

CLAIMED INCORRECT DISTRIBUTION OF LOCAL TAX — LONG FORM

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*) _____

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.

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

If yes, please describe.

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

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*)

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 (NAME)

DATE

Send acknowledgement and future correspondence to:

NAME

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