

Issue Date: August 27, 2021

New Information

Effective January 1, 2021, select used vehicle dealers are required to remit sales tax due on a vehicle sale when the dealer submits the vehicle transfer/registration application to the Department of Motor Vehicles (DMV). The Transmittal of Registration Application (FO 247) form was revised to meet the current business needs of DMV and the California Department of Tax and Fee Administration (CDTFA).

Changes to FO 247

Section 1

- *FIRM/MAILING ADDRESS* field was expanded to allow more room for the business name and address.
- *REPRESENTATIVE NAME/TELEPHONE NUMBER* fields were moved to the top row.
- *FAX NUMBER* field was deleted.
- *DEALER/DISMANTLER NUMBER* field was moved under the *REPRESENTATIVE'S NAME* field.
- *SELLERS PERMIT NUMBER* field was added to allow CDTFA to match records with dealer monthly returns.
- *REGISTRATION SERVICE NUMBER* field was moved under the *TELEPHONE NUMBER* field.

Section 2

- *CREDIT* or *REFUND* checkboxes were moved into an *OVERPAYMENT* field.

Section 3

- *PICKUP* or *MAIL* checkboxes field was named *DOCUMENTS* and moved under the new *SELLERS PERMIT NUMBER* field.

Section 4

- *POST FEES ONLY* field only requires an "X."

Section 5

- Changed to *VIN OR LICENSE PLATE NUMBER* and the field was expanded to fit 17 characters.

Section 6

- *BUYER NAME* field was expanded.

Section 7

- Changed to *ACQUISITION NUMBER*.

Sections 8 and 9

- *NEW* and *USED* fields were shortened and only require an "X."

Section 10

- Changed to *O/S* (out of state), shortened, and only requires an "X."

Section 11.

- Changed to *DATE OF SALE/ACQUISITION*.

Section 12

- Changed to *SALES TAX PAID TO DMV*.

Changes to FO 247, *continued*

Section 13

- Changed to *DMV FEES COLLECTED FROM CUSTOMER*.

Section 14

- Changed to *PRIOR CREDIT AMOUNT*.

Section 15

- Changed to *AMOUNT CASH/CHECK OR CREDIT SUBMITTED*.

Section 16

- Changed to *TOTAL*.

Section 17

- Changed to *AMOUNT OVER/UNDER*.

Section 18

- Changed to *CREDIT SUBMITTED*.

Section 19

- Changed to *AUTHORIZED AGENT COMMENTS*.

Section 20

- Changed to *AUTHORIZED AGENT SIGNATURE*.

Procedures

Continue to follow procedures in the VIN 2020-16 Used Vehicle Dealers Pay Sales Tax to DMV memo. The revised FO 247 is available on the DMV website and to order from the DMV warehouse. The FO 247 (REV 10/2009) will be accepted until August 1, 2021. The *Vehicle Industry Registration Procedures Manual* §28.010 will be updated with the revised procedures.

Background

The FO 247 was revised due to the new legislation that requires DMV to transmit all sales tax collected from select dealers to CDTFA, at the time the dealer submits the vehicle transfer/registration application to DMV.

References

California Code of Regulations §4.5
Assembly Bill 85 (Chapter 8, Statutes of 2020)
Vehicle Industry Registration Procedures Manual §28.010
VIN 2020–16 Used Vehicle Dealers Pay Sales Tax to DMV

Distribution

Notification that this memo is available at **dmv.ca.gov** under Vehicle Industry Services, was made via the California DMV Automated Email Alert System in July 2021 to the following:

- Dealers
- Registration Services

Contact

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