California Department of Taxes and Fees (CDTFA) – **see hyperlink below**:

* [**Sales & Use Tax in California**](https://cdtfa.ca.gov/taxes-and-fees/sutprograms.htm)

This screen has many links that are useful to help you answer your questions. One thing I know is that the Board (old name as it was previously aka) wanted to make sure they (the Board) were government friendly – and for the most part, they are. You can actually get a live person on the phone.

**Do You Need a California Seller's Permit (hyperlink below) ?**

* [**Do You Need a California Seller's Permit? (Publication 107)**](https://cdtfa.ca.gov/formspubs/pub107/)

**No General Exemption for Nonprofit and Religious Organizations**

Although many nonprofit and religious organizations are exempt from federal and state income tax, there is no similar broad exemption from California sales and use tax. Generally, a on profit’s sales and purchases are taxable. In other words, nonprofit and religious organizations, in general, are treated just like other California sellers and buyers for sales and use tax purposes.

**Hyperlink:** [**Nonprofit Organizations**](https://cdtfa.ca.gov/formspubs/pub18.pdf) (Nonprofit **Publication 18**).

**Typical Nontaxable Activities by Nonprofit Organizations**

• Sales of tickets for game booths and raffles when prizes are not guaranteed to every ticket purchaser.

**Most Nonprofits That Make Sales Need Seller’s Permits**

Nonprofit organizations generally need a seller’s permit if they make sales of goods or merchandise in California. This is true even if the sales are not taxable. In limited instances, when the organization only makes sales occasionally, we can issue a temporary seller’s permit. Permit requirements are explained in more detail in the organization-specific sections of this publication. For more information, see Registration Requirements.

**Basic Information –**

With a Sellers Permit (register with the Board) – see more below. Property you purchase for the purpose of reselling (sold at retail, you charge tax to customer) – you provide a resale certificate to your vendor, so that no sales tax is billed to you when purchased.

**You file your S&U Tax return on the basis of volume of Sale Tax Collected / Use Tax payable:**

* Monthly – high, upwards to $25,000 and more
* Quarterly – not as high, with monthly pre-payments
* Annually – very low
* Fiscal Year Basis – very low
* Returns are filed electronically, not hard copy. The Board provides you to access to your registered account. Calculations are done on preparation of the return. You do not have to provide any software. The site provides all you need to file the return.

Hyperlink for filing dates – Returns are due at the end of the month, quarter, Year End (December), Fiscal Year for the previous filing period.

* [Filing Dates for Sales & Use Tax Returns](https://cdtfa.ca.gov/taxes-and-fees/sales-use-tax-returns-filing-dates.htm)

**What is online registration?**

* [**Online Services — Registration**](https://cdtfa.ca.gov/services/registration.htm#what-is-online-registration)

**Temporary Sellers – Hyperlink:** [**Temporary Sellers**](https://cdtfa.ca.gov/industry/temporary-sellers/)

**Garage Sales –**

When you have a garage sale and sell used items, you are generally not required to hold a seller's permit. However, if you have more than two garage sales within a 12-month period, you are required to hold a seller's permit.

**Register for a Temporary Seller's Permit – hyperlink below:**

* [Temporary Sellers](https://cdtfa.ca.gov/industry/temporary-sellers/#Register-Permit)

**Contact a live person nearest to your location – telephone & office loation:**

* [**Office Locations & Addresses**](https://cdtfa.ca.gov/office-locations.htm)

**Sales for resale – hyperlink to publication on:** [**Sales for Resale (Publication 103)**](https://cdtfa.ca.gov/formspubs/pub103/)

**Regulation 1668 –**

**Hyperlink to:** [Regulation 1668](https://cdtfa.ca.gov/lawguides/vol1/sutr/1668.html)

If you are registered with the Board and issued a sellers permit number, review this regulation so that you can prepare a resale certificate to your vendors. If you do not have a sellers permit number, this is not required.

This regulation has a copy (end of printed regulation, Appendix B) of a Resale Certificate that can be copied, completed and issued to your vendor(s) so that the purchase you make can be purchased without sales tax. You do this only if the property you purchase you intend to resell the property and charge sales tax on that retail sale. You do no do this for personal purchases you do not intend to resell.