

**CLAIMED INCORRECT DISTRIBUTION OF LOCAL TAX – LONG FORM**

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

*Note:* The inquiry must contain sufficient factual data to support the probability that local tax has been erroneously allocated and distributed. Sufficient factual data must include, at a minimum, all of the following for each business location being questioned: 1) Taxpayer name, including owner name and fictitious business name or d.b.a. (doing business as) designation. 2) Taxpayer’s permit number or a notation stating “no permit number.” 3) Complete business address of the taxpayer. 4) Complete description of taxpayer’s business activity(ies). 5) Specific reasons and evidence why the taxpayer’s allocation is questioned. (In cases where it is submitted that the location of the sale is an unregistered location, evidence that the unregistered location is a selling location, as explained by Regulation 1699, or is a place of business, as defined by Regulation 1802, must be submitted. In cases that involve shipments from an out-of-state location and claims that the tax is sales tax and not use tax, evidence must be submitted that there was participation by an in-state office of the out-of-state retailer and that title to the goods passed in this state.) 6) Name, title, and phone number of the contact person. 7) The tax reporting periods involved.

NAME OF JURISDICTION	ALLOCATION PERIOD QUESTIONED
REASON FOR QUESTIONING THE ALLOCATION	

**SECTION I – GENERAL BUSINESS INFORMATION**

OWNER NAME	BUSINESS NAME	
BUSINESS ADDRESS ( <i>street, city, state, zip code</i> )		
DATE BUSINESS STARTED	CURRENTLY OPERATING <input type="checkbox"/> Yes <input type="checkbox"/> No	CALIFORNIA SELLER’S PERMIT NUMBER
DESCRIPTION OF OPERATION OF BUSINESS		

*Person to call for more information regarding the taxpayer’s allocation of local tax*

NAME	TITLE	
DAYTIME PHONE NUMBER	BEST TIME TO CALL	
MAILING ADDRESS ( <i>street, city, state, zip code</i> )		

**SECTION II – QUESTIONS ABOUT THE BUSINESS**

Is merchandise sold at this location?  Yes  No

Are sales of tangible personal property negotiated at this location?  Yes  No

If yes, what is sold? \_\_\_\_\_

If no, what activities occur at the above business? \_\_\_\_\_

Has this business changed locations?  Yes  No If yes, list previous address and dates of operation: \_\_\_\_\_

ADDRESS (*street, city, state, zip code*)

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DATES OF OPERATION:

From: \_\_\_\_\_ To: \_\_\_\_\_

Does the business have other selling locations in California?  Yes  No

Please give the business address(es) below or attach a list.

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Are sales made at temporary locations (fairs, swap meets, etc.)?  Yes  No

If yes, please describe. \_\_\_\_\_

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Are sales made by employees of the business?  Yes  No Are sales made through independent agents?  Yes  No

Is merchandise delivered to customers from out-of-state inventory?  Yes  No

Is merchandise delivered to customers from California inventory?  Yes  No

Other \_\_\_\_\_

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If merchandise is shipped directly to customers from an out-of-state inventory, do sales contracts contain a specific title clause allowing title to pass in California?  Yes  No

Is the merchandise shipped with an F.O.B. - destination or F.O.B. - shipping point provision?  Yes  No

Are sales negotiated at a location outside of California?  Yes  No

Is the merchandise delivered from an in-state warehouse or inventory?  Yes  No

WAREHOUSE ADDRESS (*street, city, state, zip code*) \_\_\_\_\_

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Is the taxpayer a construction contractor affixing property to realty?  Yes  No

If yes, is the property classified as materials, fixtures, or machinery and equipment?

TAX PREPARER'S NAME \_\_\_\_\_

SUBMITTED BY ( <i>NAME</i> ) _____	DATE _____
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*Send acknowledgement and future correspondence to:*

NAME \_\_\_\_\_

ADDRESS (*street, city, state, zip code*) \_\_\_\_\_

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