STATE, LOCAL, AND DISTRICT SALES AND USE TAX RETURN

STATE OF CALIFORNIA
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

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

**READ INSTRUCTIONS
BEFORE PREPARING**

A

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).**

PLEASE ROUND CENTS TO
THE NEAREST WHOLE DOLLAR

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 3 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 1.00 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 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 7*)	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

		1st prepayment *(tax only)*	2nd prepayment *(tax only)*			
22	Less tax prepayments (*see line 22 instructions*)	$ ____ No taxable transactions	$ ____ No taxable transactions	22	.00

23	Net tax less prepayments (*subtract line 22 from line 21*)	23	.00
24	Sales tax paid to DMV (*enter the total amount from column D from CDTFA-531-MV*)	24	.00
25	Remaining tax (*subtract line 24 from line 23*)	25	.00
26	PENALTY: (*multiply line 23 by 10.00 percent [0.10] if payment made, or your tax return is filed after the due date shown above*)	PENALTY	26	.00
27	Penalty paid to DMV for late payments of sales tax (*enter the total amount from column E from CDTFA-531-MV*)		27	.00
28	PENALTY: due (*Subtract line 27 from line 26. If line 28 is less than 0, enter 0.*)		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
32	Total taxable sales made at historic venues (*enter the total amount from CDTFA-531-HV*)	32	$ .00

For our privacy policy and notice, visit our webpage at *www.cdtfa.ca.gov/privacy.htm*, or go to
www.cdtfa.ca.gov/formspubs/forms.htm and search for CDTFA-324-GEN-WEB, *Privacy Notice—Website—No Action Needed*.

*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.

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

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 (*repair and installation*)	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 (*if any*)	37		.00
10	Other deductions (*clearly explain*)	38		.00
11	Total Section A (*add lines 4 through 10*)	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 (*see instructions on how to calculate this deduction*)	43		.00
5	Total Section B (*add lines 1 through 4*)	44		.00
6	Total nontaxable transactions (*add the total from Section A, line 11, and Section B, line 5, and enter total here and on page 1, line 11*)	45	$	.00

SECTION C. Current Period Partial Tax Exemptions at 0.05 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 (*add lines 1 through 5*)	51		.00
7	Partial exemption rate	52		.05
8	Total Section C (*multiply line 6 by line 7*)	53	$	.00

SECTION D. Current Period Partial Tax Exemptions at 0.039375 Partial Exemption Rate
(*do not include partial exemptions in Section A, line 11*)

1	Manufacturing and Research and Development Equipment	54	$	.00
2	Zero-emission transit bus	55		.00
3	Zero-emission motor vehicle	56		.00
4	Subtotal Section D (*add lines 1 through 3*)	57		.00
5	Partial exemption rate	58		0.039375
6	Total Section D (*multiply line 4 by line 5*)	59	$	.00

7	**Total Current Period Partial Exemptions** (*add the total from Section C, line 8 and Section D, line 6, and enter here and on page 1, line 20a*)	60	$	.00

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 13 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. 6-30-21) **378**	Discontinued			.02	$ .00
ALAMEDA COUNTY	(Exp. 3-31-22) **927**	Discontinued			.03	.00
ALAMEDA COUNTY	(Eff. 4-1-22) **966**				.03	.00
City of Alameda	(Exp. 6-30-21) **648**	Discontinued			.025	.00
City of Alameda	(Exp. 3-31-22) **928**	Discontinued			.035	.00
City of Alameda	(Eff. 4-1-22) **967**				.035	.00
City of Albany	(Exp. 6-30-21) **429**	Discontinued			.025	.00
City of Albany	(Exp. 3-31-22) **929**	Discontinued			.035	.00
City of Albany	(Eff. 4-1-22) **968**				.035	.00
City of Emeryville	(Exp. 6-30-21) **772**	Discontinued			.0225	.00
City of Emeryville	(Exp. 3-31-22) **930**	Discontinued			.0325	.00
City of Emeryville	(Eff. 4-1-22) **969**				.0325	.00
City of Hayward	(Exp. 6-30-21) **430**	Discontinued			.025	.00
City of Hayward	(Exp. 3-31-22) **931**	Discontinued			.035	.00
City of Hayward	(Eff. 4-1-22) **970**				.035	.00
City of Newark	(Exp. 6-30-21) **451**	Discontinued			.025	.00
City of Newark	(Exp. 3-31-22) **932**	Discontinued			.035	.00
City of Newark	(Eff. 4-1-22) **971**				.035	.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
A11k	SUBTOTAL DISTRICT TAX *(Page 11, enter the total from line A11k on page 11.)*		.00
A11l	SUBTOTAL DISTRICT TAX *(Page 12, enter the total from line A11l on page 12.)*		.00
A11	TOTAL DISTRICT TAX *(Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, A11j, A11k, and A11l. Enter here **and** on line 16 of CDTFA-401-A or CDTFA-401-GS, or on line 5 on 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
City of San Leandro	(Exp. 6-30-21) **380**	Discontinued			.025	$ .00
City of San Leandro	(Exp. 3-31-22) **933**	Discontinued			.035	.00
City of San Leandro	(Eff. 4-1-22) **972**				.035	.00
City of Union City	(Exp. 6-30-21) **428**	Discontinued			.025	.00
City of Union City	(Exp. 3-31-22) **934**	Discontinued			.035	.00
City of Union City	(Eff. 4-1-22) **973**				.035	.00
AMADOR COUNTY	**194**				.005	.00
BUTTE COUNTY						
City of Chico	(Eff. 4-1-23) **A09**				.01	.00
City of Oroville	**649**				.01	.00
Town of Paradise	**381**				.005	.00
CALAVERAS COUNTY						
City of Angels Camp	**650**				.005	.00
COLUSA COUNTY	(Eff. 4-1-23) **A10**				.005	.00
City of Colusa	(Eff. 4-1-23) **A12**				.015	.00
City of Williams	(Exp. 3-31-23) **139**	Discontinued			.005	.00
City of Williams	(Eff. 4-1-23) **A13**				.01	.00
CONTRA COSTA COUNTY	(Exp. 3-31-21) **025**	Discontinued			.01	.00
CONTRA COSTA COUNTY	(Eff. 4-1-21) **816**				.015	.00
City of Antioch	(Exp. 3-31-21) **652**	Discontinued			.02	.00
City of Antioch	(Eff. 4-1-21) **817**				.025	.00
City of Concord	(Exp. 3-31-21) **242**	Discontinued			.015	.00
City of Concord	(Eff. 4-1-21) **819**				.025	.00
City of El Cerrito	(Exp. 3-31-21) **383**	Discontinued			.025	.00
City of El Cerrito	(Eff. 4-1-21) **820**				.03	.00
City of Hercules	(Exp. 3-31-21) **286**	Discontinued			.015	.00
City of Hercules	(Eff. 4-1-21) **821**				.02	.00
City of Martinez	(Exp. 3-31-21) **654**	Discontinued			.02	.00
City of Martinez	(Eff. 4-1-21) **822**				.025	.00
Town of Moraga	(Exp. 3-31-21) **301**	Discontinued			.02	.00
Town of Moraga	(Eff. 4-1-21) **823**				.025	.00
City of Orinda	(Exp. 3-31-21) **303**	Discontinued			.015	.00
City of Orinda	(Eff. 4-1-21) **825**				.025	.00
City of Pinole	(Exp. 3-31-21) **385**	Discontinued			.02	.00
City of Pinole	(Eff. 4-1-21) **826**				.025	.00
City of Pittsburg	(Exp. 3-31-21) **288**	Discontinued			.015	.00
City of Pittsburg	(Eff. 4-1-21) **827**				.02	.00
City of Pleasant Hill	(Exp. 3-31-21) **455**	Discontinued			.015	.00
City of Pleasant Hill	(Eff. 4-1-21) **828**				.02	.00
City of Richmond	(Exp. 3-31-21) **387**	Discontinued			.02	.00
City of Richmond	(Eff. 4-1-21) **829**				.025	.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

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 San Pablo (Exp. 3-31-21) **609**	Discontinued			.015	$ .00
City of San Pablo (Exp. 9-30-22) **830**	Discontinued			.02	.00
City of San Pablo (Eff. 10-1-22) **989**				.0225	.00
City of Walnut Creek (Eff. 4-1-23) **A15**				.02	.00
DEL NORTE COUNTY (Exp. 3-31-21) **388**	Discontinued			.0025	.00
Del Norte County Unincorporated Area (Exp. 3-31-22) **832**	Discontinued			.0125	.00
Del Norte County Unincorporated Area (Eff. 4-1-22) **831**				.01	.00
City of Crescent City (Exp. 3-31-22) **834**	Discontinued			.0125	.00
City of Crescent City (Eff. 4-1-22) **833**				.01	.00
EL DORADO COUNTY					
City of Placerville **457**				.01	.00
City of So. Lake Tahoe (Exp. 3-31-21) **097**	Discontinued			.005	.00
City of So. Lake Tahoe (Eff. 4-1-21) **836**				.015	.00
FRESNO COUNTY **099**				.00725	.00
City of Fresno (Eff. 7-1-21) **961**				.011	.00
City of Coalinga **656**				.01725	.00
City of Fowler **658**				.01725	.00
City of Huron **352**				.01725	.00
City of Kerman **660**				.01725	.00
City of Kingsburg **636**				.01725	.00
City of Mendota (Eff. 7-1-23) **A77**				.01975	.00
City of Parlier **756**				.01725	.00
City of Reedley **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 Blue Lake (Eff. 4-1-23) **A17**				.015	.00
City of Eureka (Exp. 6-30-21) **427**	Discontinued			.0125	.00
City of Eureka (Eff. 7-1-21) **936**				.02	.00
City of Ferndale (Eff. 4-1-23) **A19**				.0125	.00
City of Fortuna **460**				.0125	.00
City of Rio Dell **391**				.015	.00
City of Trinidad **426**				.0125	.00
IMPERIAL COUNTY **029**				.005	.00
City of Calexico **230**				.01	.00
City of El Centro **462**				.01	.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 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
INYO COUNTY 014				.005	$ .00
City of Bishop (Eff. 4-1-21) 838				.015	.00
KERN COUNTY					
Kern County Unincorporated Area (Eff. 4-1-23) A20				.01	.00
City of Arvin 198				.01	.00
City of Bakersfield 741				.01	.00
City of Delano 170				.01	.00
City of McFarland (Eff. 4-1-23) A21				.01	.00
City of Ridgecrest (Exp. 3-31-23) 463	Discontinued			.01	.00
City of Ridgecrest (Eff. 4-1-23) A23				.02	.00
City of Taft (Eff. 4-1-22) 974				.01	.00
City of Tehachapi (Eff. 4-1-23) A24				.01	.00
City of Wasco 464				.01	.00
KINGS COUNTY					
City of Avenal (Eff. 4-1-23) A25				.01	.00
City of Corcoran 603				.01	.00
LAKE COUNTY					
City of Clearlake 468				.015	.00
City of Lakeport 466				.015	.00
LASSEN COUNTY					
City of Susanville (Eff. 10-1-22) 990				.01	.00
LOS ANGELES COUNTY 594				.0225	.00
City of Alhambra 780				.03	.00
City of Arcadia 754				.03	.00
City of Avalon 595				.0275	.00
City of Azusa 782				.03	.00
City of Baldwin Park (Eff. 4-1-23) A27				.03	.00
City of Bell Gardens (Eff. 4-1-21) 840				.03	.00
City of Bellflower (Eff. 4-1-21) 842				.03	.00
City of Burbank 662				.03	.00
City of Carson (Eff. 7-1-21) 844				.03	.00
City of Commerce (Exp. 3-31-21) 596	Discontinued			.0275	.00
City of Commerce (Eff. 4-1-21) 846				.03	.00
City of Compton 589				.03	.00
City of Covina 664				.03	.00
City of Cudahy 678				.03	.00
City of Culver City 666				.03	.00
City of Downey 598				.0275	.00
City of Duarte 784				.03	.00
City of El Monte 599				.0275	.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
City of Gardena	786				.03	$ .00
City of Glendale	674				.03	.00
City of Glendora	752				.03	.00
City of Hawaiian Gardens	788				.03	.00
City of Hawthorne	611				.03	.00
City of Huntington Park	638				.03	.00
City of Inglewood	600				.0275	.00
City of Irwindale	764				.03	.00
City of Lakewood	792				.03	.00
City of Lancaster (Eff. 4-1-21)	848				.03	.00
City of La Puente	670				.0275	.00
City of La Verne	790				.03	.00
City of Lawndale	676				.03	.00
City of Lomita (Eff. 4-1-21)	850				.03	.00
City of Long Beach (Exp. 12-31-22)	588	Discontinued			.03	.00
City of Long Beach (Eff. 1-1-23)	A08				.03	.00
City of Lynwood	590				.03	.00
City of Malibu (Eff. 4-1-23)	A29				.0275	.00
City of Monrovia	758				.03	.00
City of Montebello	794				.03	.00
City of Monterey Park (Eff. 4-1-23)	A31				.03	.00
City of Norwalk	796				.03	.00
City of Palmdale (Eff. 4-1-21)	852				.03	.00
City of Paramount	798				.03	.00
City of Pasadena	680				.03	.00
City of Pico Rivera	582				.03	.00
City of Pomona	668				.03	.00
City of San Fernando (Exp. 3-31-21)	602	Discontinued			.0275	.00
City of San Fernando (Eff. 4-1-21)	854				.03	.00
City of San Gabriel	800				.03	.00
City of Santa Fe Springs	672				.0325	.00
City of Santa Monica	591				.03	.00
City of Sierra Madre	760				.03	.00
City of Signal Hill (Eff. 4-1-21)	856				.03	.00
City of So. El Monte (Exp. 3-31-21)	601	Discontinued			.0275	.00
City of So. El Monte (Eff. 4-1-21)	858				.03	.00
City of South Gate	580				.03	.00
City of South Pasadena	762				.03	.00
City of Torrance (Eff. 10-1-22)	992				.0275	.00
City of Vernon	812				.03	.00
City of West Hollywood (Eff. 4-1-21)	860				.03	.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

Continued on page 6

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 Whittier	802				.03	$ .00
MADERA COUNTY	144				.005	.00
City of Chowchilla	682				.015	.00
City of Madera	476				.01	.00
MARIN COUNTY (Exp. 3-31-22)	311	Discontinued			.01	.00
MARIN COUNTY (Exp. 9-30-22)	975	Discontinued			.0075	.00
MARIN COUNTY (Eff. 10-1-22)	994				.01	.00
Town of Corte Madera (Exp. 3-31-22)	640	Discontinued			.0175	.00
Town of Corte Madera (Exp. 9-30-22)	976	Discontinued			.015	.00
Town of Corte Madera (Eff. 10-1-22)	995				.0175	.00
Town of Fairfax (Exp. 3-31-22)	478	Discontinued			.0175	.00
Town of Fairfax (Exp. 9-30-22)	977	Discontinued			.015	.00
Town of Fairfax (Eff. 10-1-22)	996				.0175	.00
City of Larkspur (Exp. 3-31-22)	613	Discontinued			.0175	.00
City of Larkspur (Exp. 9-30-22)	978	Discontinued			.015	.00
City of Larkspur (Exp. 3-31-23)	997	Discontinued			.0175	.00
City of Larkspur (Eff. 4-1-23)	A33				.02	.00
City of Novato (Exp. 3-31-22)	434	Discontinued			.0125	.00
City of Novato (Exp. 9-30-22)	979	Discontinued			.01	.00
City of Novato (Eff. 10-1-22)	998				.0125	.00
Town of San Anselmo (Exp. 3-31-22)	358	Discontinued			.015	.00
Town of San Anselmo (Exp. 9-30-22)	980	Discontinued			.0125	.00
Town of San Anselmo (Exp. 3-31-23)	999	Discontinued			.015	.00
Town of San Anselmo (Eff. 4-1-23)	A35				.02	.00
City of San Rafael (Exp. 3-31-21)	360	Discontinued			.0175	.00
City of San Rafael (Exp. 3-31-22)	862	Discontinued			.02	.00
City of San Rafael (Exp. 9-30-22)	981	Discontinued			.0175	.00
City of San Rafael (Eff. 10-1-22)	A01				.02	.00
City of Sausalito (Exp. 3-31-22)	393	Discontinued			.015	.00
City of Sausalito (Exp. 9-30-22)	982	Discontinued			.0125	.00
City of Sausalito (Exp. 3-31-23)	A02	Discontinued			.015	.00
City of Sausalito (Eff. 4-1-23)	A37				.02	.00
MARIPOSA COUNTY (Exp. 9-30-22)	103	Discontinued			.005	.00
MARIPOSA COUNTY (Eff. 10-1-22)	A04				.015	.00
MENDOCINO COUNTY (Exp. 3-31-23)	615	Discontinued			.00625	.00
MENDOCINO COUNTY (Eff. 4-1-23)	A41				.00625	.00
City of Fort Bragg (Exp. 3-31-23)	616	Discontinued			.01625	.00
City of Fort Bragg (Eff. 4-1-23)	A42				.01625	.00
City of Point Arena (Exp. 3-31-23)	617	Discontinued			.01125	.00
City of Point Arena (Eff. 4-1-23)	A43				.01125	.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 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 Ukiah	(Exp. 3-31-23) **618**	Discontinued			.01625	$ .00
City of Ukiah	(Eff. 4-1-23) **A44**				.01625	.00
City of Willits	(Exp. 3-31-21) **619**	Discontinued			.01125	.00
City of Willits	(Exp. 3-31-23) **864**	Discontinued			.01875	.00
City of Willits	(Eff. 4-1-23) **A45**				.01875	.00
MERCED COUNTY	**481**				.005	.00
City of Atwater	(Exp. 3-31-23) **485**	Discontinued			.01	.00
City of Atwater	(Eff. 4-1-23) **A47**				.015	.00
City of Gustine	**484**				.01	.00
City of Los Banos	**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	**804**				.02	.00
City of Del Rey Oaks	**490**				.02	.00
City of Gonzales	(Exp. 3-31-21) **498**	Discontinued			.01	.00
City of Gonzales	(Eff. 4-1-21) **866**				.015	.00
City of Greenfield	**494**				.0225	.00
City of King City	**686**				.015	.00
City of Marina	**688**				.02	.00
City of Monterey	**806**				.02	.00
City of Pacific Grove	(Exp. 9-30-22) **491**	Discontinued			.015	.00
City of Pacific Grove	(Eff. 10-1-22) **A06**				.02	.00
City of Salinas	**489**				.02	.00
City of Sand City	(Exp. 3-31-23) **499**	Discontinued			.015	.00
City of Sand City	(Eff. 4-1-23) **A49**				.02	.00
City of Seaside	**605**				.02	.00
City of Soledad	(Exp. 3-31-21) **493**	Discontinued			.015	.00
City of Soledad	(Eff. 4-1-21) **868**				.02	.00
NAPA COUNTY	**631**				.005	.00
City of St. Helena	**632**				.01	.00
NEVADA COUNTY	**502**				.0025	.00
City of Grass Valley	**642**				.0125	.00
City of Nevada City	(Exp. 12-31-21) **630**	Discontinued			.01125	.00
City of Nevada City	(Eff. 1-1-22) **964**				.01125	.00
Town of Truckee	**503**				.01	.00
ORANGE COUNTY	**037**				.005	.00
City of Fountain Valley	**512**				.015	.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 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 Garden Grove	696				.015	$ .00
City of La Habra	204				.01	.00
City of La Palma	508				.015	.00
City of Los Alamitos (Eff. 4-1-21)	870				.02	.00
City of Placentia	690				.015	.00
City of Santa Ana	692				.02	.00
City of Seal Beach	694				.015	.00
City of Stanton	414				.015	.00
City of Westminster (Exp.12-31-22)	510	Discontinued			.015	.00
City of Westminster (Eff. 4-1-23)	**A51**				.015	.00
PLACER COUNTY						
Town of Loomis	513				.0025	.00
City of Roseville	697				.005	.00
RIVERSIDE COUNTY	**026**				.005	.00
City of Blythe	814				.015	.00
City of Cathedral City	232				.015	.00
City of Coachella	416				.015	.00
City of Corona (Eff. 7-1-21)	938				.015	.00
City of Hemet	515				.015	.00
City of Indio	517				.015	.00
City of Lake Elsinore (Eff. 4-1-21)	872				.015	.00
City of La Quinta	521				.015	.00
City of Menifee	525				.015	.00
City of Murrieta	701				.015	.00
City of Norco	699				.015	.00
City of Palm Springs	621				.02	.00
City of Riverside	519				.015	.00
City of San Jacinto (Eff. 4-1-21)	874				.015	.00
City of Temecula	523				.015	.00
City of Wildomar	703				.015	.00
SACRAMENTO COUNTY	**023**				.005	.00
City of Elk Grove (Eff. 4-1-23)	**A53**				.015	.00
City of Galt (Exp. 3-31-23)	206	Discontinued			.01	.00
City of Galt (Eff. 4-1-23)	**A55**				.02	.00
City of Isleton (Exp. 9-30-21)	527	Discontinued			.015	.00
City of Isleton (Exp. 3-31-22)	962	Discontinued			.01	.00
City of Isleton (Eff. 4-1-22)	985				.015	.00
City of Rancho Cordova (Exp. 3-31-21)	418	Discontinued			.01	.00
City of Rancho Cordova (Eff. 4-1-21)	876				.015	.00
City of Sacramento	705				.015	.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
SAN BENITO COUNTY 706				.01	$ .00
City of Hollister 707				.02	.00
City of San Juan Bautista 708				.0175	.00
SAN BERNARDINO COUNTY 031				.005	.00
City of Barstow 710				.015	.00
City of Colton (Eff. 4-1-23) **A57**				.015	.00
City of Montclair (Exp. 3-31-21) 108	Discontinued			.0075	.00
City of Montclair (Eff. 4-1-21) 878				.0175	.00
City of Ontario (Eff. 4-1-23) **A59**				.015	.00
City of Redlands (Eff. 4-1-21) 880				.015	.00
City of San Bernardino (Exp. 3-31-21) 149	Discontinued			.0075	.00
City of San Bernardino (Eff. 4-1-21) 882				.015	.00
City of Victorville (Eff. 4-1-21) 884				.015	.00
Town of Yucca Valley 530				.015	.00
SAN DIEGO COUNTY 013				.005	.00
City of Chula Vista 644				.015	.00
City of Del Mar 534				.015	.00
City of El Cajon 431				.01	.00
City of Imperial Beach (Eff. 4-1-21) 886				.015	.00
City of La Mesa 210				.0125	.00
City of National City 137				.015	.00
City of Oceanside 712				.01	.00
City of Solana Beach (Eff. 4-1-23) **A61**				.015	.00
City of Vista 151				.01	.00
SAN FRANCISCO COUNTY (Exp. 6-30-21) 052	Discontinued			.0125	.00
SAN FRANCISCO COUNTY (Eff. 7-1-21) 940				.01375	.00
SAN JOAQUIN COUNTY 038				.005	.00
City of Lathrop 324				.015	.00
City of Lodi 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 (Exp. 3-31-21) 419	Discontinued			.005	.00
City of Atascadero (Eff. 4-1-21) 888				.015	.00
City of Grover Beach (Exp. 3-31-21) 155	Discontinued			.005	.00
City of Grover Beach (Eff. 4-1-21) 925				.015	.00
City of Morro Bay (Exp. 3-31-21) 156	Discontinued			.005	.00
City of Morro Bay (Eff. 4-1-21) 889				.015	.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 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 Paso Robles	(Exp. 3-31-21) **325**	Discontinued			.005	$ .00
City of Paso Robles	(Eff. 4-1-21) **891**				.015	.00
City of Pismo Beach	**185**				.005	.00
City of San Luis Obispo	(Exp. 3-31-21) **157**	Discontinued			.005	.00
City of San Luis Obispo	(Eff. 4-1-21) **892**				.015	.00
SAN MATEO COUNTY	(Exp. 6-30-21) **743**	Discontinued			.02	.00
SAN MATEO COUNTY	(Eff. 7-1-21) **942**				.02125	.00
City of Belmont	(Exp. 6-30-21) **745**	Discontinued			.025	.00
City of Belmont	(Eff. 7-1-21) **943**				.02625	.00
City of Brisbane	(Eff. 4-1-23) **A63**				.02625	.00
City of Burlingame	(Exp. 6-30-21) **746**	Discontinued			.0225	.00
City of Burlingame	(Eff. 7-1-21) **944**				.02375	.00
City of Daly City	(Exp. 6-30-21) **895**	Discontinued			.025	.00
City of Daly City	(Eff. 7-1-21) **945**				.02625	.00
City of East Palo Alto	(Exp. 6-30-21) **747**	Discontinued			.025	.00
City of East Palo Alto	(Eff. 7-1-21) **946**				.02625	.00
City of Pacifica	(Eff. 4-1-23) **A65**				.02625	.00
City of Redwood City	(Exp. 6-30-21) **748**	Discontinued			.025	.00
City of Redwood City	(Eff. 7-1-21) **947**				.02625	.00
City of San Bruno	(Exp. 6-30-21) **766**	Discontinued			.025	.00
City of San Bruno	(Eff. 7-1-21) **948**				.02625	.00
City of San Mateo	(Exp. 6-30-21) **749**	Discontinued			.0225	.00
City of San Mateo	(Eff. 7-1-21) **949**				.02375	.00
City of So. San Francisco	(Exp. 6-30-21) **750**	Discontinued			.025	.00
City of So. San Francisco	(Eff. 7-1-21) **950**				.02625	.00
SANTA BARBARA COUNTY	**030**				.005	.00
City of Carpinteria	**720**				.0175	.00
City of Goleta	(Eff. 1-1-24) **A79**				.015	.00
City of Guadalupe	(Exp. 3-31-21) **421**	Discontinued			.0075	.00
City of Guadalupe	(Eff. 4-1-21) **897**				.015	.00
City of Lompoc	**808**				.015	.00
City of Santa Barbara	**625**				.015	.00
City of Santa Maria	**718**				.015	.00
City of Solvang	(Eff. 4-1-23) **A67**				.015	.00
SANTA CLARA COUNTY	(Exp. 6-30-21) **544**	Discontinued			.0175	.00
SANTA CLARA COUNTY	(Eff. 7-1-21) **952**				.01875	.00
City of Campbell	(Exp. 6-30-21) **545**	Discontinued			.02	.00
City of Campbell	(Eff. 7-1-21) **953**				.02125	.00
City of Los Gatos	(Exp. 6-30-21) **722**	Discontinued			.01875	.00
City of Los Gatos	(Eff. 7-1-21) **954**				.02	.00
City of Milpitas	(Exp. 6-30-21) **899**	Discontinued			.02	.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

Continued on page 11

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 Milpitas	(Eff. 7-1-21) **955**				**.02125**	$ .00
City of San Jose	(Exp. 6-30-21) **546**	Discontinued			**.02**	.00
City of San Jose	(Eff. 7-1-21) **956**				**.02125**	.00
SANTA CRUZ COUNTY						
Santa Cruz County Unincorporated Area	**724**				**.0175**	.00
City of Capitola	**549**				**.0175**	.00
City of Santa Cruz	**646**				**.02**	.00
City of Scotts Valley	**810**				**.025**	.00
City of Watsonville	(Exp. 3-31-23) **551**	Discontinued			**.02**	.00
City of Watsonville	(Eff. 4-1-23) **A69**				**.025**	.00
SHASTA COUNTY						
City of Anderson	**373**				**.005**	.00
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	(Exp. 3-31-22) **339**	Discontinued			**.00875**	.00
City of Rio Vista	(Eff. 4-1-22) **987**				**.00875**	.00
City of Suisun City	**555**				**.01125**	.00
City of Vacaville	**557**				**.00875**	.00
City of Vallejo	(Exp. 3-31-23) **277**	Discontinued			**.01125**	.00
City of Vallejo	(Eff. 4-1-23) **A71**				**.02**	.00
SONOMA COUNTY	(Exp. 3-31-21) **744**	Discontinued			**.01**	.00
SONOMA COUNTY	(Eff. 4-1-21) **910**				**.0125**	.00
City of Cotati	(Eff. 3-31-21) **726**	Discontinued			**.02**	.00
City of Cotati	(Eff. 4-1-21) **911**				**.0225**	.00
City of Healdsburg	(Exp. 3-31-21) **727**	Discontinued			**.015**	.00
City of Healdsburg	(Eff. 4-1-21) **912**				**.0175**	.00
City of Petaluma	(Eff. 4-1-21) **914**				**.0225**	.00
City of Rohnert Park	(Exp. 3-31-21) **728**	Discontinued			**.015**	.00
City of Rohnert Park	(Eff. 4-1-21) **915**				**.0175**	.00
City of Santa Rosa	(Exp. 3-31-21) **732**	Discontinued			**.0175**	.00
City of Santa Rosa	(Exp. 6-30-21) **916**	Discontinued			**.02**	.00
City of Santa Rosa	(Eff. 7-1-21) **959**				**.02**	.00
City of Sebastopol	(Exp. 3-31-21) **729**	Discontinued			**.0175**	.00
City of Sebastopol	(Eff. 4-1-21) **917**				**.02**	.00

SUBTOTAL A11k *(Add amounts in column A10 on this page. Enter the total here **and** on line A11k 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
City of Sonoma (Exp. 3-31-21) **730**	Discontinued			.015	$ .00
City of Sonoma (Eff. 4-1-21) **918**				.0175	.00
STANISLAUS COUNTY **567**				.00625	.00
City of Ceres **568**				.01125	.00
City of Modesto (Eff. 4-1-23) **A73**				.01625	.00
City of Oakdale **569**				.01125	.00
City of Turlock (Eff. 4-1-21) **920**				.01375	.00
TEHAMA COUNTY					
City of Corning **446**				.005	.00
City of Red Bluff **424**				.0025	.00
TULARE COUNTY **162**				.005	.00
City of Dinuba **165**				.0125	.00
City of Exeter (Eff. 4-1-21) **922**				.015	.00
City of Farmersville **629**				.015	.00
City of Lindsay **607**				.015	.00
City of Porterville **734**				.02	.00
City of Tulare **167**				.01	.00
City of Visalia **571**				.0125	.00
City of Woodlake **627**				.015	.00
TUOLUMNE COUNTY					
City of Sonora (Exp. 3-31-23) **093**	Discontinued			.005	.00
City of Sonora (Eff. 4-1-23) **A75**				.015	.00
VENTURA COUNTY					
City of Oxnard (Exp. 3-31-21) **213**	Discontinued			.005	.00
City of Oxnard (Eff. 4-1-21) **924**				.02	.00
City of Port Hueneme **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 **738**				.01	.00
City of Woodland **236**				.0075	.00
YUBA COUNTY					
Yuba County Unincorporated Area **739**				.01	.00
City of Marysville **447**				.01	.00
City of Wheatland **265**				.005	.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

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 Sales Delivered in California*, 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 7:30 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.

A11k. Page 11, enter the subtotal of column A10 on line A11k and on A11k on page 1.

A11l. Page 12, enter the subtotal of column A10 on line A11l and on A11l on page 1.

A11. Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, A11j, A11k, and A11l. Enter this amount on line A11 and on line 16 of CDTFA-401-A or CDTFA-401-GS, or on line 5 on CDTFA-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	(Exp. 3-31-23)	**206**	Discontinued			**.01**	
City of Galt	(Eff. 4-1-23)	**A55**	2,000	500	2,500	**.02**	50.00
City of Isleton	(Exp. 9-30-21)	**527**	Discontinued			**.015**	
City of Isleton	(Exp. 3-31-22)	**962**	Discontinued			**.01**	
City of Isleton	(Eff. 4-1-22)	**985**	1,000		1,000	**.015**	15.00
City of Rancho Cordova	(Exp. 3-31-22)	**418**	Discontinued			**.01**	
City of Rancho Cordova	(Eff. 4-1-22)	**876**	2,000		2,000	**.015**	30.00
City of Sacramento		**705**	3,000	-1,000	2,000	**.015**	30.00
SAN BENITO COUNTY		**706**	2,000		2,000	**.01**	20.00
City of Hollister		**707**	4,000		4,000	**.02**	80.00
City of San Juan Bautista		**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, 2021, and March 31, 2021.

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. 3-31-21)	**652**	Discontinued	4,000 (c)	4,000	**.02**	80.00
City of Antioch	(Eff. 4-1-21)	**817**	10,000 (a)	-4,000 (b)	6,000	**.025**	150.00