

STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

CDTFA USE ONLY
EFF
PM

READ INSTRUCTIONS BEFORE PREPARING

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
 PO BOX 942879
 SACRAMENTO CA 94279-8062

Please check this box if this filing represents an **AMENDED RETURN**.

ELECTRONIC FILING INFORMATION AND RETURN INSTRUCTIONS (CDTFA-401-INST) ARE AVAILABLE AT WWW.CDTFA.CA.GOV OR BY CALLING 1-800-400-7115 (CRS:711).

1	Total sales	1	\$	.00
2	Purchases subject to use tax	2		.00
3	Total (add line 1 and 2)	3		.00
IF YOU HAVE DEDUCTIONS, FILL OUT SECTIONS A AND B ON PAGE 2 OF THIS RETURN. IF YOU HAVE NO DEDUCTIONS, ENTER "0" ON LINE 11 AND PROCEED TO LINE 12.				
11	Total nontaxable transactions reported (enter the total from Section B, line 6)	11		.00
12	Transactions subject to tax (subtract line 11 from line 3)	12		.00
13	State tax 6.00 percent (multiply line 12 by 0.0600)	13		.00
14	County tax 1/4 percent (multiply line 12 by 0.0025)	14		.00
15	Local tax 1 percent (multiply line 12 by 0.01; additional schedules may apply — see line 15 instructions)	15		.00
16	District tax (you must complete CDTFA-531-A2 , Schedule A2, if you are engaged in business in a transaction and use tax district)	16		.00
17	Total state, county, local, and district tax (add lines 13, 14, 15, and 16)	17		.00
18	Excess tax collected (enter excess tax collected, if any)	18		.00
19	Total tax amount (add line 17 and 18)	19		.00
20a	Credit for current period partial tax exemptions (enter the total from Section D, line 6)	20a		.00
20b	Credit for prior period tax recovery (enter the Total Prior Period Tax Recovery Amount from CDTFA-531-Q)	20b		.00
20c	Credit for tax paid to other state(s) (enter the credit as calculated from CDTFA-531-P)	20c		.00
20d	Credit for aircraft common carrier partial exemption (CDTFA-531-X is required to claim this credit)	20d		.00
20e	Total credit (add lines 20a, 20b, 20c, and 20d)	20e		.00
21	Net tax (subtract line 20e from line 19)	21		.00
22	Sales tax paid to DMV (enter the total amount from column C from CDTFA-531-MV)	22		.00
23	Less tax prepayments (see line 23 instructions)	1st prepayment (tax only)	\$	.00
		2nd prepayment (tax only)	\$	
		No taxable transactions	No taxable transactions	
24	Total tax paid to DMV and prepayments (add lines 22 and 23)	24		.00
25	Remaining tax (subtract line 24 from line 21)	25		.00
26	Penalty paid to DMV (enter the total amount from column D from CDTFA-531-MV)	26		.00
27	PENALTY (multiply line 25 by 10 percent [0.10] if payment made after due date shown above)	PENALTY	27	.00
28	Total PENALTY (subtract line 26 from line 27)	28		.00
29	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	29	.00
30	TOTAL AMOUNT DUE AND PAYABLE (add lines 25, 28, and 29)	30	\$	.00
31	Sales at state-designated fairgrounds (see instructions)	31	\$	.00

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.

SIGNATURE	PRINT NAME AND TITLE	DATE
EMAIL ADDRESS		TELEPHONE
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME	PAID PREPARER'S TELEPHONE NUMBER

Make check or money order payable to California Department of Tax and Fee Administration.
Write your account number on your check or money order. Make a copy of this document for your records.

A

California Department of Tax and Fee Administration
PO Box 942879
Sacramento, CA 94279-8062

STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN

YOUR ACCOUNT NUMBER	REPORTING PERIOD
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SECTION A. Nontaxable Sales (deductions)

4 Sales to other retailers for purposes of resale	32	\$.00
5 Nontaxable sales of food products	33		.00
6 Nontaxable labor (<i>repair and installation</i>)	34		.00
7 Sales to the United States government	35		.00
8 Sales in interstate or foreign commerce	36		.00
9 Sales tax included on line 1 (<i>if any</i>)	37		.00
10 Other (<i>clearly explain</i>)	38		.00
11 Total Section A (<i>add lines 4 through 10</i>)	39	\$	.00

SECTION B. Current Period Tax Recoveries and Deductions *The amount reported is for the current period only. The original transaction needs to be included in line 1 on page 1. (To claim a credit for all other prior period tax recovery items, complete [CDTFA-531-Q](#), Schedule Q – Tax Recovery.)*

1 Bad debt losses on taxable sales	40	\$	.00
2 Cost of tax-paid purchases resold prior to use	41		.00
3 Returned taxable merchandise	42		.00
4 Cash discounts on taxable sales (<i>see instructions on how to calculate this deduction</i>)	43		.00
5 Total Section B (<i>add lines 1 through 4</i>)	44		.00
6 Total nontaxable transactions (<i>add the total from Section A, line 11, and Section B, line 5, and enter total here and on page 1, line 11</i>)	45	\$	.00

SECTION C. Current Period Partial Tax Exemptions at .05 Partial Exemption Rate (*do not include partial exemptions in Section A, line 11*)

1 Teleproduction equipment	46	\$	.00
2 Farm equipment and machinery	47		.00
3 Diesel fuel used in farming and food processing	48		.00
4 Timber harvesting equipment and machinery	49		.00
5 Racehorse breeding stock	50		.00
6 Subtotal Section C (<i>add lines 1 through 5</i>)	51		.00
7 Partial exemption rate	52		.05
8 Total Section C (<i>multiply line 6 by line 7</i>)	53	\$	.00

SECTION D. Current Period Partial Tax Exemptions at .039375 Partial Exemption Rate (*do not include partial exemptions in Section A, line 11*)

1 Manufacturing and research & development equipment	54	\$	.00
2 Zero-emission transit bus	55		.00
3 Subtotal Section D (<i>add line 1 and 2</i>)	56		.00
4 Partial exemption rate	57		.039375
5 Total Section D (<i>multiply line 3 by line 4</i>)	58	\$	.00

6 Total Current Period Partial Exemptions (<i>add the total from Section C, line 8 and Section D, line 5, and enter here and on page 1, line 20a</i>)	59	\$.00
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SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

DUE ON OR BEFORE		
	YOUR ACCOUNT NUMBER	
A1	ENTER amount from line 12 on CDTFA-401-A or CDTFA-401-GS , or from line 1 on CDTFA-401-E	\$.00
A2/A3	ENTER all transactions subject to only the state rate of 7.25% (see instructions)	- .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 378				.02	\$.00
City of Alameda (Eff. 4-1-19) 648				.025	.00
City of Albany 429				.025	.00
City of Emeryville (Eff. 7-1-20) 772				.0225	.00
City of Hayward 430				.025	.00
City of Newark 451				.025	.00
City of San Leandro 380				.025	.00
City of Union City 428				.025	.00
AMADOR COUNTY 194				.005	.00
BUTTE COUNTY					
City of Oroville (Eff. 4-1-19) 649				.01	.00
Town of Paradise 381				.005	.00
CALAVERAS COUNTY					
City of Angels Camp (Eff. 4-1-19) 650				.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

Continued on page 2

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 16 of CDTFA-401-A or CDTFA-401-GS , or on line 5 of CDTFA-401-E .)	\$.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
CONTRA COSTA COUNTY	025			.01	\$.00
City of Antioch (Exp. 3-31-19)	350	Discontinued		.015	.00
City of Antioch (Eff. 4-1-19)	652			.02	.00
City of Concord	242			.015	.00
City of El Cerrito	383			.025	.00
City of Hercules	286			.015	.00
City of Martinez (Exp. 3-31-19)	453	Discontinued		.015	.00
City of Martinez (Eff. 4-1-19)	654			.02	.00
Town of Moraga	301			.02	.00
City of Orinda	303			.015	.00
City of Pinole	385			.02	.00
City of Pittsburg	288			.015	.00
City of Pleasant Hill	455			.015	.00
City of Richmond	387			.02	.00
City of San Pablo	609			.015	.00
DEL NORTE COUNTY	388			.0025	.00
EL DORADO COUNTY					
City of Placerville	457			.01	.00
City of So. Lake Tahoe	097			.005	.00
FRESNO COUNTY	099			.00725	.00
City of Coalinga (Eff. 4-1-19)	656			.01725	.00
City of Fowler (Eff. 4-1-19)	658			.01725	.00
City of Huron	352			.01725	.00
City of Kerman (Eff. 4-1-19)	660			.01725	.00
City of Kingsburg (Eff. 10-1-18)	636			.01725	.00
City of Parlier (Eff. 4-1-20)	756			.01725	.00
City of Reedley (Exp. 6-30-20)	177	Discontinued		.01225	.00
City of Reedley (Eff. 7-1-20)	778			.01975	.00
City of Sanger	179			.01475	.00
City of Selma	169			.01225	.00
GLENN COUNTY					
City of Orland	458			.005	.00
HUMBOLDT COUNTY	389			.005	.00
City of Arcata	425			.0125	.00
City of Eureka	427			.0125	.00
City of Fortuna	460			.0125	.00
City of Rio Dell	391			.015	.00
City of Trinidad	426			.0125	.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
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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
IMPERIAL COUNTY	029			.005	\$.00
City of Callexico	230			.01	.00
City of El Centro	462			.01	.00
INYO COUNTY	014			.005	.00
KERN COUNTY					
City of Arvin	198			.01	.00
City of Bakersfield (Eff. 4-1-19)	741			.01	.00
City of Delano	170			.01	.00
City of Ridgecrest	463			.01	.00
City of Wasco	464			.01	.00
KINGS COUNTY					
City of Corcoran	603			.01	.00
LAKE COUNTY					
City of Clearlake	468			.015	.00
City of Lakeport	466			.015	.00
LOS ANGELES COUNTY					
City of Alhambra (Eff. 7-1-20)	780			.03	.00
City of Arcadia (Eff. 1-1-20)	754			.03	.00
City of Avalon	595			.0275	.00
City of Azusa (Eff. 7-1-20)	782			.03	.00
City of Burbank (Eff. 4-1-19)	662			.03	.00
City of Commerce	596			.0275	.00
City of Compton	589			.03	.00
City of Covina (Eff. 4-1-19)	664			.03	.00
City of Cudahy (Eff. 4-1-19)	678			.03	.00
City of Culver City (Exp. 3-31-19)	597	Discontinued		.0275	.00
City of Culver City (Eff. 4-1-19)	666			.03	.00
City of Downey	598			.0275	.00
City of Duarte (Eff. 7-1-20)	784			.03	.00
City of El Monte	599			.0275	.00
City of Gardena (Eff. 7-1-20)	786			.03	.00
City of Glendale (Eff. 4-1-19)	674			.03	.00
City of Glendora (Eff. 7-1-19)	752			.03	.00
City of Hawaiian Gardens (Eff. 10-1-20)	788			.03	.00
City of Hawthorne (Eff. 4-1-18)	611			.03	.00
City of Huntington Park (Eff. 10-1-18)	638			.03	.00
City of Inglewood	600			.0275	.00
City of Irwindale (Eff. 4-1-20)	764			.03	.00
City of Lakewood (Eff. 7-1-20)	792			.03	.00
City of La Mirada (Exp. 3-31-18)	586	Discontinued		.03	.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
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Continued on page 4

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
City of La Puente (Eff. 4-1-19) 670				.0275	\$.00
City of La Verne (Eff. 7-1-20) 790				.03	.00
City of Lawndale (Eff. 4-1-19) 676				.03	.00
City of Long Beach 588				.03	.00
City of Lynwood 590				.03	.00
City of Monrovia (Eff. 4-1-20) 758				.03	.00
City of Montebello (Eff. 7-1-20) 794				.03	.00
City of Norwalk (Eff. 7-1-20) 796				.03	.00
City of Paramount (Eff. 7-1-20) 798				.03	.00
City of Pasadena (Eff. 4-1-19) 680				.03	.00
City of Pico Rivera 582				.03	.00
City of Pomona (Eff. 4-1-19) 668				.03	.00
City of San Fernando 602				.0275	.00
City of San Gabriel (Eff. 7-1-20) 800				.03	.00
City of Santa Fe Springs (Eff. 4-1-19) 672				.0325	.00
City of Santa Monica 591				.03	.00
City of Sierra Madre (Eff. 4-1-20) 760				.03	.00
City of So. El Monte 601				.0275	.00
City of South Gate 580				.03	.00
City of South Pasadena (Eff. 4-1-20) 762				.03	.00
City of Vernon (Eff. 10-1-20) 812				.03	.00
City of Whittier (Eff. 7-1-20) 802				.03	.00
MADERA COUNTY 144				.005	.00
City of Chowchilla (Eff. 4-1-19) 682				.015	.00
City of Madera 476				.01	.00
MARIN COUNTY 311				.01	.00
Town of Corte Madera (Exp. 9-30-18) 354	Discontinued			.015	.00
Town of Corte Madera (Eff. 10-1-18) 640				.0175	.00
Town of Fairfax 478				.0175	.00
City of Larkspur (Exp. 3-31-18) 356	Discontinued			.015	.00
City of Larkspur (Eff. 4-1-18) 613				.0175	.00
City of Novato 434				.0125	.00
Town of San Anselmo 358				.015	.00
City of San Rafael 360				.0175	.00
City of Sausalito 393				.015	.00
MARIPOSA COUNTY 103				.005	.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
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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
MENDOCINO COUNTY (Exp. 3-31-18) 269	Discontinued			.00125	\$.00
MENDOCINO COUNTY (Eff. 4-1-18) 615				.00625	.00
City of Fort Bragg (Exp. 3-31-18) 284	Discontinued			.01125	.00
City of Fort Bragg (Eff. 4-1-18) 616				.01625	.00
City of Point Arena (Exp. 3-31-18) 271	Discontinued			.00625	.00
City of Point Arena (Eff. 4-1-18) 617				.01125	.00
City of Ukiah (Exp. 3-31-18) 480	Discontinued			.01125	.00
City of Ukiah (Eff. 4-1-18) 618				.01625	.00
City of Willits (Exp. 3-31-18) 270	Discontinued			.00625	.00
City of Willits (Eff. 4-1-18) 619				.01125	.00
MERCED COUNTY 481				.005	.00
City of Atwater 485				.01	.00
City of Gustine 484				.01	.00
City of Los Banos (Exp. 3-31-19) 482	Discontinued			.01	.00
City of Los Banos (Eff. 4-1-19) 684				.015	.00
City of Merced 483				.01	.00
MONO COUNTY					
Town of Mammoth Lakes 183				.005	.00
MONTEREY COUNTY 487				.005	.00
City of Carmel-by-the-Sea (Exp. 6-30-20) 495	Discontinued			.015	.00
City of Carmel-by-the-Sea (Eff. 7-1-20) 804				.02	.00
City of Del Rey Oaks 490				.02	.00
City of Gonzales 498				.01	.00
City of Greenfield 494				.0225	.00
City of King City (Exp. 3-31-19) 496	Discontinued			.01	.00
City of King City (Eff. 4-1-19) 686				.015	.00
City of Marina (Exp. 3-31-19) 492	Discontinued			.015	.00
City of Marina (Eff. 4-1-19) 688				.02	.00
City of Monterey (Exp. 6-30-20) 497	Discontinued			.015	.00
City of Monterey (Eff. 7-1-20) 806				.02	.00
City of Pacific Grove 491				.015	.00
City of Salinas 489				.02	.00
City of Sand City 499				.015	.00
City of Seaside 605				.02	.00
City of Soledad 493				.015	.00
NAPA COUNTY (Exp. 6-30-18) 065	Discontinued			.005	.00
NAPA COUNTY (Eff. 7-1-18) 631				.005	.00
City of St. Helena (Exp. 6-30-18) 501	Discontinued			.01	.00
City of St. Helena (Eff. 7-1-18) 632				.01	.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
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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
NEVADA COUNTY	502			.0025	\$.00
City of Grass Valley (Exp. 9-30-18)	504	Discontinued		.0075	.00
City of Grass Valley (Eff. 10-1-18)	642			.0125	.00
City of Nevada City (Exp. 3-31-18)	506	Discontinued		.015	.00
City of Nevada City (Eff. 4-1-18)	630			.01125	.00
Town of Truckee	503			.01	.00
ORANGE COUNTY	037			.005	.00
City of Fountain Valley	512			.015	.00
City of Garden Grove (Eff. 4-1-19)	696			.015	.00
City of La Habra	204			.01	.00
City of La Palma	508			.015	.00
City of Placentia (Eff. 4-1-19)	690			.015	.00
City of Santa Ana (Eff. 4-1-19)	692			.02	.00
City of Seal Beach (Eff. 4-1-19)	694			.015	.00
City of Stanton	414			.015	.00
City of Westminster	510			.015	.00
PLACER COUNTY					
Town of Loomis	513			.0025	.00
City of Roseville (Eff. 4-1-19)	697			.005	.00
RIVERSIDE COUNTY	026			.005	.00
City of Blythe (Eff. 10-1-20)	814			.015	.00
City of Cathedral City	232			.015	.00
City of Coachella	416			.015	.00
City of Hemet	515			.015	.00
City of Indio	517			.015	.00
City of La Quinta	521			.015	.00
City of Menifee	525			.015	.00
City of Murrieta (Eff. 4-1-19)	701			.015	.00
City of Norco (Eff. 4-1-19)	699			.015	.00
City of Palm Springs (Exp. 3-31-18)	275	Discontinued		.015	.00
City of Palm Springs (Eff. 4-1-18)	621			.02	.00
City of Riverside	519			.015	.00
City of Temecula	523			.015	.00
City of Wildomar (Eff. 4-1-19)	703			.015	.00
SACRAMENTO COUNTY	023			.005	.00
City of Galt	206			.01	.00
City of Isleton	527			.015	.00
City of Rancho Cordova	418			.01	.00
City of Sacramento (Exp. 3-31-19)	322	Discontinued		.01	.00
City of Sacramento (Eff. 4-1-19)	705			.015	.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
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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
SAN BENITO COUNTY (Eff. 4-1-19) 706				.01	\$.00
City of Hollister (Exp. 3-31-19) 171	Discontinued			.01	.00
City of Hollister (Eff. 4-1-19) 707				.02	.00
City of San Juan Bautista (Exp. 3-31-19) 106	Discontinued			.0075	.00
City of San Juan Bautista (Eff. 4-1-19) 708				.0175	.00
SAN BERNARDINO COUNTY 031				.005	.00
City of Barstow (Eff. 4-1-19) 710				.015	.00
City of Montclair 108				.0075	.00
City of San Bernardino 149				.0075	.00
Town of Yucca Valley 530				.015	.00
SAN DIEGO COUNTY 013				.005	.00
City of Chula Vista (Exp. 9-30-18) 532	Discontinued			.01	.00
City of Chula Vista (Eff. 10-1-18) 644				.015	.00
City of Del Mar 534				.015	.00
City of El Cajon 431				.01	.00
City of La Mesa 210				.0125	.00
City of National City 137				.015	.00
City of Oceanside (Eff. 4-1-19) 712				.01	.00
City of Vista 151				.01	.00
SAN FRANCISCO COUNTY 052				.0125	.00
SAN JOAQUIN COUNTY 038				.005	.00
City of Lathrop 324				.015	.00
City of Lodi (Eff. 4-1-19) 714				.01	.00
City of Manteca 153				.01	.00
City of Stockton 538				.0175	.00
City of Tracy 536				.01	.00
SAN LUIS OBISPO COUNTY					
City of Arroyo Grande 154				.005	.00
City of Atascadero 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

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
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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
SAN MATEO COUNTY (Exp. 6-30-19) 327	Discontinued			.015	\$.00
SAN MATEO COUNTY (Eff. 7-1-19) 743				.02	.00
City of Belmont (Exp. 6-30-19) 540	Discontinued			.02	.00
City of Belmont (Eff. 7-1-19) 745				.025	.00
City of Burlingame (Exp. 6-30-19) 623	Discontinued			.0175	.00
City of Burlingame (Eff. 7-1-19) 746				.0225	.00
City of East Palo Alto (Exp. 6-30-19) 542	Discontinued			.02	.00
City of East Palo Alto (Eff. 7-1-19) 747				.025	.00
City of Redwood City (Exp. 6-30-19) 716	Discontinued			.02	.00
City of Redwood City (Eff. 7-1-19) 748				.025	.00
City of San Bruno (Eff. 4-1-20) 766				.025	.00
City of San Mateo (Exp. 6-30-19) 328	Discontinued			.0175	.00
City of San Mateo (Eff. 7-1-19) 749				.0225	.00
City of So. San Francisco (Exp. 6-30-19) 438	Discontinued			.02	.00
City of So. San Francisco (Eff. 7-1-19) 750				.025	.00
SANTA BARBARA COUNTY 030				.005	.00
City of Carpinteria (Eff. 4-1-19) 720				.0175	.00
City of Guadalupe 421				.0075	.00
City of Lompoc (Eff. 7-1-20) 808				.015	.00
City of Santa Barbara (Eff. 4-1-18) 625				.015	.00
City of Santa Maria (Exp. 3-31-19) 295	Discontinued			.0075	.00
City of Santa Maria (Eff. 4-1-19) 718				.015	.00
SANTA CLARA COUNTY 544				.0175	.00
City of Campbell 545				.02	.00
City of Los Gatos (Eff. 4-1-19) 722				.01875	.00
City of San Jose 546				.02	.00
SANTA CRUZ COUNTY (Exp. 3-31-19) 548	Discontinued			.0125	.00
Santa Cruz County Unincorporated Area (Eff. 4-1-19) 724				.0175	.00
City of Capitola 549				.0175	.00
City of Santa Cruz (Exp. 9-30-18) 550	Discontinued			.0175	.00
City of Santa Cruz (Eff. 10-1-18) 646				.02	.00
City of Scotts Valley (Exp. 6-30-20) 552	Discontinued			.0175	.00
City of Scotts Valley (Eff. 7-1-20) 810				.025	.00
City of Watsonville 551				.02	.00
SHASTA COUNTY					
City of Anderson 373				.005	.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
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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
SISKIYOU COUNTY					
City of Dunsmuir	439			.005	\$.00
City of Mt. Shasta	266			.0025	.00
City of Weed	432			.0025	.00
City of Yreka	553			.005	.00
SOLANO COUNTY					
	066			.00125	.00
City of Benicia	423			.01125	.00
City of Fairfield	337			.01125	.00
City of Rio Vista	339			.00875	.00
City of Suisun City	555			.01125	.00
City of Vacaville (Exp. 3-31-18)	341	Discontinued		.00375	.00
City of Vacaville (Eff. 4-1-18)	557			.00875	.00
City of Vallejo	277			.01125	.00
SONOMA COUNTY (Exp. 3-31-19)	559	Discontinued		.00875	.00
SONOMA COUNTY (Eff. 4-1-19)	744			.01	.00
City of Cotati (Exp. 3-31-19)	565	Discontinued		.01875	.00
City of Cotati (Eff. 4-1-19)	726			.02	.00
City of Healdsburg (Exp. 3-31-19)	564	Discontinued		.01375	.00
City of Healdsburg (Eff. 4-1-19)	727			.015	.00
City of Rohnert Park (Exp. 3-31-19)	562	Discontinued		.01375	.00
City of Rohnert Park (Eff. 4-1-19)	728			.015	.00
City of Santa Rosa (Exp. 3-31-19)	561	Discontinued		.01375	.00
City of Santa Rosa (Eff. 4-1-19)	732			.0175	.00
City of Sebastopol (Exp. 3-31-19)	560	Discontinued		.01625	.00
City of Sebastopol (Eff. 4-1-19)	729			.0175	.00
City of Sonoma (Exp. 3-31-19)	563	Discontinued		.01375	.00
City of Sonoma (Eff. 4-1-19)	730			.015	.00
STANISLAUS COUNTY					
	567			.00625	.00
City of Ceres	568			.01125	.00
City of Oakdale	569			.01125	.00
TEHAMA COUNTY					
City of Corning	446			.005	.00
City of Red Bluff	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
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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
TULARE COUNTY	162			.005	\$.00
City of Dinuba	165			.0125	.00
City of Farmersville (Exp. 3-31-18)	164	Discontinued		.01	.00
City of Farmersville (Eff. 4-1-18)	629			.015	.00
City of Lindsay	607			.015	.00
City of Porterville (Exp. 3-31-19)	166	Discontinued		.01	.00
City of Porterville (Eff. 4-1-19)	734			.02	.00
City of Tulare	167			.01	.00
City of Visalia	571			.0125	.00
City of Woodlake (Eff. 4-1-18)	627			.015	.00
TUOLUMNE COUNTY					
City of Sonora	093			.005	.00
VENTURA COUNTY					
City of Oxnard	213			.005	.00
City of Port Hueneme (Exp. 3-31-19)	214	Discontinued		.005	.00
City of Port Hueneme (Eff. 4-1-19)	736			.015	.00
City of Santa Paula	572			.01	.00
City of Ventura	573			.005	.00
YOLO COUNTY					
City of Davis	376			.01	.00
City of West Sacramento (Exp. 3-31-19)	575	Discontinued		.0075	.00
City of West Sacramento (Eff. 4-1-19)	738			.01	.00
City of Woodland	236			.0075	.00
YUBA COUNTY					
Yuba County Unincorporated Area (Eff. 4-1-19)	739			.01	.00
City of Marysville	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
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Continued on page 11

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 Taxable Transactions or Total Purchases from line 12 on [CDTFA-401-A](#), or line 12 on [CDTFA-401-GS](#), or line 1 on [CDTFA-401-E](#) in box A1.

Step 2. Enter all transactions subject to only the state rate of 7.25% (with no additional collection of district tax) on A2/A3.

A2/A3. Enter purchases of items purchased for use in a location where no district tax is in effect. Also, 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.”)

Step 3. Calculate transactions subject to district tax.

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 16 of [CDTFA-401-A](#) or [CDTFA-401-GS](#), or line 5 of [CDTFA-401-E](#). You may want to call our Customer Service Center at 1-800-400-7115 (CRS:711) to see if you qualify for filing the EZ return ([CDTFA-401-EZ](#)). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Step 4. Report transactions by district.

A5. Using the total from line A4, allocate your transaction totals to 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. Please see the *Reporting transactions by location* example on the next page.

Step 5. Enter district adjustments.

Please note that district tax adjustments made on this schedule are only for ones realized in the period covered by this return and schedule. All prior period adjustments must be made on [CDTFA-531-Q](#), *Schedule Q - Tax Recovery*.

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:

- *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 (CRS: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 (CRS:711) for assistance.

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 (CRS: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 6. 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, A11j, and A11k. Enter this amount on line A11 and on line 16 of [CDTF-401-A](#) or [CDTF-401-GS](#), or on line 5 on [CDTF-401-E](#).

Reporting transactions by location example:

Example: Your sales less deductions is \$24,000, 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 plus a positive (+) adjustment of \$500 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 plus a negative (-) adjustment of \$1,000 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 \$2,000 subject to district tax in San Benito County but not in the City of Hollister or in the City of San Juan Bautista.
- 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 ALLOCATE TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
SACRAMENTO COUNTY	023	6,000	6,000	.005	30.00
City of Galt	206	2,000	2,500	.01	25.00
City of Isleton	527	1,000	1,000	.015	15.00
City of Rancho Cordova	418	2,000	2,000	.01	20.00
City of Sacramento (Exp. 3-31-19)	322	Discontinued		.01	
City of Sacramento (Eff. 4-1-19)	705	3,000	2,000	.015	30.00
SAN BENITO COUNTY	(Eff. 4-1-19) 706	2,000	2,000	.01	20.00
City of Hollister (Exp. 3-31-19)	171	Discontinued		.01	
City of Hollister (Eff. 4-1-19)	707	4,000	4,000	.02	80.00
City of San Juan Bautista (Exp. 3-31-19)	106	Discontinued		.0075	
City of San Juan Bautista (Eff. 4-1-19)	708	4,000	4,000	.0175	70.00

Fixed-price contract example:

To correctly report district tax on your return for fixed-price contracts, you must allocate the total amount of the fixed-price contract along with any other sales for this district in column A5 (a) at the "Current District Tax Rate," and then make a negative adjustment for the fixed-price contract amount in the same row, column A6/A7 (b). A positive adjustment will be required to properly allocate the fixed-price contract amount in column A6/A7 (c) of the district tax that was in effect at the time the contract was entered into.

In the example below, the taxpayer has \$10,000 in taxable sales to report to the City of Antioch. Of this total, \$4,000 is from a fixed-price contract entered into between January 1, 2019, and March 31, 2019.

DISTRICT TAX AREAS	A5 ALLOCATE TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
CONTRA COSTA COUNTY					
City of Antioch (Exp. 3-31-19)	350	Discontinued	4,000 (c)	.015	60.00
City of Antioch (Eff. 4-1-19)	652	10,000 (a)	-4,000 (b)	.02	120.00