



Your Document Has Moved

The document you are looking for has moved to the California Department of Tax and Fee Administration (CDTFA) website at <http://www.cdtfa.ca.gov/formspubs/pub439.pdf>.

Please update your bookmark, if necessary.

Important Notice: Recent legislation created the California Department of Tax and Fee Administration to administer the taxes and fees previously collected by the Board of Equalization, with the exception of Property Tax, Alcoholic Beverage Tax and Insurance Tax. Additional information concerning this recent change can be found at www.boe.ca.gov and at www.cdtfa.ca.gov.