

CA Department of Tax and Fee Administration

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New Information

On July 1, 2017, the California Department of Tax and Fee Administration (CDTFA) assumed specific roles and responsibilities formerly conducted by the State Board of Equalization (BOE). BOE continues to exist and perform specific duties assigned to it by the state constitution, while the majority of its other duties pertaining to state sales and use taxes have transitioned to CDTFA. CDTFA administers California's sales, use, fuel, tobacco, and other taxes and fees that fund specific state programs.

NOTE: The International Fuel Tax Agreement (IFTA) is between states and Canadian provinces and simplifies the reporting of fuel use taxes by interstate motor carriers. All IFTA-related issues and transactions are the responsibility of CDTFA.

Applications and Forms

Frequently used applications and forms have been revised to reflect CDTFA. For example:

- CDTFA-106 Vehicle/Vessel Use Tax Clearance Request.
- CDTFA-111 Certificate of Vehicle, Mobilehome or Commercial Coach Use Tax Clearance.
- CDTFA-123 California Fuel Trip Permit.
- CDTFA-1138 Certificate of Excise Tax Clearance.

All Department of Motor Vehicles (DMV) reference materials, manuals, and publications are in the process of being revised to reflect CDTFA. CDTFA's new contact information for questions and issues as they pertain to use taxes:

California Department of Tax and Fee Administration
Consumer Use Tax Section
PO Box 942879, MIC:37
Sacramento, CA 94279-0037
1-800-400-7115

Background

Under an Inter-Agency Agreement Contract, DMV acts as an agent for CDTFA in the collection of use tax when a vehicle or undocumented vessel is sold or transferred, with exceptions.

Distribution

Notification that this memo is available online at www.dmv.ca.gov under Publications was made via California DMV's Automated Email Alert System in November 2018.

Contact

Call the DMV Customer Communications Section at (916) 657-6560 for further clarification of this memo.