CLAIM FOR REFUND OR CREDIT

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

(Instructions on back)

NAME OF TAXPAYER(S) OR FEEPAYER(S)	CDTFA ACCOUNT NUMBER *(only list one account number per claim)*
SOCIAL SECURITY NUMBER(S)* OR FEDERAL EMPLOYER IDENTIFICATION NUMBER	GENERAL PARTNER(S) *(if applicable)*
BUSINESS NAME *(if applicable)*	BUSINESS LOCATION ADDRESS *(if applicable)*
MAILING ADDRESS *(if applicable)*	

Please select the tax or fee program that applies to your claim for refund or credit.

☐ Sales and Use Tax
☐ Lumber Assessment
☐ Prepaid Mobile Telephony Services (MTS) Surcharge

For overpayments of use tax by a purchaser of a vehicle or undocumented vessel to the Department of Motor Vehicles (DMV), please complete CDTFA-101-DMV.

☐ Alcoholic Beverage Tax
☐ California Tire Fee
☐ Cannabis Taxes
☐ Childhood Lead Poisoning Prevention Fee
☐ Cigarette and Tobacco Products Tax
☐ Covered Electronic Waste Recycling Fee
☐ Diesel Fuel Tax
☐ Emergency Telephone Users Surcharge
☐ Energy Resources (Electrical) Surcharge
☐ Fire Prevention Fee
☐ Hazardous Substances Tax
☐ Integrated Waste Management Fee
☐ Lead-Acid Battery Fee

☐ Marine Invasive Species Fee
☐ Motor Vehicle & Jet Fuel Taxes
☐ Natural Gas Surcharge
☐ Occupational Lead Poisoning Prevention Fee
☐ Oil Spill Response, Prevention, and Administration Fees
☐ Regional Railroad Accident Preparedness and Immediate Response Fee
☐ Tax on Insurers
☐ Underground Storage Tank Maintenance Fee
☐ Use Fuel Tax
☐ Water Rights Fee

☐ Timber Yield Tax

For the above tax/fee programs, mail your completed form to:
California Department of Tax and Fee Administration
Audit Determination and Refund Section, MIC:39
PO Box 942879
Sacramento, CA 94279-0039

For the above tax/fee programs, mail your completed form to:
California Department of Tax and Fee Administration
Appeals and Data Analysis Branch, MIC:33
PO Box 942879
Sacramento, CA 94279-0033
Or email to: *adab@cdtfa.ca.gov*

For the Timber Yield Tax Program, mail your completed form to:
California Department of Tax and Fee Administration
Timber Tax Section, MIC:60
PO Box 942879
Sacramento, CA 94279-0060
Or fax to: 1-916-285-0130

The undersigned hereby makes a claim for refund or credit of $ _____, or such other amounts as may be established, in tax, interest and penalty in connection with:

☐ Return(s) filed for the period _____ through _____
☐ Determination(s)/Billing(s) dated _____ and paid _____
☐ Other *(describe fully)*:_____

Basis for refund *(required)*: _____
_____

Supporting Documentation: ☐ is attached ☐ will be provided upon request

SIGNATURE	DATE SIGNED
PRINT NAME	CONTACT PERSON *(if other than signatory)*

TITLE OR POSITION	TELEPHONE NUMBER ( )	TITLE OR POSITION OF CONTACT PERSON	TELEPHONE NUMBER ( )

EMAIL ADDRESS	EMAIL OF CONTACT PERSON

*See CDTFA-324-GEN, *Privacy Notice*, regarding disclosure of the applicable social security number.

INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting a claim for refund or credit, you must provide the time period covered by the claim, the specific grounds upon which the claim is based, and provide documentation that supports the claim. The documentation should be sufficient in detail and provide proof of the overpayment. Please include your documentation with your claim for refund or credit or, if the documentation is extensive, please have it readily available upon request.

What You Need to Know

- Your claim must be filed within the statute of limitations for the tax/fee program*.
- Compliance with the statute of limitations is based on the filing date of your claim.
- Your filing date is the date of mailing (postmark), the electronic transmittal date (when applicable), or the date that you personally deliver your claim to your nearest California Department of Tax and Fee Administration (CDTFA) office. This date may differ from the date signed.
- You may only list one account number per claim form. If you are claiming a refund for multiple tax or fee programs, a separate form is needed for each account.
- If your claim is for a refund of a partial payment or installment payment, your claim will cover all future payments applied to a single determination. (Prior to January 1, 2017, a separate claim was required for each partial payment or installment payment.) If you have been issued more than one Notice of Determination (determination), you need to file a claim for refund for each separate determination to ensure that all future payments associated with that determination are covered.

How You Can Submit Your Claim

- Mail, email, or fax as applicable to the appropriate location listed on the front page.
- Hand deliver to any CDTFA office (for a list of CDTFA offices, please visit our website at *www.cdtfa.ca.gov*).

For More Information

- Call our Customer Service Center at 1-800-400-7115 (TTY:711) to be directed to the specific office responsible for your tax or fee account.
- See publication 117, *Filing a Claim for Refund*.
- See publication 17, *Appeals Procedures: Sales and Use Taxes and Special Taxes*.

How to Complete the Claim Form

- **Taxpayer or Feepayer Name and Account Number:** Enter the name(s) and account number as registered with the CDTFA. Enter the name(s) shown on the documents that support the claim for refund if the claimant is not registered with the CDTFA. Do not enter the business name (dba) unless it is also the name that is registered with the CDTFA.

- **Social Security Number/Federal Employer Identification Number:** Disclosure of the applicable social security number(s) is required (see CDTFA-324-GEN, *Privacy Notice*) even if the claimant is not registered with the CDTFA as there are instances where a refund or portion thereof may be disclosed to the Internal Revenue Service. Enter the social security numbers of both husband and wife if the claimant is a married couple. Enter the social security number(s) of the general partner(s) and the partner's name(s) if the claimant is a partnership. Enter the federal employer identification number for all other business entities.

- **Refund Amount:** Enter the amount of your claim.

- **Overpayment Type:** Check the appropriate box to indicate if your claim is for a return filing payment, determination/billing payment, or any other type of overpayment and enter the applicable dates. If you select "other" fully explain the circumstances of your claim.

- **Basis for Refund:** Provide the basis or grounds for the claim or describe the circumstances that caused the overpayment. Claims for refund cannot be considered unless this field is completed.

- **Business Name:** Enter the name of the business. For example, if the claimant's name is John Doe and the business's name (dba) is XYZ Auto Repair, XYZ Auto Repair should be entered.

- **Signature and Title or Position:** The preparer of the claim form must sign his or her name. The preparer must also include his or her title or position (for example, bookkeeper, attorney, accountant, taxpayer, etc.).

- **Date Signed:** Enter the date the claim form is signed.

- **Contact Person (if other than signatory):** This line may be used to designate a person (other than the signatory) to contact, should the CDTFA have questions or require additional information. Such persons may be employees, consultants, accountants, attorneys, etc., as designated by the taxpayer or feepayer.

- **Telephone Number:** Please include your telephone number (and contact person's telephone number, if applicable).

- **Email:** Please include your email address (and contact person's email address, if applicable)

*The time period for filing a claim for refund will vary depending on a number of factors, particularly the type of overpayment and the tax or fee program for which you are filing a claim for refund. Please check the appropriate laws and regulations for the specific tax or fee program for which you are filing a claim. You may also refer to publications 117 or 17 referenced above.