STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

# STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

| DUE ON OR BEFORE | FOR | PERIOD | YEAR |
|---|---|---|---|

**CDTFA USE ONLY**

| RA-TT | LOC | REG |
|---|---|---|
| RA-BTR | AACS | REF |
| | | |

EFF

**IMPORTANT:**
Your account number and reporting period are required.

**SELLER'S PERMIT ACCOUNT NUMBER** *(i.e., SRY XXX-XXXXXX)*

NAME

BUSINESS ADDRESS

| CITY | STATE | ZIP |
|---|---|---|

**ELECTRONIC FILING INFORMATION AND RETURN INSTRUCTIONS (CDTFA-401-INST)
ARE AVAILABLE AT *WWW.CDTFA.CA.GOV* OR BY CALLING 1-800-400-7115.**

CDTFA USE

| | | | |
|---|---|---|---|
| **1** TOTAL *(gross)* SALES | **1** | $ | .00 |
| **2** PURCHASES SUBJECT TO USE TAX | **2** | | .00 |
| **3** TOTAL *(add lines 1 and 2)* | | | .00 |
| IF YOU HAVE DEDUCTIONS, FILL OUT LINES 4-11 ON **PAGES 2 AND 3** OF THIS RETURN. IF NO DEDUCTIONS, ENTER "0" ON LINE 11 AND PROCEED TO LINE 12. | | | |
| **11** TOTAL NONTAXABLE TRANSACTIONS REPORTED *(enter total deductions from line 11 on page 3)* | **11** | | .00 |
| **12** TRANSACTIONS SUBJECT TO STATE TAX *(subtract line 11 from line 3)* | **12** | | .00 |
| **13 a** **STATE TAX** 6.00% *(multiply line 12 by .0600)* | | | .00 |
| **13 b** TAX RECOVERY ADJUSTMENT *(enter tax recovery adjustment from box 13b, Section B on page 2)* | **13 b** | | .00 |
| **14 a** TRANSACTIONS SUBJECT TO COUNTY TAX *(add amount in box 61 [Section C, page 2], box 73 [Section D, page 3] and line 12 above)* | | | .00 |
| **b** **COUNTY TAX** 1/4% *(multiply line 14a by .0025)* | | | .00 |
| **15** LOCAL TAX ADJUSTMENTS FOR AIRCRAFT COMMON CARRIERS **ONLY** *(see line 15 instructions)* | **15** | | .00 |
| **16** TRANSACTIONS SUBJECT TO LOCAL TAX *(add or subtract line 15 to/from line 14a)* | | | .00 |
| **17** **LOCAL TAX** 1% *(multiply line 16 by .01) (additional schedules may apply - see line 17 instructions)* | | | .00 |
| **18** **DISTRICT TAX** *(from Schedule A1 or A2, TOTAL DISTRICT TAX)* YOU **MUST** COMPLETE CDTFA-531-A1, Schedule A1, or CDTFA-531-A2, Schedule A2, if you are engaged in business in a transactions and use tax district. | **18** | | .00 |
| **19** **TOTAL STATE, COUNTY, LOCAL, AND DISTRICT TAX** *(add lines 13a, 14b, 17, and 18 then subtract 13b)* | **19** | | .00 |
| **20** SALES OR USE TAX PAID TO OTHER STATES *(Enter the amount of tax paid for merchandise purchased out of state for use in California. The purchase price must be included in line 2 above.)* | **20** | | .00 |
| **21** **NET TAX** *(subtract line 20 from line 19)* | | | .00 |

REC. NO

PM

| **22** LESS TAX PREPAYMENTS | 1st prepayment (Tax only) $ | + | 2nd prepayment (Tax only) $ | = | Total Prepayment | **22** | .00 |
|---|---|---|---|---|---|---|---|

| | | | |
|---|---|---|---|
| **23** **REMAINING TAX** *(subtract line 22 from line 21)* | | | .00 |
| **24** PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above *(see line 24 instructions)*. | PENALTY | **24** | .00 |
| **25** INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is **Interest Rate Calculator** | INTEREST | **25** | .00 |
| **26** **TOTAL AMOUNT DUE AND PAYABLE** *(add lines 23, 24, and 25)* | | **26** $ | .00 |

RE

*I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.*

| YOUR SIGNATURE AND TITLE | TELEPHONE NUMBER ( ) | DATE |
|---|---|---|

| PRINT NAME AND TITLE | EMAIL ADDRESS |
|---|---|

| **PAID PREPARER'S USE ONLY** | PAID PREPARER'S NAME | PREPARER'S TELEPHONE NUMBER ( ) |
|---|---|---|

*Make a copy for your records.*

## STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

| YOUR ACCOUNT NO. | REPORTING PERIOD |
|---|---|
| | |

### SECTION A. Full Deductions

| | | | CDTFA USE | |
|---|---|---|---|---|
| 4 | SALES TO OTHER RETAILERS FOR PURPOSES OF RESALE | 50 | $ | .00 |
| 5 | NONTAXABLE SALES OF FOOD PRODUCTS | 51 | | .00 |
| 6 | NONTAXABLE LABOR *(repair and installation)* | 52 | | .00 |
| 7 | SALES TO THE UNITED STATES GOVERNMENT | 53 | | .00 |
| 8 | SALES IN INTERSTATE OR FOREIGN COMMERCE | 54 | | .00 |
| 9 | SALES TAX (if any) INCLUDED ON LINE 1 | 55 | | .00 |
| 10 | OTHER *(clearly explain)* | 90 | | .00 |
| | **TOTAL FULL DEDUCTIONS** *(add lines 4 through 10)* | | $ | .00 < |

### SECTION B. Tax Recovery Adjustments/Deductions

| | COLUMN A TRANSACTIONS FROM 1-1-13 TO 12-31-16 | COLUMN B TRANSACTIONS ON OR AFTER 1-1-17 | | COLUMN C TOTAL OF COLUMNS A AND B |
|---|---|---|---|---|
| 1 BAD DEBT LOSSES ON TAXABLE SALES | $ | $ | 56 | $ .00 |
| 2 BAD DEBT LENDER LOSSES | | | 62 | .00 |
| 3 COST OF TAX-PAID PURCHASES RESOLD PRIOR TO USE | | | 57 | .00 |
| 4 RETURNED TAXABLE MERCHANDISE | | | 58 | .00 |
| 5 CASH DISCOUNTS ON TAXABLE SALES | | | 59 | .00 |
| **TOTAL TAX RECOVERY ADJUSTMENTS/DEDUCTIONS** *(add lines 1 through 5)* | Box B1 $ | $ | | $ .00 < |
| TAX RECOVERY ADJUSTMENT *(multiply Box B1 x .0025, then enter here **and** on page 1, line 13b)* | Box 13b | | | |

### SECTION C. Partial State Tax Exemptions

*YOU MUST COMPLETE THE PARTIAL STATE TAX EXEMPTION WORKSHEET FOR THE FOLLOWING TRANSACTIONS.*

| | COLUMN A TRANSACTIONS FROM 1-1-16 TO 12-31-16 | COLUMN B TRANSACTIONS ON OR AFTER 1-1-17 | | COLUMN C TOTAL OF COLUMNS A AND B |
|---|---|---|---|---|
| 1 TELEPRODUCTION EQUIPMENT | $ | $ | 64 | $ .00 |
| 2 FARM EQUIPMENT | | | 65 | .00 |
| 3 DIESEL FUEL USED IN FARMING AND FOOD PROCESSING | | | 66 | .00 |
| 4 TIMBER HARVESTING EQUIPMENT AND MACHINERY | | | 67 | .00 |
| 5 RACEHORSE BREEDING STOCK | | | 68 | .00 |
| **TOTAL PARTIAL STATE TAX EXEMPTIONS** *(enter sum of lines 1 through 5 for each column)* 69 | | 60 | | Box 60 .00 |
| **STATE TAX EXEMPTION FACTOR** *(multiply Total Partial State Tax Exemptions by State Tax Exemption Factor for each column **and** enter totals below)* | .8750 | .8333 | | |
| **TOTAL ADJUSTED PARTIAL EXEMPTIONS** *(add totals for each column and enter in Box 61)* | $ | $ | 61 | Box 61 $ .00 < |

## STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

| YOUR ACCOUNT NO. | REPORTING PERIOD |
|---|---|
|  |  |

| SECTION D. Partial State Tax Exemption for Manufacturing and Research and Development Equipment | | COLUMN A TRANSACTIONS FROM 1-1-16 TO 12-31-16 | COLUMN B TRANSACTIONS ON OR AFTER 1-1-17 | CDTFA USE<br>COLUMN C TOTAL OF COLUMNS A AND B |
|---|---|---|---|---|
| SALES MADE SUBJECT TO THE MANUFACTURING AND RESEARCH AND DEVELOPMENT EQUIPMENT EXEMPTION | 76 |  | 72 | Box 72 |
| STATE TAX EXEMPTION FACTOR *(multiply total Manufacturing and Research and Development Equipment transactions in box 72 by the State Tax Exemption Factor and enter amount in box 73)* | | .6979 | .6563 | |
| TOTAL ADJUSTED MANUFACTURING AND RESEARCH AND DEVELOPMENT EQUIPMENT PARTIAL EXEMPTIONS | 73 | $ | $ | Box 73<br>$    < |

| 11 | TOTAL NONTAXABLE TRANSACTIONS *(add amounts for Sections A, B, C, and D as referenced by the "<", then enter here **and** on page 1, line 11)* | $      .00 |
|---|---|---|

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| DUE ON OR BEFORE | | | |
|---|---|---|---|
| **[ FOID ]** | YOUR ACCOUNT NO. | | |

| | | | |
|---|---|---|---|
| A1 | ENTER amount from line 16 on the front of your *Sales and Use Tax Return* | $ | .00 |
| A2/A3 | ENTER sales delivered to any location not in a district tax area **000** | – | .00 |
| A4 | SUBTRACT line A2/A3 from line A1 *(Allocate this amount to the correct district tax areas in column A5.)* | $ | .00 |

### PLEASE READ THE INSTRUCTIONS ON PAGE 11 BEFORE COMPLETING THIS SCHEDULE

| DISTRICT TAX AREAS | | A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S) | A6/A7 ADD ( + ) / DEDUCT ( - ) ADJUSTMENTS | A8 TAXABLE AMOUNT A5 plus/minus A6/A7 | A9 TAX RATE | A10 DISTRICT TAX DUE Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **ALAMEDA COUNTY** | (Exp. 3-31-15) **087** | Discontinued | | | **.015** | $ .00 |
| **ALAMEDA COUNTY** | (Eff. 4-1-15) **378** | | | | **.02** | .00 |
| City of Albany | (Exp. 3-31-15) **299** | Discontinued | | | **.02** | .00 |
| City of Albany | (Eff. 4-1-15) **429** | | | | **.025** | .00 |
| City of Hayward | (Exp. 3-31-15) **366** | Discontinued | | | **.02** | .00 |
| City of Hayward | (Eff. 4-1-15) **430** | | | | **.025** | .00 |
| City of Newark | (Eff. 4-1-17) **451** | | | | **.025** | .00 |
| City of San Leandro | (Exp. 3-31-15) **238** | Discontinued | | | **.0175** | .00 |
| City of San Leandro | (Eff. 4-1-15) **380** | | | | **.025** | .00 |
| City of Union City | (Exp. 3-31-15) **240** | Discontinued | | | **.02** | .00 |
| City of Union City | (Eff. 4-1-15) **428** | | | | **.025** | .00 |
| **AMADOR COUNTY** | **194** | | | | **.005** | .00 |
| **BUTTE COUNTY** | | | | | | |
| Town of Paradise | (Eff. 4-1-15) **381** | | | | **.005** | .00 |
| **COLUSA COUNTY** | | | | | | |
| City of Williams | **139** | | | | **.005** | .00 |

| | | |
|---|---|---|
| SUBTOTAL A11a *(Add amounts in column A10 on this page. Enter the total here **and** on line A11a below.)* | $ | .00 |

| | | | |
|---|---|---|---|
| A11a | SUBTOTAL DISTRICT TAX *(Page 1, enter the total from line A11a above.)* | $ | .00 |
| A11b | SUBTOTAL DISTRICT TAX *(Page 2, enter the total from line A11b on page 2.)* | | .00 |
| A11c | SUBTOTAL DISTRICT TAX *(Page 3, enter the total from line A11c on page 3.)* | | .00 |
| A11d | SUBTOTAL DISTRICT TAX *(Page 4, enter the total from line A11d on page 4.)* | | .00 |
| A11e | SUBTOTAL DISTRICT TAX *(Page 5, enter the total from line A11e on page 5.)* | | .00 |
| A11f | SUBTOTAL DISTRICT TAX *(Page 6, enter the total from line A11f on page 6.)* | | .00 |
| A11g | SUBTOTAL DISTRICT TAX *(Page 7, enter the total from line A11g on page 7.)* | | .00 |
| A11h | SUBTOTAL DISTRICT TAX *(Page 8, enter the total from line A11h on page 8.)* | | .00 |
| A11i | SUBTOTAL DISTRICT TAX *(Page 9, enter the total from line A11i on page 9.)* | | .00 |
| A11j | SUBTOTAL DISTRICT TAX *(Page 10, enter the total from line A11j on page 10.)* | | .00 |
| **A11** | TOTAL DISTRICT TAX *(Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, and A11j. Enter here **and** on line 18 on the front of your Sales and Use Tax Return.)* | $ | .00 |

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO<br>CORRECT DISTRICT(S) | A6/A7<br>ADD ( + ) /<br>DEDUCT ( - )<br>ADJUSTMENTS | A8<br>TAXABLE AMOUNT<br>A5 plus/minus A6/A7 | A9<br>TAX<br>RATE | A10<br>DISTRICT TAX DUE<br>Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **CONTRA COSTA COUNTY** | **025** | | | | **.01** | $ .00 |
| City of Antioch | **350** | | | | **.015** | .00 |
| City of Concord | **242** | | | | **.015** | .00 |
| City of El Cerrito | (Exp. 3-31-15) **244** | Discontinued | | | **.02** | .00 |
| City of El Cerrito | (Eff. 4-1-15) **383** | | | | **.025** | .00 |
| City of Hercules | **286** | | | | **.015** | .00 |
| City of Martinez | (Eff. 4-1-17) **453** | | | | **.015** | .00 |
| Town of Moraga | **301** | | | | **.02** | .00 |
| City of Orinda | **303** | | | | **.015** | .00 |
| City of Pinole | (Exp. 3-31-15) **141** | Discontinued | | | **.015** | .00 |
| City of Pinole | (Eff. 4-1-15) **385** | | | | **.02** | .00 |
| City of Pittsburg | **288** | | | | **.015** | .00 |
| City of Pleasant Hill | (Eff. 4-1-17) **455** | | | | **.015** | .00 |
| City of Richmond | (Exp. 3-31-15) **096** | Discontinued | | | **.015** | .00 |
| City of Richmond | (Eff. 4-1-15) **387** | | | | **.02** | .00 |
| City of San Pablo | (Exp. 9-30-17) **368** | Discontinued | | | **.0175** | .00 |
| City of San Pablo | (Eff. 10-1-17) **609** | | | | **.015** | .00 |
| **DEL NORTE COUNTY** | (Eff. 4-1-15) **388** | | | | **.0025** | .00 |
| **EL DORADO COUNTY** | | | | | | |
| City of Placerville | (Exp. 3-31-17) **246** | Discontinued | | | **.005** | .00 |
| City of Placerville | (Eff. 4-1-17) **457** | | | | **.01** | .00 |
| City of So. Lake Tahoe | **097** | | | | **.005** | .00 |
| **FRESNO COUNTY** | **099** | | | | **.00725** | .00 |
| City of Huron | **352** | | | | **.01725** | .00 |
| City of Reedley | **177** | | | | **.01225** | .00 |
| City of Sanger | **179** | | | | **.01475** | .00 |
| City of Selma | **169** | | | | **.01225** | .00 |
| **GLENN COUNTY** | | | | | | |
| City of Orland | (Eff. 4-1-17) **458** | | | | **.005** | .00 |

| SUBTOTAL A11b *(Add amounts in column A10 on this page. Enter the total here **and** on line A11b on page 1 of Schedule A2.)* | $ .00 |
|---|---|

**Continued on page 3**

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S) | A6/A7 ADD ( + ) / DEDUCT ( - ) ADJUSTMENTS | A8 TAXABLE AMOUNT A5 plus/minus A6/A7 | A9 TAX RATE | A10 DISTRICT TAX DUE Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **HUMBOLDT COUNTY** | (Eff. 4-1-15) **389** | | | | **.005** | $ .00 |
| City of Arcata | (Exp. 3-31-15) **195** | Discontinued | | | **.0075** | .00 |
| City of Arcata | (Eff. 4-1-15) **425** | | | | **.0125** | .00 |
| City of Eureka | (Exp. 3-31-15) **248** | Discontinued | | | **.0075** | .00 |
| City of Eureka | (Eff. 4-1-15) **427** | | | | **.0125** | .00 |
| City of Fortuna | (Eff. 4-1-17) **460** | | | | **.0125** | .00 |
| City of Rio Dell | (Eff. 4-1-15) **391** | | | | **.015** | .00 |
| City of Trinidad | (Exp. 3-31-15) **196** | Discontinued | | | **.0075** | .00 |
| City of Trinidad | (Eff. 4-1-15) **426** | | | | **.0125** | .00 |
| **IMPERIAL COUNTY** | **029** | | | | **.005** | .00 |
| City of Calexico | **230** | | | | **.01** | .00 |
| City of El Centro | (Eff. 4-1-17) **462** | | | | **.01** | .00 |
| **INYO COUNTY** | **014** | | | | **.005** | .00 |
| **KERN COUNTY** | | | | | | |
| City of Arvin | **198** | | | | **.01** | .00 |
| City of Delano | **170** | | | | **.01** | .00 |
| City of Ridgecrest | (Exp. 3-31-17) **291** | Discontinued | | | **.0075** | .00 |
| City of Ridgecrest | (Eff. 4-1-17) **463** | | | | **.01** | .00 |
| City of Wasco | (Eff. 4-1-17) **464** | | | | **.01** | .00 |
| **KINGS COUNTY** | | | | | | |
| City of Corcoran | (Eff. 10-1-17) **603** | | | | **.01** | .00 |
| **LAKE COUNTY** | | | | | | |
| City of Clearlake | (Exp. 3-31-17) **058** | Discontinued | | | **.005** | .00 |
| City of Clearlake | (Eff. 4-1-17) **468** | | | | **.015** | .00 |
| City of Lakeport | (Exp. 3-31-17) **101** | Discontinued | | | **.005** | .00 |
| City of Lakeport | (Eff. 4-1-17) **466** | | | | **.015** | .00 |

| SUBTOTAL A11c (*Add amounts in column A10 on this page. Enter the total here **and** on line A11c on page 1 of Schedule A2.*) | $ .00 |
|---|---|

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO<br>CORRECT DISTRICT(S) | A6/A7<br>ADD ( + ) /<br>DEDUCT ( - )<br>ADJUSTMENTS | A8<br>TAXABLE AMOUNT<br>A5 plus/minus A6/A7 | A9<br>TAX<br>RATE | A10<br>DISTRICT TAX DUE<br>Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **LOS ANGELES COUNTY** | (Exp. 6-30-17) **218** | Discontinued | | | .015 | $            .00 |
| **LOS ANGELES COUNTY** | (Exp. 9-30-17) **577** | Discontinued | | | .02 | $            .00 |
| **LOS ANGELES COUNTY** | (Eff. 10-1-17) **594** | | | | .0225 | .00 |
| City of Avalon | (Exp. 6-30-17) **219** | Discontinued | | | .02 | .00 |
| City of Avalon | (Exp. 9-30-17) **578** | Discontinued | | | .025 | .00 |
| City of Avalon | (Eff. 10-1-17) **595** | | | | .0275 | .00 |
| City of Commerce | (Exp. 6-30-17) **307** | Discontinued | | | .02 | .00 |
| City of Commerce | (Exp. 9-30-17) **585** | Discontinued | | | .025 | .00 |
| City of Commerce | (Eff. 10-1-17) **596** | | | | .0275 | .00 |
| City of Compton | (Exp. 6-30-17) **449** | Discontinued | | | .025 | .00 |
| City of Compton | (Eff. 7-1-17) **589** | | | | .03 | .00 |
| City of Culver City | (Exp. 6-30-17) **305** | Discontinued | | | .02 | .00 |
| City of Culver City | (Exp. 9-30-17) **584** | Discontinued | | | .025 | .00 |
| City of Culver City | (Eff. 10-1-17) **597** | | | | .0275 | .00 |
| City of Downey | (Exp. 6-30-17) **474** | Discontinued | | | .02 | .00 |
| City of Downey | (Exp. 9-30-17) **592** | Discontinued | | | .025 | .00 |
| City of Downey | (Eff. 10-1-17) **598** | | | | .0275 | .00 |
| City of El Monte | (Exp. 6-30-17) **222** | Discontinued | | | .02 | .00 |
| City of El Monte | (Exp. 9-30-17) **581** | Discontinued | | | .025 | .00 |
| City of El Monte | (Eff. 10-1-17) **599** | | | | .0275 | .00 |
| City of Inglewood | (Exp. 6-30-17) **220** | Discontinued | | | .02 | .00 |
| City of Inglewood | (Exp. 9-30-17) **579** | Discontinued | | | .025 | .00 |
| City of Inglewood | (Eff. 10-1-17) **600** | | | | .0275 | .00 |
| City of La Mirada | (Exp. 6-30-17) **309** | Discontinued | | | .025 | .00 |
| City of La Mirada | (Eff. 7-1-17) **586** | | | | .03 | .00 |
| City of Long Beach | (Exp. 6-30-17) **441** | Discontinued | | | .025 | .00 |
| City of Long Beach | (Eff. 7-1-17) **588** | | | | .03 | .00 |
| City of Lynwood | (Exp. 6-30-17) **470** | Discontinued | | | .025 | .00 |
| City of Lynwood | (Eff. 7-1-17) **590** | | | | .03 | .00 |
| City of Pico Rivera | (Exp. 6-30-17) **223** | Discontinued | | | .025 | .00 |
| City of Pico Rivera | (Eff. 7-1-17) **582** | | | | .03 | .00 |
| City of San Fernando | (Exp. 6-30-17) **348** | Discontinued | | | .02 | .00 |
| City of San Fernando | (Exp. 9-30-17) **587** | Discontinued | | | .025 | .00 |
| City of San Fernando | (Eff. 10-1-17) **602** | | | | .0275 | .00 |
| City of Santa Monica | (Exp. 3-31-17) **250** | Discontinued | | | .02 | .00 |
| City of Santa Monica | (Exp. 6-30-17) **472** | Discontinued | | | .025 | .00 |
| City of Santa Monica | (Eff. 7-1-17) **591** | | | | .03 | .00 |
| City of So. El Monte | (Exp. 6-30-17) **252** | Discontinued | | | .02 | .00 |
| City of So. El Monte | (Exp. 9-30-17) **583** | Discontinued | | | .025 | .00 |
| City of So. El Monte | (Eff. 10-1-17) **601** | | | | .0275 | .00 |
| City of South Gate | (Exp. 6-30-17) **221** | Discontinued | | | .025 | .00 |
| City of South Gate | (Eff. 7-1-17) **580** | | | | .03 | .00 |
| SUBTOTAL A11d *(Add amounts in column A10 on this page. Enter the total here **and** on line A11d on page 1 of Schedule A2.)* | | | | | | $            .00 |

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S) | A6/A7 ADD ( + ) / DEDUCT ( - ) ADJUSTMENTS | A8 TAXABLE AMOUNT A5 plus/minus A6/A7 | A9 TAX RATE | A10 DISTRICT TAX DUE Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **MADERA COUNTY** | 144 | | | | .005 | .00 |
| City of Madera (Eff. 4-1-17) | 476 | | | | .01 | .00 |
| **MARIN COUNTY** | 311 | | | | .01 | $ .00 |
| Town of Corte Madera | 354 | | | | .015 | .00 |
| Town of Fairfax (Exp. 3-31-17) | 314 | Discontinued | | | .015 | .00 |
| Town of Fairfax (Eff. 4-1-17) | 478 | | | | .0175 | .00 |
| City of Larkspur | 356 | | | | .015 | .00 |
| City of Novato (Exp. 3-31-16) | 313 | Discontinued | | | .015 | .00 |
| City of Novato (Eff. 4-1-16) | 434 | | | | .0125 | .00 |
| Town of San Anselmo | 358 | | | | .015 | .00 |
| City of San Rafael | 360 | | | | .0175 | .00 |
| City of Sausalito (Eff. 4-1-15) | 393 | | | | .015 | .00 |
| **MARIPOSA COUNTY** | 103 | | | | .005 | .00 |
| **MENDOCINO COUNTY** | 269 | | | | .00125 | .00 |
| City of Fort Bragg | 284 | | | | .01125 | .00 |
| City of Point Arena | 271 | | | | .00625 | .00 |
| City of Ukiah (Exp. 3-31-17) | 273 | Discontinued | | | .00625 | .00 |
| City of Ukiah (Eff. 4-1-17) | 480 | | | | .01125 | .00 |
| City of Willits | 270 | | | | .00625 | .00 |
| **MERCED COUNTY** (Eff. 4-1-17) | 481 | | | | .005 | .00 |
| City of Atwater (Exp. 3-31-17) | 346 | Discontinued | | | .005 | .00 |
| City of Atwater (Eff. 4-1-17) | 485 | | | | .01 | .00 |
| City of Gustine (Exp. 3-31-17) | 224 | Discontinued | | | .005 | .00 |
| City of Gustine (Eff. 4-1-17) | 484 | | | | .01 | .00 |
| City of Los Banos (Exp. 3-31-17) | 104 | Discontinued | | | .005 | .00 |
| City of Los Banos (Eff. 4-1-17) | 482 | | | | .01 | .00 |
| City of Merced (Exp. 3-31-17) | 127 | Discontinued | | | .005 | .00 |
| City of Merced (Eff. 4-1-17) | 483 | | | | .01 | .00 |
| **MONO COUNTY** | | | | | | |
| Town of Mammoth Lakes | 183 | | | | .005 | .00 |

| SUBTOTAL A11e *(Add amounts in column A10 on this page. Enter the total here **and** on line A11e on page 1 of Schedule A2.)* | $ .00 |
|---|---|

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO<br>CORRECT DISTRICT(S) | A6/A7<br>ADD ( + ) /<br>DEDUCT ( - )<br>ADJUSTMENTS | A8<br>TAXABLE AMOUNT<br>A5 plus/minus A6/A7 | A9<br>TAX<br>RATE | A10<br>DISTRICT TAX DUE<br>Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **MONTEREY COUNTY** | (Exp. 3-31-17) 394 | Discontinued | | | .00125 | $ .00 |
| **MONTEREY COUNTY** | (Eff. 4-1-17) 487 | | | | .005 | .00 |
| City of Carmel-by-the-Sea | (Exp. 3-31-17) 400 | Discontinued | | | .01125 | .00 |
| City of Carmel-by-the-Sea | (Eff. 4-1-17) 495 | | | | .015 | .00 |
| City of Del Rey Oaks | (Exp. 3-31-17) 410 | Discontinued | | | .01625 | .00 |
| City of Del Rey Oaks | (Eff. 4-1-17) 490 | | | | .02 | .00 |
| City of Gonzales | (Exp. 3-31-17) 408 | Discontinued | | | .00625 | .00 |
| City of Gonzales | (Eff. 4-1-17) 498 | | | | .01 | .00 |
| City of Greenfield | (Exp. 3-31-17) 436 | Discontinued | | | .01875 | .00 |
| City of Greenfield | (Eff. 4-1-17) 494 | | | | .0225 | .00 |
| City of King City | (Exp. 3-31-17) 402 | Discontinued | | | .00625 | .00 |
| City of King City | (Eff. 4-1-17) 496 | | | | .01 | .00 |
| City of Marina | (Exp. 3-31-17) 397 | Discontinued | | | .01125 | .00 |
| City of Marina | (Eff. 4-1-17) 492 | | | | .015 | .00 |
| City of Monterey | (Exp. 3-31-17) 404 | Discontinued | | | .01125 | .00 |
| City of Monterey | (Eff. 4-1-17) 497 | | | | .015 | .00 |
| City of Pacific Grove | (Exp. 3-31-17) 396 | Discontinued | | | .01125 | .00 |
| City of Pacific Grove | (Eff. 4-1-17) 491 | | | | .015 | .00 |
| City of Salinas | (Exp. 3-31-17) 406 | Discontinued | | | .01625 | .00 |
| City of Salinas | (Eff. 4-1-17) 489 | | | | .02 | .00 |
| City of Sand City | (Exp. 3-31-17) 412 | Discontinued | | | .01125 | .00 |
| City of Sand City | (Eff. 4-1-17) 499 | | | | .015 | .00 |
| City of Seaside | (Exp. 3-31-17) 395 | Discontinued | | | .01125 | .00 |
| City of Seaside | (Exp. 9-30-17) 488 | Discontinued | | | .015 | .00 |
| City of Seaside | (Eff. 10-1-17) 605 | | | | .02 | .00 |
| City of Soledad | (Exp. 3-31-17) 398 | Discontinued | | | .01125 | .00 |
| City of Soledad | (Eff. 4-1-17) 493 | | | | .015 | .00 |
| **NAPA COUNTY** | 065 | | | | .005 | .00 |
| City of St. Helena | (Eff. 4-1-17) 501 | | | | .01 | .00 |
| **NEVADA COUNTY** | (Exp. 3-31-17) 067 | Discontinued | | | .00125 | .00 |
| **NEVADA COUNTY** | (Eff. 4-1-17) 502 | | | | .0025 | .00 |
| City of Grass Valley | (Exp. 3-31-17) 318 | Discontinued | | | .00625 | .00 |
| City of Grass Valley | (Eff. 4-1-17) 504 | | | | .0075 | .00 |
| City of Nevada City | (Exp. 3-31-17) 320 | Discontinued | | | .01 | .00 |
| City of Nevada City | (Eff. 4-1-17) 506 | | | | .015 | .00 |
| Town of Truckee | (Exp. 3-31-17) 370 | Discontinued | | | .00875 | .00 |
| Town of Truckee | (Eff. 4-1-17) 503 | | | | .01 | .00 |

| SUBTOTAL A11f *(Add amounts in column A10 on this page. Enter the total here **and** on line A11f on page 1 of Schedule A2.)* | $ .00 |
|---|---|

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | REPORTING PERIOD | |
|---|---|---|---|

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO CORRECT DISTRICT(S) | A6/A7<br>ADD ( + ) / DEDUCT ( - ) ADJUSTMENTS | A8<br>TAXABLE AMOUNT A5 plus/minus A6/A7 | A9<br>TAX RATE | A10<br>DISTRICT TAX DUE Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **ORANGE COUNTY** | **037** | | | | .005 | $ .00 |
| City of Fountain Valley | (Eff. 4-1-17) **512** | | | | .015 | .00 |
| City of La Habra | **204** | | | | .01 | .00 |
| City of La Palma | (Eff. 4-1-17) **508** | | | | .015 | .00 |
| City of Stanton | (Eff. 4-1-15) **414** | | | | .015 | .00 |
| City of Westminster | (Eff. 4-1-17) **510** | | | | .015 | .00 |
| **PLACER COUNTY** | | | | | | |
| Town of Loomis | (Eff. 4-1-17) **513** | | | | .0025 | .00 |
| **RIVERSIDE COUNTY** | **026** | | | | .005 | .00 |
| City of Cathedral City | **232** | | | | .015 | .00 |
| City of Coachella | (Eff. 4-1-15) **416** | | | | .015 | .00 |
| City of Hemet | (Eff. 4-1-17) **515** | | | | .015 | .00 |
| City of Indio | (Eff. 4-1-17) **517** | | | | .015 | .00 |
| City of La Quinta | (Eff. 4-1-17) **521** | | | | .015 | .00 |
| City of Menifee | (Eff. 4-1-17) **525** | | | | .015 | .00 |
| City of Palm Springs | **275** | | | | .015 | .00 |
| City of Riverside | (Eff. 4-1-17) **519** | | | | .015 | .00 |
| City of Temecula | (Eff. 4-1-17) **523** | | | | .015 | .00 |
| **SACRAMENTO COUNTY** | **023** | | | | .005 | .00 |
| City of Galt | **206** | | | | .01 | .00 |
| City of Isleton | (Exp. 3-31-17) **443** | Discontinued | | | .01 | .00 |
| City of Isleton | (Eff. 4-1-17) **527** | | | | .015 | .00 |
| City of Rancho Cordova | (Eff. 4-1-15) **418** | | | | .01 | .00 |
| City of Sacramento | **322** | | | | .01 | .00 |
| **SAN BENITO COUNTY** | | | | | | |
| City of Hollister | **171** | | | | .01 | .00 |
| City of San Juan Bautista | **106** | | | | .0075 | .00 |
| **SAN BERNARDINO COUNTY** | **031** | | | | .005 | .00 |
| City of Montclair | **108** | | | | .0075 | .00 |
| City of San Bernardino | **149** | | | | .0075 | .00 |
| Town of Yucca Valley | (Eff. 4-1-17) **530** | | | | .015 | .00 |
| **SAN DIEGO COUNTY** | **013** | | | | .005 | .00 |
| City of Chula Vista | (Eff. 4-1-17) **532** | | | | .01 | .00 |
| City of Del Mar | (Eff. 4-1-17) **534** | | | | .015 | .00 |
| City of El Cajon | (Exp. 3-31-15) **208** | Discontinued | | | .015 | .00 |
| City of El Cajon | (Eff. 4-1-15) **431** | | | | .01 | .00 |
| City of La Mesa | **210** | | | | .0125 | .00 |
| City of National City | **137** | | | | .015 | .00 |
| City of Vista | **151** | | | | .01 | .00 |

| SUBTOTAL A11g *(Add amounts in column A10 on this page. Enter the total here **and** on line A11g on page 1 of Schedule A2.)* | $ .00 |
|---|---|

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO<br>CORRECT DISTRICT(S) | A6/A7<br>ADD ( + ) /<br>DEDUCT ( - )<br>ADJUSTMENTS | A8<br>TAXABLE AMOUNT<br>A5 plus/minus A6/A7 | A9<br>TAX<br>RATE | A10<br>DISTRICT TAX DUE<br>Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **SAN FRANCISCO COUNTY** | **052** | | | | **.0125** | $            .00 |
| **SAN JOAQUIN COUNTY** | **038** | | | | **.005** | .00 |
| City of Lathrop | **324** | | | | **.015** | .00 |
| City of Manteca | **153** | | | | **.01** | .00 |
| City of Stockton (Exp. 3-31-17) | **362** | Discontinued | | | **.015** | .00 |
| City of Stockton (Eff. 4-1-17) | **538** | | | | **.0175** | .00 |
| City of Tracy (Exp. 3-31-16) | **257** | Discontinued | | | **.01** | .00 |
| City of Tracy (Eff. 4-1-17) | **536** | | | | **.01** | .00 |
| **SAN LUIS OBISPO COUNTY** | | | | | | |
| City of Arroyo Grande | **154** | | | | **.005** | .00 |
| City of Atascadero (Eff. 4-1-15) | **419** | | | | **.005** | .00 |
| City of Grover Beach | **155** | | | | **.005** | .00 |
| City of Morro Bay | **156** | | | | **.005** | .00 |
| City of Paso Robles | **325** | | | | **.005** | .00 |
| City of Pismo Beach | **185** | | | | **.005** | .00 |
| City of San Luis Obispo | **157** | | | | **.005** | .00 |
| **SAN MATEO COUNTY** | **327** | | | | **.015** | .00 |
| City of Belmont (Eff. 4-1-17) | **540** | | | | **.02** | .00 |
| City of East Palo Alto (Eff. 4-1-17) | **542** | | | | **.02** | .00 |
| City of Half Moon Bay (Exp. 3-31-16) | **330** | Discontinued | | | **.02** | .00 |
| City of San Mateo | **328** | | | | **.0175** | .00 |
| City of So. San Francisco (Eff. 4-1-16) | **438** | | | | **.02** | .00 |
| **SANTA BARBARA COUNTY** | **030** | | | | **.005** | .00 |
| City of Guadalupe (Eff. 4-1-15) | **421** | | | | **.0075** | .00 |
| City of Santa Maria | **295** | | | | **.0075** | .00 |
| **SANTA CLARA COUNTY** (Exp. 3-31-17) | **332** | Discontinued | | | **.0125** | .00 |
| **SANTA CLARA COUNTY** (Eff. 4-1-17) | **544** | | | | **.0175** | .00 |
| City of Campbell (Exp. 3-31-17) | **333** | Discontinued | | | **.015** | .00 |
| City of Campbell (Eff. 4-1-17) | **545** | | | | **.02** | .00 |
| City of San Jose (Exp. 3-31-17) | **445** | Discontinued | | | **.015** | .00 |
| City of San Jose (Eff. 4-1-17) | **546** | | | | **.02** | .00 |
| **SANTA CRUZ COUNTY** (Exp. 3-31-17) | **062** | Discontinued | | | **.0075** | .00 |
| **SANTA CRUZ COUNTY** (Eff. 4-1-17) | **548** | | | | **.0125** | .00 |
| City of Capitola (Exp. 3-31-17) | **335** | Discontinued | | | **.0125** | .00 |
| City of Capitola (Eff. 4-1-17) | **549** | | | | **.0175** | .00 |
| City of Santa Cruz (Exp. 3-31-17) | **159** | Discontinued | | | **.0125** | .00 |
| City of Santa Cruz (Eff. 4-1-17) | **550** | | | | **.0175** | .00 |
| City of Scotts Valley (Exp. 3-31-17) | **364** | Discontinued | | | **.0125** | .00 |
| City of Scotts Valley (Eff. 4-1-17) | **552** | | | | **.0175** | .00 |
| City of Watsonville (Exp. 3-31-17) | **372** | Discontinued | | | **.015** | .00 |
| City of Watsonville (Eff. 4-1-17) | **551** | | | | **.02** | .00 |
| SUBTOTAL A11h *(Add amounts in column A10 on this page. Enter the total here **and** on line A11h on page 1 of Schedule A2.)* | | | | | | $            .00 |

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S) | A6/A7 ADD ( + ) / DEDUCT ( - ) ADJUSTMENTS | A8 TAXABLE AMOUNT A5 plus/minus A6/A7 | A9 TAX RATE | A10 DISTRICT TAX DUE Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **SHASTA COUNTY** | | | | | | |
| City of Anderson | **373** | | | | .005 | $ .00 |
| **SISKIYOU COUNTY** | | | | | | |
| City of Dunsmuir | (Eff. 4-1-16) **439** | | | | .005 | .00 |
| City of Mt. Shasta | **266** | | | | .0025 | .00 |
| City of Weed | (Eff. 7-1-15) **432** | | | | .0025 | .00 |
| City of Yreka | (Eff. 4-1-17) **553** | | | | .005 | .00 |
| **SOLANO COUNTY** | **066** | | | | .00125 | .00 |
| City of Benicia | (Eff. 4-1-15) **423** | | | | .01125 | .00 |
| City of Fairfield | **337** | | | | .01125 | .00 |
| City of Rio Vista | **339** | | | | .00875 | .00 |
| City of Suisun City | (Eff. 4-1-17) **555** | | | | .01125 | .00 |
| City of Vacaville | **341** | | | | .00375 | .00 |
| City of Vallejo | **277** | | | | .01125 | .00 |
| **SONOMA COUNTY** | (Exp. 3-31-17) **259** | Discontinued | | | .0075 | .00 |
| **SONOMA COUNTY** | (Eff. 4-1-17) **559** | | | | .00875 | .00 |
| City of Cotati | (Exp. 3-31-17) **375** | Discontinued | | | .0175 | .00 |
| City of Cotati | (Eff. 4-1-17) **565** | | | | .01875 | .00 |
| City of Healdsburg | (Exp. 3-31-17) **343** | Discontinued | | | .0125 | .00 |
| City of Healdsburg | (Eff. 4-1-17) **564** | | | | .01375 | .00 |
| City of Rohnert Park | (Exp. 3-31-17) **262** | Discontinued | | | .0125 | .00 |
| City of Rohnert Park | (Eff. 4-1-17) **562** | | | | .01375 | .00 |
| City of Santa Rosa | (Exp. 3-31-17) **264** | Discontinued | | | .0125 | .00 |
| City of Santa Rosa | (Eff. 4-1-17) **561** | | | | .01375 | .00 |
| City of Sebastopol | (Exp. 3-31-17) **345** | Discontinued | | | .015 | .00 |
| City of Sebastopol | (Eff. 4-1-17) **560** | | | | .01625 | .00 |
| City of Sonoma | (Exp. 3-31-17) **297** | Discontinued | | | .0125 | .00 |
| City of Sonoma | (Eff. 4-1-17) **563** | | | | .01375 | .00 |
| **STANISLAUS COUNTY** | (Exp. 3-31-17) **059** | Discontinued | | | .00125 | .00 |
| **STANISLAUS COUNTY** | (Eff. 4-1-17) **567** | | | | .00625 | .00 |
| City of Ceres | (Exp. 3-31-17) **173** | Discontinued | | | .00625 | .00 |
| City of Ceres | (Eff. 4-1-17) **568** | | | | .01125 | .00 |
| City of Oakdale | (Exp. 3-31-17) **279** | Discontinued | | | .00625 | .00 |
| City of Oakdale | (Eff. 4-1-17) **569** | | | | .01125 | .00 |
| **TEHAMA COUNTY** | | | | | | |
| City of Corning | (Eff. 10-1-16) **446** | | | | .005 | .00 |
| City of Red Bluff | (Eff. 4-1-15) **424** | | | | .0025 | .00 |

| SUBTOTAL A11i *(Add amounts in column A10 on this page. Enter the total here **and** on line A11i on page 1 of Schedule A2.)* | $ .00 |
|---|---|

## SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

| ACCOUNT NUMBER | | | REPORTING PERIOD | | |
|---|---|---|---|---|---|

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO CORRECT DISTRICT(S) | A6/A7<br>ADD ( + ) /<br>DEDUCT ( - )<br>ADJUSTMENTS | A8<br>TAXABLE AMOUNT<br>A5 plus/minus A6/A7 | A9<br>TAX<br>RATE | A10<br>DISTRICT TAX DUE<br>Multiply A8 by A9 |
|---|---|---|---|---|---|---|
| **TULARE COUNTY** | 162 | | | | .005 | $                    .00 |
| City of Dinuba | 165 | | | | .0125 | .00 |
| City of Farmersville | 164 | | | | .01 | .00 |
| City of Lindsay            (Eff. 10-1-17) | 607 | | | | .015 | .00 |
| City of Porterville | 166 | | | | .01 | .00 |
| City of Tulare | 167 | | | | .01 | .00 |
| City of Visalia            (Exp. 3-31-17) | 163 | Discontinued | | | .0075 | .00 |
| City of Visalia            (Eff. 4-1-17) | 571 | | | | .0125 | .00 |
| **TUOLUMNE COUNTY** | | | | | | |
| City of Sonora | 093 | | | | .005 | .00 |
| **VENTURA COUNTY** | | | | | | |
| City of Oxnard | 213 | | | | .005 | .00 |
| City of Port Hueneme | 214 | | | | .005 | .00 |
| City of Santa Paula        (Eff. 4-1-17) | 572 | | | | .01 | .00 |
| City of Ventura            (Eff. 4-1-17) | 573 | | | | .005 | .00 |
| **YOLO COUNTY** | | | | | | |
| City of Davis | 376 | | | | .01 | .00 |
| City of West Sacramento   (Exp. 3-31-17) | 081 | Discontinued | | | .005 | .00 |
| City of West Sacramento   (Eff. 4-1-17) | 575 | | | | .0075 | .00 |
| City of Woodland | 236 | | | | .0075 | .00 |
| **YUBA COUNTY** | | | | | | |
| City of Marysville         (Eff. 10-1-16) | 447 | | | | .01 | .00 |
| City of Wheatland | 265 | | | | .005 | .00 |

| SUBTOTAL A11j *(Add amounts in column A10 on this page. Enter the total here **and** on line A11j on page 1 of Schedule A2.)* | $                    .00 |
|---|---|

# INSTRUCTIONS FOR COMPLETING CDTFA-531-A2, SCHEDULE A2 - Long Form
# COMPUTATION SCHEDULE FOR DISTRICT TAX

## Step 1. Enter taxable sales from return.

**A1.** Enter the amount from line 16 on the front of your *Sales and Use Tax Return*.

## Step 2. Calculate transactions subject to district tax.

**A2/A3.** Enter sales of items (excluding vehicles, vessels, or aircraft) delivered and used (1) at a location where no district tax is in effect or (2) in a district where you are not "engaged in business" and did not collect the district tax. (See publication 105, *District Taxes and Delivered Sales*, available on the California Department of Tax and Fee Administration (CDTFA) website at *www.cdtfa.ca.gov*, for a definition of "engaged in business.")

**A4.** Subtract A2/A3 from A1. Enter the result on A4.

If your line A4 is $0.00 and you have no adjustments for prior periods, you are finished with your Schedule A2. Enter $0.00 on line 18 of your return. You may want to call the Customer Service Center at 1-800-400-7115 (TTY:711) to see if you qualify for filing the EZ return (CDTFA-401-EZ).

## Step 3. Report transactions by district.

**A5.** Using the total from line A4, list your transactions by the correct districts.

**DO NOT** report the same transactions in both a city and county district. The tax rate for city districts includes **all** county district tax. Report them for the city only.

*Example:* Your line A4 total is $22,000, which represents:

- Transactions of $6,000 subject to district tax in Sacramento County but not in the City of Galt, the City of Isleton, the City of Rancho Cordova, or in the City of Sacramento.

- Transactions of $2,000 subject to district tax in the City of Galt. The tax rate for the City of Galt includes district tax for Sacramento County.

- Transactions of $1,000 subject to district tax in the City of Isleton. The tax rate for the City of Isleton includes district tax for Sacramento County.

- Transactions of $2,000 subject to district tax in the City of Rancho Cordova. The tax rate for the City of Rancho Cordova includes district tax for Sacramento County.

- Transactions of $3,000 subject to district tax in the City of Sacramento. The tax rate for the City of Sacramento includes district tax for Sacramento County.

- Transactions of $4,000 subject to district tax in the City of Hollister. The tax rate for the City of Hollister includes district tax for San Benito County.

- Transactions of $4,000 subject to district tax in the City of San Juan Bautista. The tax rate for the City of San Juan Bautista includes district tax for San Benito County.

| DISTRICT TAX AREAS | | A5<br>ALLOCATE LINE A4 TO<br>CORRECT DISTRICT(S) |
|---|---|---|
| **SACRAMENTO COUNTY** | **023** | $6,000 |
| City of Galt | **206** | 2,000 |
| City of Isleton (Eff. 4-1-17) | **527** | 1,000 |
| City of Rancho Cordova (Eff. 4-1-15) | **418** | 2,000 |
| City of Sacramento | **322** | 3,000 |
| **SAN BENITO COUNTY** | | |
| City of Hollister | **171** | 4,000 |
| City of San Juan Bautista | **106** | 4,000 |

## Step 4. Enter district adjustments.

**A6/A7.** If you have adjustments for one or more districts, enter amounts in this column. Entries in this column will increase or decrease the amount of tax distributed to districts for which you have adjustments.

Enter the following adjustments by district. (You do not need an entry in column A5 to enter an adjustment in column A6/A7.)

*Note:* Please attach an explanation of any adjustments to your Schedule A2.

## The following examples are positive (+) adjustments:

- *Claimed deductions that were taxed at a rate lower than the current rate.* If you claimed a deduction on the front of your return for bad debts, tax-paid purchases resold, returned merchandise, or cash discounts, and if those transactions were originally taxed at a rate lower than the current rate, add the total for those transactions (by district).

- *Items you purchased without paying district tax.* If you paid state and local sales tax on a purchase, but not district tax, and if you made a taxable use of the item in a tax district, add the price of the item for that district.

- *Amounts collected for a discontinued district.* If you collected taxes for a district that has been discontinued and have not paid those taxes to the CDTFA, add the amounts on which you collected those taxes. Do not enter those amounts on line A5. If a discontinued district is not listed, call 1-800-400-7115 (TTY:711) for assistance.

**The following examples are negative (-) adjustments:**

- *Transactions included in line A5 that represent the sale or use of merchandise before the effective date of a district.*

- ***Fixed-price contracts.*** Deduct the sales price or lease payments (excluding amounts collected as tax) for qualifying fixed-price contracts. A fixed-price contract is one entered into before the effective date of the district tax, which: (1) fixes the amount of the sales or lease price; (2) specifically states the amount or rate of tax based on the rate in effect when the contract was executed; and (3) does not give either party the right to terminate the contract upon notice. (See Regulation 1661 for information on leases of mobile transportation equipment.)

- ***Merchandise used outside the district.*** If you paid district tax on a purchase and first used the item in a different district, you may need to enter adjustments on A6/A7. Call 1-800-400-7115 (TTY:711) for assistance.

- ***Discontinued districts.*** If you enter nontaxable amounts on the front of your return for bad debt, tax-paid purchases resold, returned merchandise, or cash discounts, enter the amounts that originally included the district tax that has been discontinued.

- ***Bad Debt Lender losses.*** Enter the Bad Debt Lender losses claimed on Section B, line 2, located on page 2 of your CDTFA-401-A or CDTFA-401-GS return. Enter the net amount for the district where the original tax was paid.

**A8.** Add or subtract each district amount shown in A6/A7 from each district amount on A5. Enter the total for each district amount in column A8.

**A9.** If you enter adjustments in A6/A7 for a transaction taxed at a rate different from the rate shown on A9, call 1-800-400-7115 (TTY:711) for assistance.

**A10.** Multiply A8 by A9. Enter the result in column A10. Based on adjustments in A6/A7, A10 may result in a negative number.

**Step 5. Enter your total district tax due.**

**A11a.** Page 1, enter the subtotal of column A10 on line A11a.

**A11b.** Page 2, enter the subtotal of column A10 on line A11b and on A11b on page 1.

**A11c.** Page 3, enter the subtotal of column A10 on line A11c and on A11c on page 1.

**A11d.** Page 4, enter the subtotal of column A10 on line A11d and on A11d on page 1.

**A11e.** Page 5, enter the subtotal of column A10 on line A11e and on A11e on page 1.

**A11f.** Page 6, enter the subtotal of column A10 on line A11f and on A11f on page 1.

**A11g.** Page 7, enter the subtotal of column A10 on line A11g and on A11g on page 1.

**A11h.** Page 8, enter the subtotal of column A10 on line A11h and on A11h on page 1.

**A11i.** Page 9, enter the subtotal of column A10 on line A11i and on A11i on page 1.

**A11j.** Page 10, enter the subtotal of column A10 on line A11j and on A11j on page 1.

**A11.** Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, and A11j. Enter this amount on line A11 and on line 18 on the front of your *Sales and Use Tax Return*.