

Certificate of Use Tax Clearance Update

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Issue Date: August 11, 2026

New Information

Effective immediately, the Department of Motor Vehicles (DMV) will accept the revised Certificate of Vehicle, Vessel, Mobilehome, or Commercial Coach Use Tax Clearance (CDTFA-111 REV.11 [1-26]) forms issued by the California Department of Tax and Fee Administration (CDTFA).

Form changes include:

- Paper size: The certificate size changed from half page on cardstock to letter-size (8.5" x 11") paper.
- Look/feel: The color changed from the former goldenrod and blue colored versions to standard white letter format.
- Number of vehicles: Changed from one vehicle/vessel to allow multiple vehicles or vessels listed on the form.

Procedures

Continue following existing procedures in the *Vehicle Industry Registration Procedures Manual* for the following:

- Chapter 1 Original Registrations
- Chapter 2 Occupational Licensees
- Chapter 4 Use Tax
- Chapter 11 Transfers

These procedures apply for original registrations and transfer applications for vehicles and vessels purchased from someone other than a licensed California dealer, manufacturer, or dismantler.

These procedures do **not** apply if the transaction is exempted from the payment of use tax or CDTFA has issued the applicant a Certificate of Tax Clearance.

When processing applications subject to use tax and a customer submits a use tax clearance certificate issued by CDTFA:

1. Verify the following information provided on the CDTFA-111:
 - Vehicle identification number (VIN) or hull identification number (HIN) matches the information on their DMV application.
 - Applicant name matches the information on their DMV application.
 - Identification number
 - Letter identification number
 - Case identification number
2. Continue to collect the Certificate of Use Tax Clearance form from customers on applicable transactions. Collect only the page with the applicant information and vehicle information.
3. Continue to accept the older version of the following forms until August 31, 2026:
 - Certificate of Vehicle, Mobilehome, or Commercial Coach Use Tax Clearance (CDTFA-111)
 - Certificate of Vessel Use Tax Clearance (CDTFA 111-B)

Procedures, *continued*

NOTE: Previously issued goldenrod and blue certificates will be valid during the transition period, and will be phased out effective August 31, 2026.

Refer customers requesting to apply for use tax exemption certificates or for escalated issues to contact the CDTFA, Consumer Use Tax Section at:

Website: **cdtfa.ca.gov**

Phone: (916) 445-9524

Mail: California Department of Tax and Fee Administration
Consumer Use Tax Section MIC:37
PO Box 942879
Sacramento, CA 94279-0037

Background

CDTFA administers California's sales and use tax state programs. Use tax is collected on original registration and transfer applications for vehicles/vessels purchased from someone other than a licensed California dealer, manufacturer, or dismantler, unless the transaction is specifically exempted from payment of use tax or CDTFA issues the applicant a Certificate of Clearance. Sales and use tax rates vary throughout the state of California. Under an Interagency Agreement, DMV acts as an agent for CDTFA to collect sales or use tax when a vehicle or undocumented vessel is sold or transferred, unless the transaction is specifically exempted from payment of sales or use tax.

CDTFA has combined and updated the CDTFA-111 and the CDTFA 111-B into a single new form.

References

Vehicle Code §§4000(d), 4300.5, 5600, 9928, and 38211
Revenue & Taxation Code §§6275, 6291, and 6294
Vehicle Industry Registration Procedures Manual, Chapters 1, 2, 4, and 11
CDTFA Publication 660-F (4-26)

Distribution

Notification of this memo (available at **dmv.ca.gov** by searching Vehicle Industry Services) was sent through the California DMV Automated Email Alert System in August 2026 to:

- Dealers
- Registration Services

Contact

Direct questions related to this memo to DMV Customer Care at (916) 657-6560.

Attachment

(CDTFA Flyer)



Starting in May 2026, CDTFA-111, *Certificate of Vehicle, Vessel, Mobilehome, or Commercial Coach Use Tax Clearance*, will have a new look. The former goldenrod and blue versions will be replaced with a standard white letter format.

OLD:
NEW:

JOE SMITH
Case ID: 7645542

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Letter Date: 03-Apr-2026
Letter ID: L0030178381

CERTFA-111 Rev. 11-0-26

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

CERTIFICATE OF VEHICLE, VESSEL, MOBILEHOME, OR COMMERCIAL COACH USE TAX CLEARANCE
FOR COMPLETION OF REGISTRATION ONLY

Name of Applicant: JOE SMITH
Case ID: 7645542

The California Department of Tax and Fee Administration certifies that the above-named applicant is exempt from use tax obligations as a prerequisite for the registration of the vehicle, vessel, or commercial coach listed below. This certificate allows registration of the described vehicle, vessel, or commercial coach without payment of the California use tax to the Department of Motor Vehicles at the time of registration. It does not exempt the applicant from the obligation to pay any use tax that may be due.

ANY ERASURE OR ALTERATION OF THIS CERTIFICATE WILL MAKE IT VOID

For questions or to validate this certificate, you may call the Consumer Use Tax Section at 1-916-445-9524. Representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Year	Make	License Plate Number	VIN
2008	MAZDA		VEHICLE INFO

Previously issued goldenrod and blue certificates will be valid during the transition period, but they will eventually be phased out.

To validate a certificate or to ask questions, please contact the Consumer Use Tax Section at 1-916-445-9524.

Scan the QR code to visit our *Tax Guide for Purchasers of Vehicles, Vessels, & Aircraft*.

Publication 680-F (4-26)

