

SCHEDULE F - DETAILED ALLOCATION BY CITY OF TAXABLE TRANSACTIONS FOR LESSORS OF MOTOR VEHICLES

DUE ON OR BEFORE		
	YOUR ACCOUNT NO.	

PLEASE READ INSTRUCTIONS ON BACK BEFORE PREPARING THIS SCHEDULE

Please use CDTFA-FL1 to locate the tax area code for the city/unincorporated area for each business location of the new motor vehicle dealer.

A	B	C
NEW CAR DEALER SELLERS PERMIT NUMBER	TAX AREA CODE <small>(5 digits)</small>	TAXABLE AMOUNT OF LEASE PAYMENT <small>(Round to nearest dollar)</small>
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		.00
		.00

- F1. Enter the subtotal of the total taxable amount of lease payments reported in column C. F1. _____ .00
 a) If you are required to file CDTFA-531, *Schedule B*, enter the amount from line F1 on line B3 of *Schedule B*
 b) If you are not required to file CDTFA-531, *Schedule B*, continue to lines F2 and F3.
- F2. Enter the Taxable Transactions reported on CDTFA-530, *Schedule C*. F2. _____ .00
- F3. Total Taxable Transactions (add lines F1 and F2). This total must agree with line 12 on your sales and use tax return. F3. _____ .00

INSTRUCTIONS FOR COMPLETING CDTFA-531-F, SCHEDULE F DETAILED ALLOCATION BY CITY OF TAXABLE TRANSACTIONS FOR LESSORS OF MOTOR VEHICLES

LESSORS OF MOTOR VEHICLES

Section 7205.1 of the Revenue and Taxation Code provides that lessors of motor vehicles must allocate local tax due on certain leases to the jurisdiction of the new motor vehicle dealer from whom the lessor acquired the leased vehicle on CDTFA-531-F. The following chart summarizes the Schedule CDTFA 531-F reporting requirements for leases of motor vehicles* purchased from a new motor vehicle dealer:

Type of Lessor	Leases Exceeding Four Months	Leases of Four Months or Less
California lessor (other than a new motor dealer or "leasing company" as defined**)	California dealer's sales location (Schedule CDTFA-531-F)	Lessor's sales location
Out-of-State lessor:	California dealer's sales location (Schedule CDTFA-531-F)	Lessee's place of registration (Schedule CDTFA-531-Schedule B)

* "Motor Vehicle" means any **new or used** self-propelled passenger vehicle other than a house car, or pickup rated less than one ton.

** "Leasing Company" means:

- A motor vehicle dealer/lessor that originates lease contracts that are continuing sales and purchases and does not sell or assign the lease contracts, and
- The motor vehicle dealer/lessor has annual motor vehicle lease receipts of \$15,000,000 or more per location.

OTHER IMPORTANT INFORMATION REGARDING LEASES

ASSIGNED LEASES. The place of allocation will remain the same for the duration of the lease, even if the lessor sells the vehicle and assigns the lease contract to a third party. Accordingly, if you are a lessor who assigns lease contracts to another lessor, you are required to provide the lessor with copies of the original purchase contract for each vehicle and/OR COPIES OF PRIOR SCHEDULES SHOWING HOW THE USE TAX HAS BEEN ALLOCATED.

COURTESY DELIVERIES. If a lease by an out-of-state lessor involves a courtesy delivery from an in-state inventory by a California new motor vehicle dealer, the taxable transaction on that lease should be allocated on Schedule CDTFA-531-F.

SPECIAL TAX DISTRICTS. Section 7205.1 *does not* affect the application of district taxes reported on Schedule A of your sales and use tax return. The district use tax due on motor vehicle leases continues to be allocated to the place where the vehicle is registered.

If you need assistance, you can 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.