reads: "Thank you for your submission. Your confirmation number is 0-000-256-934." followed by "Use your username and password to log into Online Services. Most new logins are ready within seconds. However, please allow up to 10 minutes for your login to be created." At the bottom of the content area, there are two blue buttons: "Printable View" and "I'm Done".

First Time Users
Security Code Received

Full Access to Account Features

Enter your
Username
and
Password

CDTFA Online Services

Home

Login

Username

Password

Login

[Forgot Password?](#)

[Forgot Username?](#)

Create a Username

[Sign Up Now](#)

Express Login

Express Login Code is now called *Limited Access Code*. *Limited Access Code* allows you to file a return or make a payment without creating a username.

[File a Return](#)

[Make a Prepayment](#)

[Make a Payment](#)

To view your account status, account history, or make changes to your account, please log in using your username and password or click the "Sign Up Now" link to create a new username.

Registered User Account Management

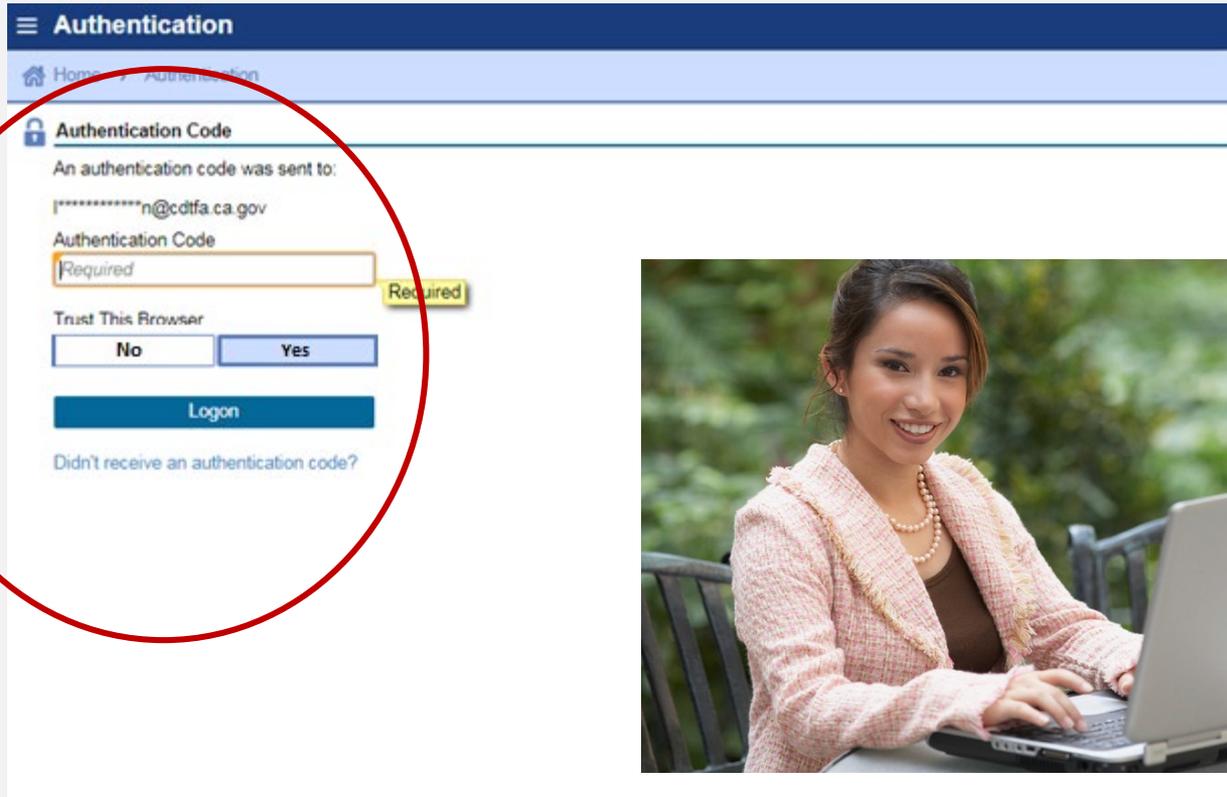
Full Access to Account Features

The screenshot shows a web interface for authentication. At the top, there is a dark blue header with a hamburger menu icon and the text 'Authentication'. Below this is a light blue breadcrumb trail: 'Home > Authentication'. The main content area has a section titled 'Confirm Identification' with a lock icon. The text below reads: 'The browser you are logging on with is not recognized. An authentication code will need to be sent in order to verify your identity.' A blue button with white text 'Send Authentication Email' is highlighted with a red circle. Below the button, it says 'An authentication code will be sent to:' followed by a redacted email address '*****n@cdtfa.ca.gov'. A section titled 'Why is this required?' with a question mark icon follows, containing the text: 'You're using a new browser that hasn't logged into your account before. You have switched browsers or deleted your cookies.'

Registered User
Account Management

Online Services | Logging in with a Username and Password

Full Access to Account Features



The screenshot shows a web interface for authentication. At the top, there is a dark blue header with a hamburger menu icon and the text "Authentication". Below the header, there is a light blue navigation bar with a home icon and the text "Home Authentication". The main content area is white and contains the following elements:

- A lock icon followed by the text "Authentication Code".
- The text "An authentication code was sent to:" followed by a redacted email address "*****n@cdfa.ca.gov".
- A text input field labeled "Authentication Code" with the placeholder text "Required". A yellow "Required" label is positioned to the right of the input field.
- A section titled "Trust This Browser" with two buttons: "No" and "Yes".
- A blue "Logon" button.
- A link that says "Didn't receive an authentication code?".

A red circle is drawn around the "Authentication Code" input field and the "Trust This Browser" section.



Registered User
Account Management

Online Services | Managing Your Account

Full Access to Account Features

An **alert** is an indication that something is outstanding on your account such as an outstanding balance, a delinquent return, or if you have any unread letters, etc. If you have an alert, you will see the **alert symbol** under alerts and under the respective account.

The screenshot displays a user interface for account management. At the top, a dark blue navigation bar contains a 'Menu' icon, the user's name 'Welcome, BOB SMITH', and links for 'Settings' and 'Log Off'. Below this is a light blue header with a 'Home' icon. The main content area is divided into three sections: 'Logon', 'Alerts', and 'I Want To'. The 'Logon' section shows the user's name 'BOB SMITH', email 'bsmith@yahoo.com', phone number '+1 555- 555-5555', and last login date '24-Jul-2018', with a 'Balance: \$0.00'. The 'Alerts' section, circled in red, contains two items: a warning icon followed by 'Pay outstanding balance: \$2,000' and an information icon followed by 'There are 2 unread letters'. A red arrow points from the text box on the left to the first alert. The 'I Want To' section lists various actions like 'File and/or View a Return' and 'Request a Payment Plan'. At the bottom, a navigation bar includes tabs for 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. Below this, the 'Accounts' section shows a list of accounts with a red circle around the '\$2,000' balance for the first account. The account details for the first entry include a phone number '555-XXXXXXX', the name 'BOB SMITH', and the address 'XXXX VIN SCULLY AVE, LOS ANGELES CA 90090-1112'.

Logged On
Useful Prompts

Online Services | Managing Your Account

Full Access to Account Features

"I Want To" Options

The screenshot displays a user interface for account management. At the top, a dark blue navigation bar contains a 'Menu' icon, the user's name 'Welcome, BOB SMITH', a 'Settings' gear icon, and a 'Log Off' button. Below this is a light blue header with 'Home', 'Logon', 'Alerts', and 'I Want To' sections. The 'Logon' section shows the user's name 'BOB SMITH', email 'bsmith@yahoo.com', phone number '+1 555- 555-5555', and last login date '24-Jul-2018', along with a 'Balance: \$0.00'. The 'I Want To' section is circled in red and lists several options: 'File and/or View a Return', 'Manage Business Activity', 'Request a Payment Plan', 'Request to Change Your Legal Name', 'Request Access to an Account', 'Request Power of Attorney', and 'File a Return or Claim an Exemption for a Vehicle, Vessel, Aircraft, or Mobile Home'. Below the header is a horizontal tab bar with 'Accounts', 'Submissions', 'Correspondence', 'Names and Addresses', and 'Logons'. The 'Accounts' tab is selected, showing a list of accounts with a balance of '\$0.00' and a 'View Accounts' button. A red arrow points from the 'Names and Addresses' tab to a 'Tab Options' box.

I Want To

- File and/or View a Return
- Manage Business Activity
- Request a Payment Plan
- Request to Change Your Legal Name
- Request Access to an Account
- Request Power of Attorney
- File a Return or Claim an Exemption for a Vehicle, Vessel, Aircraft, or Mobile Home

Tab Options

- Accounts
- Submissions
- Correspondence
- Names and Addresses
- Logons

Logged On
Useful Prompts

File a Return

Information needed to file your return

- Total gross sales
- Purchases subject to use tax
- Deductions
- Exemptions
- Sales subject to district taxes (by location)

Sample Sales and Use Tax Return Scenario

**Bob Smith dba
Bob's Bikes**



Sample Return Scenario

1



Bob's sales of bicycles, parts, and labor (both repair and assembly) totaled \$100,000

Sample Return Scenario

2



Bob removed a bicycle from inventory and gave it to his son in Los Angeles. The bicycle, which cost \$2,500, was purchased by Bob without paying tax by using a resale certificate

Sample Return Scenario

3



Bob sold bicycles and parts in the amount of \$20,000 to Billy's Bicycle Store. Bob has a resale certificate on file for Billy's Bicycle Store.

Sample Return Scenario

4



**Bob charges for bicycle repair
labor totaled \$1,500**

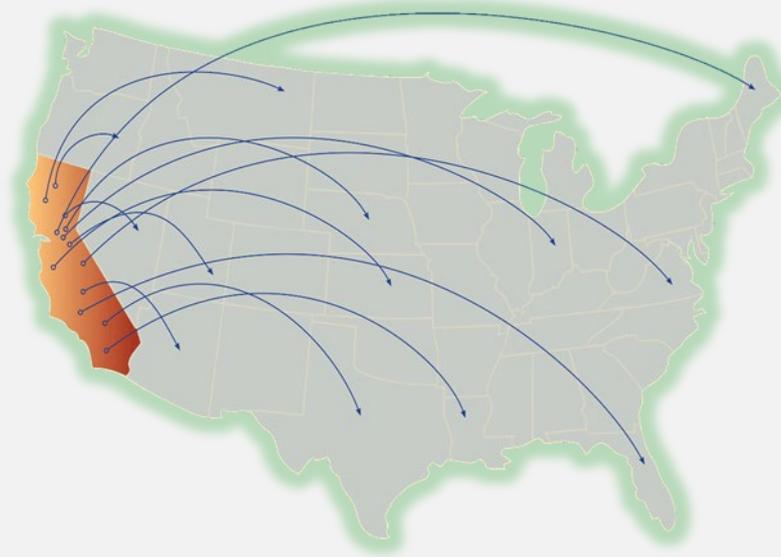
5



**Bob sold a bicycle to the U.S.
government for \$2,000**

Sample Return Scenario

6



**\$21,000 in total sales
shipped out of state**

Sample Return Scenario

7



Bob used his own truck to deliver bicycles totaling \$2,000 to Orange County

8



Bob made \$49,000 in sales at the Los Angeles County store

Sample Return Scenario

9



Bob used UPS to ship \$4,000 of bicycles to San Francisco. Bob is not “engaged in business” in the city or county of San Francisco

10



Bob used his own truck to deliver bicycles totaling \$3,000 to Ventura County (7.25%)

File a Return

Logging In

Username and Password Or Limited Access Code

≡ CDTFA Online Services

Home

Login

Username

Password

Login

Forgot Password?
Forgot Username?

Create a Username

Sign Up Now

Express Login

Express Login Code is now called Limited Access Code. Limited Access Code allows you to file a return or make a payment without creating a username.

File a Return

Make a Prepayment

Make a Payment

To view your account status, account history, or make changes to your account, please log in using your username and password or click the "Sign Up Now" link to create a new username.

File a Return | Username and Password Option

Logged Into Full Account Features

Menu Welcome, BOB SMITH Settings Log Off

Home

Logon

BOB SMITH
bsmith@yahoo.com
+1 555- 555-5555
Last logged on 24-Jul-2018
Balance: \$0.00

Alerts

I Want To

- File and/or View a Return
- Manage Business Activity
- Request a Payment Plan
- Request to Change Your Legal Name
- Request Access to an Account
- Request Power of Attorney
- File a Return or Claim an Exemption for a Vehicle, Vessel, Aircraft, or Mobile Home

Accounts Submissions Correspondence Names and Addresses Logons

Accounts View Accounts

555-XXXXXX **\$0.00**

BOB SMITH
XXXX VIN SCULLY AVE
LOS ANGELES CA 90090-1112

Select
“File
and/or
View a
Return”

File a Return | Username and Password Option

Logged Into Full Account Features

Select the filing period

Menu Welcome, BOB SMITH Settings Log Off

Home > Manage Payments and Returns

Accounts Show For Periods

All Returns All

Not Filed

Returns

Filter

Status	Period	For	Id	Name
File Return	30-Sep-2018	Sales and Use Tax	555-XXXXXX	BOB SMITH
File Return	30-Jun-2018	Sales and Use Tax	555-XXXXXX	BOB SMITH

2 Rows

File a Return | Username and Password Option

Logged Into Full Account Features

The bar below the Menu tracks the stages as you advance in your online services profile.

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-Jun-2018

Period
BOB SMITH
111-XXXXXX
Sales and Use Tax
555-XXXXXX
> 30-Jun-2018

Period Alerts

I Want To
File, Amend, or Print a Return
Make a Payment
Request Day Late EFT Payment Interest

Summary
There has been no financial activity

Period Activity
There has been no activity

File a Return | Limited Access Code

Logging In

**Select “Sales & Use Tax Return”
under “I want to
File a”**

The screenshot displays a web application interface for filing a return. At the top, there is a dark blue navigation bar with a hamburger menu icon and the text "Menu". Below this is a light blue breadcrumb trail showing "Home > File a Return". A search bar with the placeholder text "Filter" is positioned above a list of return types. The list is titled "I Want to File a" and contains five items, each with a document icon: "Sales & Use Tax Return", "Use Tax Return", "California Tire Fee Return", "Electronic Waste Recycling Return", and "Prepaid Mobile Telephony Services Surcharge Return". The "Sales & Use Tax Return" item is circled in red.

File a Return | Limited Access Code Logging In

Menu

Home > File a Return > File a Return

Returns Access Menu

1. Select an Option

Select an Option

Option #1

Option #2

Are you trying to use your Express Login Code?
Express Login Code is now called Limited Access Code. Enter your Account Number and Limited Access Code to continue.

Choose one of the following options to identify your Sales and Use Tax account. At least one option will have to be fully and accurately filled out to proceed.

Option 1: Account Number and Limited Access Code	?	Option 2: Customer Id and Account Number	?
Account Number	<input type="text"/>	Customer Id Type	<input type="text"/>
AND		Enter your Customer Id	<input type="text"/>
Limited Access Code	<input type="text"/>	AND	
		Account Number	<input type="text"/>

[Previous](#) [Next](#)

File a Return | Business Activities

Sample Return Scenario

1. Business Activities

Business Activities

Did your business conduct any of the following business activities for this filing period?

- Shipping taxable goods from an out of state location to customers in California
- Itinerant sales (i.e., food truck, door to door sales, etc.)
- Vending machine sales
- Auction events transacted at temporary location(s)
- Construction contracts involving the installation of materials and/or fixtures
- Long-term leases over 30 days (other than motor vehicles)
- Leasing of motor vehicles - acquired from out-of-state or used car dealership
- Out-of-state leasing
- Claiming credit for tax paid to another state

Do you sell Motor Vehicle Fuel?

Yes No

Yes No

Save Draft Cancel Next >

This page will only appear for first time filers. Thereafter, your return will begin on the following page for future filings.

File a Return | Gross Sales

Sample Return Scenario

1

Bob's sales of bicycles, parts, and labor (both repair and assembly) amounted to \$100,000

Menu Welcome, BOB SMTH [Settings](#) [Log Off](#)

[Home](#) > [Manage Payments and Returns](#) > [30-JUN-2018](#) > [Sales & Use Tax Return](#)

Account Number: 555-XXXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information

Sales and Purchase Information

Total Gross Sales (i.e. Taxable and nontaxable sales for the reporting period, including lease and rental receipts)	<input type="text" value="100,000.00"/>
Purchases subject to use tax (i.e., items removed from inventory for business or personal use, out of state purchases, etc.)	<input type="text" value="0.00"/>
Sales of fixtures and equipment (i.e. Sales of business assets)	<input type="text" value="0.00"/>
Total Sales and Purchases	102,500.00

[Save Draft](#) [Cancel](#) [Next >](#)

File a Return | Purchases Subject To Use Tax

Sample Return Scenario

2

Bob removed a bicycle from inventory and gave it to his son in Los Angeles. Bob purchased the bicycle which cost \$2,500 without paying tax by using a resale certificate.

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information

Sales and Purchase Information

Total Gross Sales (i.e. Taxable and nontaxable sales for the reporting period, including lease and rental receipts)	100,000.00
Purchases subject to use tax (i.e., items removed from inventory for business or personal use, out of state purchases, etc.)	2,500.00
Sales of fixtures and equipment (i.e. Sales of business assets)	0.00
Total Sales and Purchases	102,500.00

Save Draft Cancel Next >

File a Return | State Fair Sales

Sample Return Scenario

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information 2. State Fair Sales

State Fair Sales

The amount reported for *total sales made at the real property of a state-designated fair* is only for informational purposes and is not being used for calculating any sales or use tax on this return.

Effective July 1, 2018, if you are a retailer who makes sales of tangible personal property on the real property of a California state-designated fair ("state-designated fairground"), you must separately state the amount of those sales on your Sales and Use Tax return as required under Assembly Bill 1499 (AB 1499) (Chapter 798, Stats. 2017).

A complete listing of state-designated fairs is available on our website at <https://www.cdtfa.ca.gov/taxes-and-fees/state-fairgrounds-list.htm>

Save Draft Cancel < Previous Next >

File a Return | Deductions – Sales For Resale

Sample Return Scenario

3

Bob sold bicycles and parts in the amount of \$20,000 to Billy's Bicycle Store (a resale certificate is on file for Billy's Bicycle Store)

Menu Welcome, BOB SMTH [Settings](#) [Log Off](#)

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information > 2. State Fair Sales > 3. Deductions

Deductions

Sales to other retailers for resale	<input type="text" value="20,000.00"/>
Nontaxable sales of food products	<input type="text" value="0.00"/>
Nontaxable labor (repair and installation)	<input type="text" value="0.00"/>
Sales to the United States Government	<input type="text" value="0.00"/>
Sales in interstate or foreign commerce	<input type="text" value="0.00"/>
Sales tax (if any) included in Gross Sales	<input type="text" value="0.00"/>

Other Deductions - To enter information, click on a box in the empty row. [Filter](#)

Other deduction	Description	Deduction amount

Total deductions 44,500.00

[Save Draft](#) [Cancel](#) [Previous](#) [Next >](#)

File a Return | Deductions – Nontaxable Labor

Sample Return Scenario

4

Charged
\$1,500 for
bicycle
repair
labor

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information > 2. State Fair Sales > 3. Deductions

Deductions

Sales to other retailers for resale	20,000.00
Nontaxable sales of food products	0.00
Nontaxable labor (repair and installation)	1,500.00
Sales to the United States Government	0.00
Sales in interstate or foreign commerce	0.00
Sales tax (if any) included in Gross Sales	0.00

Other Deductions - To enter information, click on a box in the empty row. Filter

Other deduction	Description	Deduction amount

Total deductions 44,500.00

Save Draft Cancel < Previous Next >

File a Return / Deductions – Sales To The U.S. Government

Sample Return Scenario

5

Sold to the U.S. government a \$2,000 bicycle

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information > 2. State Fair Sales > 3. Deductions

Deductions

Sales to other retailers for resale	<input type="text" value="20,000.00"/>
Nontaxable sales of food products	<input type="text" value="0.00"/>
Nontaxable labor (repair and installation)	<input type="text" value="1,500.00"/>
Sales to the United States Government	<input type="text" value="2,000.00"/>
Sales in interstate or foreign commerce	<input type="text" value="0.00"/>
Sales tax (if any) included in Gross Sales	<input type="text" value="0.00"/>

Other Deductions - To enter information, click on a box in the empty row. Filter

Other deduction	Description	Deduction amount

Total deductions

File a Return | Deductions – Sales in Interstate or Foreign Commerce

Sample Return Scenario

6

Bob used United Parcel Service (UPS) to ship \$21,000 of bicycles out of state

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information > 2. State Fair Sales > 3. Deductions

Deductions

Sales to other retailers for resale	20,000.00
Nontaxable sales of food products	0.00
Nontaxable labor (repair and installation)	1,500.00
Sales to the United States Government	2,000.00
Sales in interstate or foreign commerce	21,000.00
Sales tax (if any) included in Gross Sales	0.00

Other Deductions - To enter information, click on a box in the empty row. Filter

Other deduction	Description	Deduction amount

Total deductions **44,500.00**

Save Draft Cancel < Previous Next >

File a Return | District Tax Allocation

Sample Return Scenario

7

Bob used his own truck to deliver \$2,000 of bicycles to Orange County.

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information 2. State Fair Sales 3. Deductions 4. Schedule A - District Tax Allocation

Schedule A - District Tax Allocation

Taxable transactions to be allocated below 58,000.00

To enter your taxable transactions in the District Tax Schedule, click in the *Taxable Amount* column corresponding to the District.

To enter a new District, begin by clicking within the County box in an empty row.

District Tax Schedule

County	City	Taxable Amount	Adjustments	Net Taxable Amount	Rate	District Tax Due
Los Angeles County	Los Angeles County - Unincorporated (Effective Date	49,000.00	0.00	49,000.00	0.02250	1,102.50
Orange County	Orange County - Unincorporated (Effective Date	2,000.00	0.00	2,000.00	0.00500	10.00
2 Rows		51,000.00	0.00	51,000.00		1,112.50

Transactions subject to only the state rate of 7.25% (not subject to district tax) 7,000.00

Amount remaining to be allocated 0.00

Save Draft Cancel < Previous Next >

8

Sales in the amount of \$49,000 were made out of Bob's store located in Los Angeles County.

File a Return | District Tax Allocation

Sample Return Scenario

9

Bob used UPS to ship \$4,000 of bicycles to San Francisco County.

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information 2. State Fair Sales 3. Deductions 4. Schedule A - District Tax Allocation

Schedule A - District Tax Allocation

Taxable transactions to be allocated below 58,000.00

To enter your taxable transactions in the District Tax Schedule, click in the **Taxable Amount** column corresponding to the District.

To enter a new District, begin by clicking within the County box in an empty row.

District Tax Schedule Filter

County	City	Taxable Amount	Adjustments	Net Taxable Amount	Rate	District Tax Due
<input checked="" type="checkbox"/> Los Angeles County	Los Angeles County - Unincorporated (Effective Date	49,000.00	0.00	49,000.00	0.02250	1,102.50
<input checked="" type="checkbox"/> Orange County	Orange County - Unincorporated (Effective Date	2,000.00	0.00	2,000.00	0.00500	10.00
2 Rows		51,000.00	0.00	51,000.00		1,112.50

Transactions subject to only the state rate of 7.25% (not subject to district tax)

Amount remaining to be allocated 0.00

Save Draft Cancel < Previous Next >

10

Bob used his own truck to deliver \$3,000 of bicycles to Ventura County (7.25%).

which you do not need to collect a district tax.

File a Return | Tax Prepayments

Sample Return Scenario

Menu Welcome, BOB SMTH  Settings  Log Off

[Home](#) > [Manage Payments and Returns](#) > [30-JUN-2018](#) > [Sales & Use Tax Return](#)

Account Number: 555-XXXXXXX
Filing Period 30-JUN-2018

1. Sales and Purchase Information > 2. State Fair Sales > 3. Deductions > 4. Schedule A - District Tax Allocation > **5. Tax Prepayments**

Tax Prepayments

If you modify the prefilled prepayment amounts, amounts claimed should only include tax paid.

1st Prepayment	<input type="text" value="0.00"/>
2nd Prepayment	<input type="text" value="0.00"/>
Total tax prepayments	<input type="text" value="0.00"/>

[Save Draft](#) [Cancel](#) [< Previous](#) [Next >](#)

File a Return | Tax Prepayments Verification

Sample Return Scenario

Menu Welcome, BOB SMTH  Settings  Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

State Fair Sales > 3. Deductions > 4. Schedule A - District Tax Allocation > 5. Tax Prepayments > **6. Tax Prepayments Verification**

Tax Prepayments Verification

Do you have taxable transactions for the period of Prepayment 1?	<input type="radio"/> Yes <input checked="" type="radio"/> No
1st Prepayment	<input type="text" value="0.00"/>
Do you have taxable transactions for the period of Prepayment 2?	<input type="radio"/> Yes <input checked="" type="radio"/> No
2nd Prepayment	<input type="text" value="0.00"/>
Total tax prepayments	<input type="text" value="0.00"/>

File a Return | Excess Tax Collected

Sample Return Scenario

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

4. Schedule A - District Tax Allocation > 5. Tax Prepayments > 6. Tax Prepayments Verification > **7. Excess Tax Collected**

Excess Tax Collected

If you have collected more sales tax from your customers than the amount due calculated on your return, enter the difference in this field.

Excess tax collected can occur in the following situations:

- When tax is computed on a transaction which is not subject to tax;
- When tax is computed on an amount in excess of the amount subject to tax;
- When tax is computed using a tax rate higher than the rate imposed by law and;
- When mathematical or clerical errors result in an overstatement of the tax on a billing.

Total State, County, Local, and District Tax	5,318.00
Excess tax collected	<input type="text" value="0.00"/>
Total Tax	5,318.00

File a Return | Summary

Sample Return Scenario

Menu Welcome, BOB SMTH Settings Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXXX
Filing Period 30-JUN-2018

Module A - District Tax Allocation > 5. Tax Prepayments > 6. Tax Prepayments Verification > 7. Excess Tax Collected > **8. Summary**

Summary

Total Tax (State, County, Local, and District Tax)	5,318.00
Tax Due	5,318.00
Total tax prepayments	0.00
Remaining Tax	5,318.00
Penalty	0.00
Interest	0.00
Total Amount Due and Payable	5,318.00

To print a draft of your return prior to submission, click on the Save Draft button below.

[Save Draft](#) [Cancel](#) [< Previous](#) [Next >](#)

File a Return | Preparer Information

Sample Return Scenario

Menu Welcome, BOB SMTH  Settings  Log Off

Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return

Account Number: 555-XXXXXX
Filing Period 30-JUN-2018

ion5. Tax Prepayments6. Tax Prepayments Verification7. Excess Tax Collected8. Summary9. Preparer Information

Preparer Information

I hereby certify that this return, including any accompanying documents and statements, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

First Name

Last Name

Title

Telephone

Are you a paid preparer?

File a Return | Declaration

Sample Return Scenario

It is my intent to electronically file (e-file) my tax return with the California Department of Tax and Fee Administration.

I declare that all the information I provide for this e-file return has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. Regardless of the method of payment chosen, I understand that if the CDTFA does not receive full payment of my tax liability, I remain liable for all applicable tax, interest, and penalties.

By selecting "OK", I am declaring my understanding of the above and my intent to e-file.

It is suggested that you print a copy of this declaration for your records.

Password

Required

OK Cancel

Sales and Use Tax Return Submission | "I'm Done" Sample Return Scenario

The screenshot shows a web interface for tax return submission. At the top, there is a navigation bar with a 'Menu' icon, the user name 'Welcome, BOB SMITH', and links for 'Settings' and 'Log Off'. Below this is a breadcrumb trail: 'Home > Manage Payments and Returns > 30-JUN-2018 > Sales & Use Tax Return'. The main content area is titled 'Confirmation' and contains the following text:

This is confirmation of your return filing **only**. Select a payment option:

- To submit a payment electronically, select "Make a Payment"
- To mail in payment by check, select "Print a Payment Voucher"

Your return has been submitted on 8/23/2018 at 01:41:23 PM and your filing confirmation number is: 0-000-008-312.

Taxpayer Name:	BOB SMITH
Account Type:	SALES AND USE TAX
Account Number:	555-XXXXXXX
Filing Period:	01-Apr-2018 to 30-Jun-2018
Due Date:	31-Jul-2018

Tax/Fee:	\$5,318.00
Penalty:	\$0.00
Interest:	\$0.00
Total Amount Due:	\$5,318.00

Please Note:
The total amount shown above reflects amounts calculated at the time of submission and is based on the unverified information you provided which may differ from records available to the California Department of Tax and Fee Administration (CDTFA). You may be contacted regarding the difference in the tax due date, tax, penalty and interest due.

Your reported monthly prepayments appear to be understated when compared to the total tax you reported for the entire quarter on your return. An underpayment of prepayments may result in a penalty assessment. Please review your records to confirm that the calculation of your prepayments follows one of the available prepayment options.

At the bottom of the page, there are four blue buttons: 'Make a Payment', 'Print a Payment Voucher', 'Print Return (PDF)', and 'I'm Done'. The 'I'm Done' button is circled in red, and four red arrows point to it from the left side of the image.

Sales and Use Tax Return Submission | "I'm Done" Sample Return Scenario

The screenshot displays a web application interface for managing tax returns. At the top, there is a dark blue navigation bar with a 'Menu' icon and the text 'Welcome, BOB SMITH' followed by 'Settings' and 'Log Off' links. Below this is a light blue breadcrumb trail: 'Home > Manage Payments and Returns > 30-JUN-2018 > Sales and Use Tax Return Submission'. The main content area is divided into three columns: 'Submission', 'Status', and 'I Want To'. The 'Submission' column shows the taxpayer's name 'BOB SMITH' with a masked phone number '111-XXXXXX', the tax type 'Sales and Use Tax' with a masked number '555-XXXXXX', and the date '30-Jun-2018'. Below this is a link to 'Submission Sales & Use Tax Return'. The 'Status' column shows a checkmark icon and the word 'Submitted', along with a confirmation number 'Confirmation #0-000-008-312' and the submission timestamp 'Submitted 23-Aug-2018 5:15:39'. The 'I Want To' column, which is circled in red, contains four action links: 'Print Return (PDF)', 'View Submission', 'Edit Submission', and 'Delete Submission'.

Submission	Status	I Want To
BOB SMITH 111-XXXXXX Sales and Use Tax 555-XXXXXX 30-Jun-2018 > Submission Sales & Use Tax Return	✓ Submitted Confirmation #0-000-008-312 Submitted 23-Aug-2018 5:15:39	Print Return (PDF) View Submission Edit Submission Delete Submission

Make a Payment | Electronic Options

Sample Return Scenario

Home Welcome, BOB SMITH Settings Log Off

Home > Sales and Use Tax > 30-Jun-2018 > Sales and Use Tax Return Submission > Confirmation > Make a Payment

How would you like to make a payment or prepayment?

If you have no taxable sales, you are not required to make a prepayment. You will be asked to confirm this on your quarterly return filing. Select Home to return to the home screen.

BY CHECKING OR SAVINGS ACCOUNT

This option allows you to make an electronic funds transfer (EFT) from your checking or savings accounts. The department will initiate a transaction with your financial institution to withdraw the funds from your bank account. California Department of Tax and Fee Administration (CDTFA) does not charge a fee for this service.

BY CREDIT OR DEBIT CARD

You will be charged a service fee of 2.3% of the transaction amount by the credit card processing vendor, Official Payments Corporation (OPC). This service fee is retained by the vendor and is not revenue to the California Department of Tax and Fee Administration (CDTFA). The minimum fee is \$1.00. To make a payment by credit card, you will need to provide your payment information. If you do not want to provide the required information over the Internet, you can make a credit card payment by calling 1-855-292-8931.

Once your transaction is processed, you'll receive a confirmation number, and your card will be charged. Keep this confirmation number as proof of payment. The payment and service fee will appear as separate charges on your credit card statement.

Pay now with checking or savings

Pay now with credit or debit card

Make a Payment | Checking or Savings

Sample Return Scenario

Welcome, BOB SMITH Settings Log Off

Home > > 30-Jun-2020 > Sales and Use Tax Return Submission > Confirmation > Make a Payment > Period Payment

Period

BOB SMITH
111-XXXXXX

Sales and Use Tax
555-XXXXXX

> 30-Jun-2018

Payment Option

Bank Account Type

Routing Number

Bank Account Number

Confirm Bank Account Number

Save this payment option for future use

Payment Details

Payment Type

Payment Date

Payment Amount

Confirm Payment Amount
 5,318.00

Enter Payment Details

Fill in Payment Option

Required

Make a Payment | Credit Card

Sample Return Scenario

The screenshot shows a web application interface with a dark blue header. On the left, there is a 'Home' button with a hamburger menu icon. On the right, it says 'Welcome, BOB SMITH' followed by 'Settings' with a gear icon and 'Log Off' with a lock icon. Below the header is a light blue breadcrumb trail: 'Home > se Tax > 30-Jun-2018 > Sales and Use Tax Return Submission > Confirmation > Make a Payment > Payment'. A dark blue arrow-shaped button labeled '1. Credit Card Information' points to the right. Below this is the section title 'Credit Card Information'. A paragraph of text reads: 'By Clicking below, you will be redirected to our Credit Card processor (Official Payments Corporation) to enter your credit card information. Once you are finished submitting your credit card information, you will be redirected back to this site.' A red oval highlights a dark blue button labeled 'Enter Credit/Debit Card Info'. At the bottom left is a 'Cancel' button, and at the bottom right is a 'Next >' button.

Home

Welcome, BOB SMITH Settings Log Off

Home > se Tax > 30-Jun-2018 > Sales and Use Tax Return Submission > Confirmation > Make a Payment > Payment

1. Credit Card Information

Credit Card Information

By Clicking below, you will be redirected to our Credit Card processor (Official Payments Corporation) to enter your credit card information. Once you are finished submitting your credit card information, you will be redirected back to this site.

Enter Credit/Debit Card Info

Cancel Next >

Make a Payment | Credit Card

Sample Return Scenario

Payments are made through the credit card vendor, Official Payments Corporation (OPC).

A 2.3% convenience fee is charged by OPC. This money does not come to the State.

OFFICIAL PAYMENTS

Home Payment Center Help Official Links En Español

Make A Payment

 **California Dept of Tax & Fee Administration (STP+)**
California Board of Equalization Wallet

This payment service is offered by Official Payments Corporation as authorized by the entity to which you are making a payment.

Review the Terms and Conditions below and click "Accept" to proceed with your payment. Click "Decline" button to return to the beginning of the payment process.

- Do not use your browser's "Back" button. Instead, navigate using the buttons below.

Official Payments Terms and Conditions

OPC may charge fee for each transaction processed in addition to the corresponding Agency payment as part of the card transaction. The fee will be displayed as part of the transaction you authorize and is separate from the primary obligation you are paying.

Completion of a payment transaction is contingent upon both the authorization of payment by your card company and acceptance

Printer Friendly

This page supports 128-bit SSL encryption as verified by DigiCert.

PRIVACY POLICY | Complaints | Legal Notices | Pay By Phone | Tax Professionals | About Us | Working With Official Payments | Sitemap

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Official Payments Corporation is a licensed money transmitter in 44 states, the District of Columbia, and Puerto Rico. Official Payments is not required to be licensed as a money transmitter in Indiana, Massachusetts, Montana, New Mexico, South Carolina or Wisconsin.

Make a Payment | Credit Card

Sample Return Scenario

OFFICIAL PAYMENTS
MAKE A Payment

California Dept of Tax & Fee Administration (STP*)
California Board of Equalization Wallet

To continue this payment, please fill out the form below:

- Note that the [*] fields are required.
- All information is kept confidential.
- Do not use your browser's "Back" button. Instead, navigate using the buttons below.

Payer Information
(Information for the person making the payment.)

*Country:

*First Name:

Middle Name:

*Last Name:

Suffix (Jr., Sr. etc.):

*Street Address:

*Town/City:

*State:

*Zip Code:
(Use this field for APO, FPO, AA, AE or AP codes.)

*Daytime Phone: () -

Payment Option
(May differ from the person owing the tax, bill, or fee.)

*Card Type:

*Card Number:

*Expiration Date: / (mm/yy)

*Card Verification Number:
(To determine the location of your Card Verification Number, click [here](#).)

Payer Information

Payment Option

Make a Payment | Payment Confirmation

Sample Return Scenario

Confirmation Welcome, BOB SMITH Settings Log Off

Home > File a Return > File a Return > Sales & Use Tax Return > Confirmation

Confirmation

Please review the information below for your payment to the California Department of Tax and Fee Administration. You may want to print a copy for your records.

Your confirmation number is **0-000-648-774**

Paid For:	Sales and Use Tax	Payment Type:	Return Payment
Paid From:	JPMORGAN CHASE	Period End Date:	30-Jun-2018
Payment Amount:	\$5,318.00	Preparer First Name:	YOUR NAME
Payment Date:	31-Jul-2018	Preparer Last Name:	YOUR NAME
Submitted Date:	31-Jul-2018	Preparer Phone:	123-456-7891

This is only the payment submission. It is your responsibility to review your bank statement to confirm that this transaction was successful.

Contact Us:
California Department of Tax and Fee Administration 1-800-400-7115
450 N Street
Sacramento, CA 94279
[Email CDTFA](#)

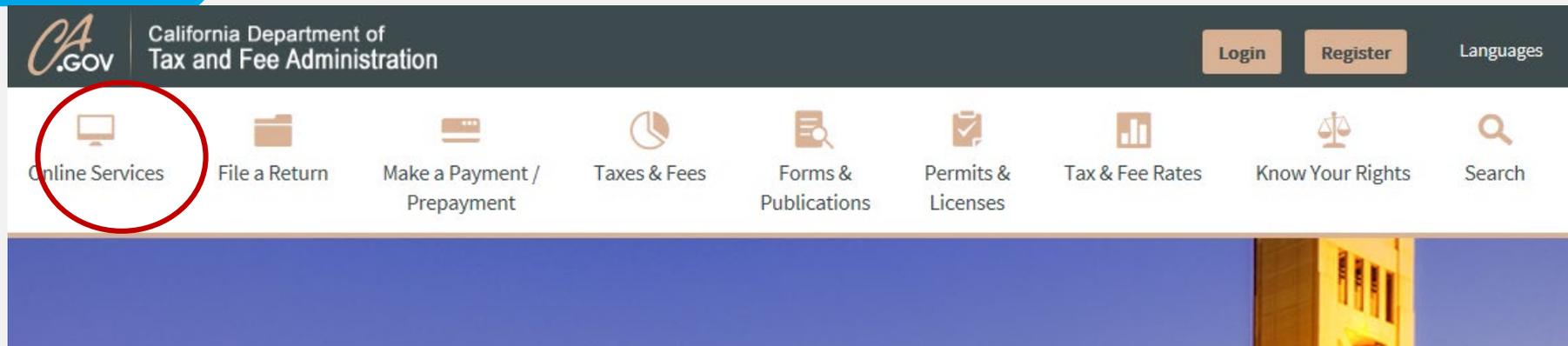
Printable View

OK

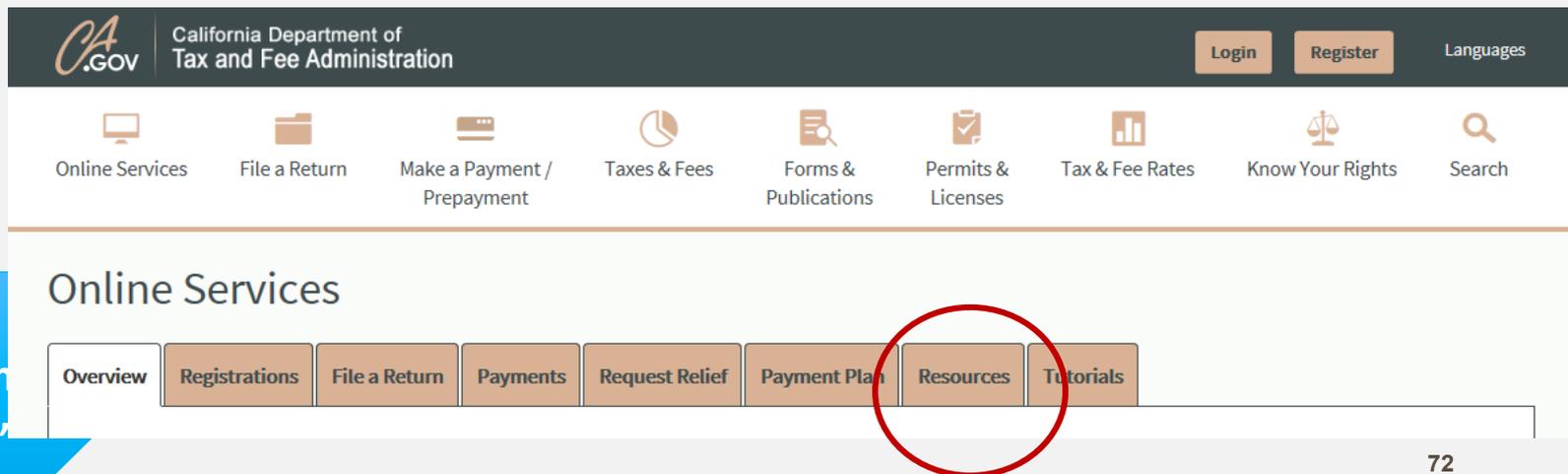
Online Services Resources

www.cdtfa.ca.gov

1. Click on
"Online
Services"



2. Click on
"Resources"



Online Services Resources

Online Services

Overview	Registrations	File a Return	Payments	Request Relief	Payment Plan	Resources	Tutorials
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For more information on the New Online Services, please see the resources below.

- ⓘ Frequently Asked Questions (FAQs)
- ⓘ Outreach/Special Notices
- ⓘ Video Tutorials

If you have any questions, please contact your account representative or our Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

We wish you success
in your business venture

