

STATE, LOCAL, and DISTRICT CONSUMER USE TAX RETURN

DUE ON OR BEFORE	FOR	PERIOD	YEAR
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IMPORTANT:
Your account number and reporting period are required.

ACCOUNT NUMBER SU

NAME		
BUSINESS ADDRESS		
CITY	STATE	ZIP

Mail To:
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO CA 94279-7072

CDTFA USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

		CDTFA USE	
1 ENTER THE PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY SUBJECT TO CALIFORNIA STATE USE TAX WHICH HAS NOT BEEN PAID TO A RETAILER (<i>exclude vehicles, vessels, and aircraft</i>)	1	\$.00	2
2 TOTAL ADJUSTED PARTIAL STATE TAX EXEMPTIONS (<i>enter amount from box 11 on the back</i>)	2	Box 11 .00	11
3 TOTAL AMOUNT SUBJECT TO STATE USE TAX (<i>subtract the adjusted amount on line 2 from line 1</i>)	3	.00	12
4 STATE USE TAX 6.00% (<i>multiply line 3 by .0600</i>)		.00	
5 TOTAL PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY WHICH IS SUBJECT TO COUNTY USE TAX WHICH HAS NOT BEEN PAID TO A RETAILER (<i>enter amount from line 1</i>)		.00	
6 COUNTY USE TAX 1/4% (<i>multiply line 5 by .0025</i>)		.00	
7 LOCAL TAX ADJUSTMENTS	7	.00	15
8 TOTAL PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY SUBJECT TO LOCAL USE TAX WHICH HAS NOT BEEN PAID TO A RETAILER (<i>add or subtract line 7 to or from line 5</i>)		.00	
9 LOCAL USE TAX (<i>multiply line 8 by .01</i>)		.00	
10 DISTRICT USE TAX (<i>enter the TOTAL DISTRICT TAX on Schedule AE1 or AE2</i>)	10	.00	18
11 TOTAL STATE, COUNTY, LOCAL, AND DISTRICT USE TAX (<i>add lines 4, 6, 9, and 10</i>)	11	.00	19
12 DEDUCT AMOUNT OF SALES AND USE TAX PAID TO OTHER STATES	12	.00	20
13 NET STATE, COUNTY, LOCAL, AND DISTRICT USE TAX (<i>subtract line 12 from line 11</i>)		.00	
14 LESS TAX PREPAYMENTS 1st prepayment (Tax only) + 2nd prepayment (Tax only) = Total Prepayment	14	\$.00	22
15 REMAINING USE TAX DUE (<i>subtract line 14 from line 13</i>)		.00	
16 PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above (<i>see line 16 instructions</i>)	16	.00	24
17 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	17	.00	25
18 TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 15, 16, and 17</i>)	18	\$.00	26

REC. NO

PM

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 ()

STATE, LOCAL, and DISTRICT CONSUMER USE TAX RETURN

YOUR ACCOUNT NO.	REPORTING PERIOD
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SECTION A. Partial State Tax Exemptions

1 AMOUNT SUBJECT TO THE TELEPRODUCTION EQUIPMENT EXEMPTION	64	
2 AMOUNT SUBJECT TO THE FARM EQUIPMENT EXEMPTION	65	
3 AMOUNT SUBJECT TO THE DIESEL FUEL USED IN FARMING AND FOOD PROCESSING EXEMPTION	66	
4 AMOUNT SUBJECT TO THE TIMBER HARVESTING EQUIPMENT AND MACHINERY EXEMPTION	67	
5 AMOUNT SUBJECT TO THE RACEHORSE BREEDING STOCK EXEMPTION	68	
TOTAL PARTIAL STATE TAX EXEMPTIONS <i>(enter sum of boxes 64 through 68)</i>	60	Box 60
STATE TAX EXEMPTION FACTOR <i>(Multiply the amount in box 60 by the State Tax Exemption Factor shown. Enter this amount in box 61.)</i>		.8333
TOTAL ADJUSTED PARTIAL EXEMPTION	61	Box 61 <

SECTION B. Partial State Tax Exemption on Manufacturing and Research and Development Equipment

AMOUNT SUBJECT TO THE MANUFACTURING AND RESEARCH AND DEVELOPMENT EQUIPMENT EXEMPTION		Box 72
STATE TAX EXEMPTION FACTOR <i>(Multiply the amount in box 72 by the State Tax Exemption Factor shown. Enter this amount in box 73.)</i>		.6563
TOTAL ADJUSTED MANUFACTURING AND RESEARCH AND DEVELOPMENT EQUIPMENT PARTIAL EXEMPTION	73	Box 73 <

TOTAL ADJUSTED PARTIAL STATE TAX EXEMPTIONS <i>(add amounts for Sections A and B as referenced by the "<", then enter here and on line 2 on the front of this return.)</i>		Box 11 \$.00
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State, Local, and District Consumer Use Tax Return Instructions**(Please refer to publication 110, California Use Tax Basics, for additional information about reporting the use tax.)**

You can file your return online by going to www.cdtfa.ca.gov and selecting "File a Return." When you file online you can pay by credit card, paper check, or electronic check (ACH Debit).

Credit Card Payments. You can use a Discover/Novus, MasterCard, VISA, or American Express credit card to pay your taxes. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 1-855-292-8931 or through our website at www.cdtfa.ca.gov. **Be sure to sign and mail your return.**

This return should be filed by persons who are not required to hold a seller's permit but who are liable for state, local, and district use tax payable directly to the State. Holders of seller's permits should file a CDTFA-401-A2 "State, Local, and District Sales and Use Tax Return," which may be obtained on our website at www.cdtfa.ca.gov, or from your nearest California Department of Tax and Fee Administration (CDTFA) office, or by writing to the California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, California 94279-0001. If you use property in two or more counties, you must attach a schedule showing the purchase price of the property and where it was used. You can use your own schedule or you can call our Customer Service Center for our CDTFA-531-X, *Schedule X - Detailed Allocation by County of Sales Exempt From Local Tax*.

You owe use tax when you purchase or lease an item from a retailer who is not engaged in business in California and who is not registered to collect the California Use Tax. You do not owe use tax if you have a receipt showing the tax was paid to a retailer authorized by the CDTFA to collect the use tax. Use tax is due on items rented or leased, and on items stored, used, or consumed in California.

You do not owe use tax if:

- a California sales tax was paid at the time an item was purchased, or
- b you pay rent on an item for which sales or use tax has been paid by the lessor on their purchase price. This applies as long as the item has not been substantially modified, or
- c the item is specifically exempt from tax, such as food products for human consumption. For additional information on exemptions, see Parts 1, 1.5, and 1.6 of Division 2 of the Revenue and Taxation Code.

TOP OF PAGE 1

Note: If you received a return in the mail begin your instructions on Line 1 below.

If you have an account number enter it in the space provided.

Enter your name, personal or business address, city, state, and zip code.

To get additional information on California use tax, visit our website at www.cdtfa.ca.gov.

Line 1. CONSUMER USE TAX

Enter the total purchase price of items subject to use tax.

Line 2. TOTAL ADJUSTED PARTIAL STATE TAX EXEMPTIONS

You must complete the adjusted partial state tax exemptions on the back of your return to claim these deductions.

SECTION A. Lines 1 thru 5: Partial Exemptions

1. Teleproduction Equipment Exemption: Enter the *Teleproduction Equipment Exemption* amount on line 1. Complete this line to claim an exemption for purchases made by qualified persons of tangible personal property used primarily:

- In teleproduction or other postproduction services for film or video that include editing, film and video transfers, transcoding, dubbing, subtitling, credits, close captioning, audio production, special effects (visual or sound), graphics, or animation, or
- With respect to property with a useful life of at least one year, to maintain, repair, measure, or test property used primarily in teleproduction or other postproduction services.

A qualified person is a business that is primarily engaged in providing the specialized motion picture or video postproduction services described above.

This exemption does not apply to the sale or use of any tangible personal property that is used primarily in administration, general management, or marketing (used 50 percent or more of the time in one or more of those activities).

2. Farm Equipment and Machinery Exemption:

Enter the *Farm Equipment Exemption* amount on line 2. Complete this line to claim a partial exemption for qualified sales and purchases of qualified farm equipment, machinery and their parts. It also applies to qualified lease payments for farm equipment and machinery paid on or after September 1, 2001.

3. Diesel Fuel Used in Farming and Food Processing Exemption:

Enter the *Diesel Fuel Exemption for Farming & Food Processing* amount on line 3. Complete this line to claim a partial exemption for qualified sales and purchases of diesel fuel used in farming activities or food processing. The diesel fuel must be consumed during the activities of a farming business as set forth in Internal Revenue Code (IRC) 263A. Qualifying diesel fuel may be used in either a motor vehicle or other equipment, such as generators.

4. Timber Harvesting Machinery and Equipment Exemption:

Enter the *Timber Harvesting Equipment & Machinery Exemption* amount on line 4. Complete this line to claim a partial exemption for qualified sales and purchases of Timber Harvesting Equipment and Machinery.

5. Racehorse Breeding Stock Exemption:

Enter the *Racehorse Breeding Stock* amount on line 5. Complete this line to claim a partial exemption for qualified sales and purchases of *Racehorse Breeding Stock*. *Racehorse Breeding Stock* means racehorses capable of and purchased solely for the purpose of breeding.

SECTION B. Partial State Tax Exemption on Manufacturing and Research and Development Equipment

Enter the amount subject to the *Manufacturing and Research and Development Equipment Exemption*. Complete this line to claim a partial state tax exemption for qualified purchases of qualified manufacturing and research and development equipment, as described below. For additional information for this exemption refer to Regulation 1525.4, *Manufacturing and Research & Development Equipment*, or see our Manufacturing Exemption tax guide located at www.cdtfa.ca.gov/sutax/manufacturing_exemptions.htm.

To be eligible under this law, the purchaser must meet all three of these conditions:

- Be engaged in certain types of business, also known as a "qualified person."
- Purchase "qualified property."
- Use that qualified property for the uses allowed by this law.

HOW TO COMPUTE SECTION B

Sales Made Subject to the Manufacturing and Research and Development Equipment Exemption

For Box 72, enter the total transactions on or after 7/1/14.

Total Adjusted Manufacturing and Research and Development Equipment Partial Exemption

For Box 73, multiply the amount in box 72 for "State Tax Exemption" by the "State Tax Exemption Factor" and enter the result in box 73 for "Total Adjusted Manufacturing and Research and Development Equipment Partial Exemption."

Line 7. Local Tax Adjustments:

Deduct - Purchases, other than fuel and petroleum products, made by certain operators of aircraft as common carriers which are exempt from the 1 percent local and county tax. To qualify for this exemption, the property purchased must be used directly and exclusively by the operator in the use of the aircraft as a common carrier. Enter only amounts included on line 5.

Line 12. Enter the amount of sales or use tax reimbursement imposed by other states and paid by you on the purchase price of tangible personal property, if that property was brought to California for use, consumption, or storage and is not specifically exempt from the California state, local, or district use tax. The amount of the credit may not exceed the total of the applicable California state, local, and district taxes in effect at the time of use and the purchase price must be included on line 1. For those claiming credit for district tax on CDTFA-531-AE1, *Schedule AE1 - Computation Schedule For District Tax*, the purchase price must be included in the Column A5 of Schedule AE1 amount for each applicable district.

If you are required to complete CDTFA-531-E, *Schedule E - Detailed Allocation by County of 1% Local Use Tax*, a separate schedule must be attached, showing the purchase price of property and the amount of tax paid in other states by each county where the property was used, in support of any deduction taken on line 12.

Line 14. If your account is a "Tax Prepayment Account" and you made tax prepayments, enter the amounts paid in the proper spaces on line 14. If your account is not a "Tax Prepayment Account," no tax prepayments should have been made and you should leave line 14 blank.

Line 16. Penalty of 10 percent is due if your tax payment is made or your return is filed after the due date shown at the top of the return form. Multiply line 15 by 10 percent (.10).

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on Saturday, Sunday, or a state holiday, returns postmarked or received by the next business day will be considered timely. If you will be filing your return late, you may qualify for an extension. A request for an extension of time to file a tax return may be submitted online by selecting "Request a Filing Extension" from the "File a Return" drop-down menu on our website at www.cdtfa.ca.gov.

Penalties for persons required to make payments by Electronic Funds Transfer:

A 10 percent penalty applies if a required return payment is made by any method other than by Electronic Funds Transfer (EFT).

A 10 percent penalty applies if you file your return after the due date even though your tax payment was made timely through EFT.

Penalties imposed as described above may not cumulatively exceed 10 percent of the total taxes due.

Credit Card Payments

You can use a Visa, MasterCard, American Express, or Discover/Novus credit card to pay your taxes. Other cards cannot be accepted.

Credit card payments can be made by calling 1-855-292-8931 or through our website at www.cdtfa.ca.gov. **Be sure to sign and mail your return.**

The credit card processing vendor will charge a service fee of 2.3 percent on the amount charged. This service fee is not revenue to the CDTFA.

Note: You cannot pay by credit card if you are required to pay taxes by EFT.

General Questions: Call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. Requests for advice regarding a particular activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

A1	ENTER amount from line 8 on the front of your <i>Consumer Use Tax Return</i>	\$.00
A2/A3	ENTER purchases of tangible personal property on which district use tax does not apply 000	-	.00
A4	SUBTRACT line A2/A3 from line A1 <i>(Allocate this amount to the correct district tax areas in column A5.)</i>	\$.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 <i>(Add amounts in column A10 on this page. Enter the total here and on line A11a below.)</i>	\$.00
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Continued on page 2

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

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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	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 AE2.)	\$.00
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SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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 Calxico 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 AE2.)	\$.00
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Continued on page 4

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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
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 AE2.)				\$.00

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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 AE2.)	\$.00
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SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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
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 AE2.)	\$.00
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SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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
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 AE2.)	\$.00
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Continued on page 8

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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 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					
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					
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					
SANTA CLARA COUNTY (Eff. 4-1-17) 544					
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					
SANTA CRUZ COUNTY (Eff. 4-1-17) 548					
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 AE2.)					\$.00

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SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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					
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 AE2.)	\$.00
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Continued on page 10

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD
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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	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 AE2.)	\$.00
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INSTRUCTIONS FOR COMPLETING CDTFA-531, SCHEDULES AE2 AND E**CDTFA-531-AE2, SCHEDULE AE2**

Note: Adjustments to district taxes no longer in effect and not included on Schedule AE2 should be made on a separate sheet and attached to your return. Computation of the district use tax is to be made on Schedule AE2 and the amount of district tax on line A11 is to be entered on line 10 on the front of the [CDTFA-401-E](#) tax return.

Column A1: Enter total purchase price of tangible personal property, the storage or other consumption of which is subject to LOCAL USE TAX.

Column A2/A3: DEDUCT - Purchases of tangible personal property on which district use tax does not apply.

Column A5: Using the total on line A4, list your transactions by the correct district. Do not report the same transactions in both a city and county district. **Report those transactions under the city only.** The tax rates for city districts include **all** county district tax.

Column A6/A7: ADD the purchase price of goods on which the state, county, and local taxes, but not the district tax, were paid to the vendor, and a taxable use of the goods was made in the district.

Column A9: If you enter transactions on line A6/A7 for transactions taxed at a rate different than what is shown in column A9, call 1-800-400-7115 (TTY:711) for assistance.

Column A10: Enter the amount of district tax due. Multiply column A8 by column A9. Enter the result in column A10.

Column A11: Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, and A11j. Enter this amount on line A11 and on line 10 of your Consumer Use Tax Return.

For current tax rates, please see *California City and County Sales and Use Tax Rates* located on the California Department of Tax and Fee Administration (CDTFA) website at www.cdtfa.ca.gov.

CDTFA-531-E, SCHEDULE E

If your business activities were conducted in such a manner that part or all of your one percent local use tax should be allocated to a county or counties other than the county in which you maintain your address of record, you should complete Schedule E - *Detailed Allocation by county of One Percent Local Use Tax*. Examples of persons who are required to complete this schedule are:

CONSTRUCTION CONTRACTORS (Regulation 1806). A contractor must report the one percent local use tax with respect to materials involved in construction contracts according to the county location of the jobsite. Enter this tax in column C opposite the appropriate county.

PURCHASES FROM OUT-OF-STATE SELLERS WHO HAVE NO REGULAR PLACE OF BUSINESS IN CALIFORNIA (Regulation 1803). If the seller does not have a stock of goods located in California and delivery is made from an out-of-state point, enter in column C the amount of one percent local use tax opposite the county in which the property is first functionally used.*

PERSONS MAKING EX-TAX PURCHASES FOR USE AT LOCATIONS WHERE A SELLER'S PERMIT IS NOT REQUIRED (Regulation 1803). A person who purchases tangible personal property without payment of the uniform local use tax is liable for the local use tax on such purchases. If the property is used at a location for which a seller's permit is not required, enter in column C, the amount of one percent local use tax for the county in which such tangible personal property is first functionally used.

LINE E2. LOCAL USE TAX AT PERMANENT PLACE OF BUSINESS. Enter here the amount of one percent state and local use tax on merchandise first functionally used at your permanent place of business in California. Do not include any one percent local use tax reported by counties in column C.

PERSONS MAKING EX-TAX PURCHASES OF \$500,000 OR MORE. A person who purchases tangible personal property without payment of the one percent local use tax is liable for the one percent local use tax on such purchases. If the purchase price is \$500,000 or more, and the property is first functionally used at a location for which a seller's permit is not required, the one percent local use tax should be reported on the CDTFA-531-F, Schedule F, *Detailed Allocation by City of One Percent Local Sales and Use Tax*.

You can obtain a Schedule F and the documents mentioned above by visiting the CDTFA website at www.cdtfa.ca.gov, or by calling the Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

*For sales and use tax purposes, the term *functional use* means use for the purpose for which the property was designed. For additional information, please refer to Regulation 1620(b)(3).