


STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

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

DUE ON OR BEFORE	FOR	PERIOD	YEAR
IMPORTANT: Your account number and reporting period are required.		SELLER'S PERMIT ACCOUNT NUMBER (i.e., SRY XXX-XXXXXX)	
	NAME		
	BUSINESS ADDRESS		
	CITY	STATE	ZIP

Mail To:
BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-7072

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

REC. NO.	DESCRIPTION	BOE USE	AMOUNT
1	TOTAL (gross) SALES	1	\$.00
2	PURCHASES SUBJECT TO USE TAX	2	.00
3	TOTAL (add lines 1 and 2)		.00
IF YOU HAVE DEDUCTIONS, FILL OUT LINES 4-11 ON PAGES 2 AND 3 OF THIS RETURN. IF NO DEDUCTIONS, ENTER "0" ON LINE 11 AND PROCEED TO LINE 12.			
11	TOTAL NONTAXABLE TRANSACTIONS REPORTED (enter total deductions from line 11 on page 3)	11	.00
12	TRANSACTIONS SUBJECT TO STATE TAX (subtract line 11 from line 3)	12	.00
13a	STATE TAX 6.00% (multiply line 12 by .0600)		.00
13b	TAX RECOVERY ADJUSTMENT (enter tax recovery adjustment from box 13b, Section B on page 2)	13b	.00
14a	TRANSACTIONS SUBJECT TO COUNTY TAX (add amount in box 61 [Section C, page 2], box 73 [Section D, page 3] and line 12 above)		.00
b	COUNTY TAX 1/4% (multiply line 14a by .0025)		.00
15	LOCAL TAX ADJUSTMENTS FOR AIRCRAFT COMMON CARRIERS ONLY (see line 15 instructions)	15	.00
16	TRANSACTIONS SUBJECT TO LOCAL TAX (add or subtract line 15 to/from line 14a)		.00
17	LOCAL TAX 1% (multiply line 16 by .01) (additional schedules may apply - see line 17 instructions)		.00
18	DISTRICT TAX (from Schedule A1 or A2, TOTAL DISTRICT TAX) YOU MUST COMPLETE BOE-531-A1, Schedule A1, or BOE-531-A2, Schedule A2, if you are engaged in business in a transactions and use tax district.	18	.00
19	TOTAL STATE, COUNTY, LOCAL, AND DISTRICT TAX (add lines 13a, 14b, 17, and 18 then subtract 13b)	19	.00
20	SALES OR USE TAX PAID TO OTHER STATES (Enter the amount of tax paid for merchandise purchased out of state for use in California. The purchase price must be included in line 2 above.)	20	.00
21	NET TAX (subtract line 20 from line 19)		.00
22	LESS TAX PREPAYMENTS <input type="text" value="1st prepayment (Tax only) \$"/> + <input type="text" value="2nd prepayment (Tax only) \$"/> = Total Prepayment	22	.00
23	REMAINING TAX (subtract line 22 from line 21)		.00
24	PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above (see line 24 instructions).	PENALTY 24	.00
25	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is Interest Rate Calculator	INTEREST 25	.00
26	TOTAL AMOUNT DUE AND PAYABLE (add lines 23, 24, and 25)	26	\$.00

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 SALES and USE TAX RETURN

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

SECTION A. Full Deductions

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

SECTION B. Tax Recovery Adjustments/Deductions

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

SECTION C. Partial State Tax Exemptions

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

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

STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

YOUR ACCOUNT NO.	REPORTING PERIOD
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			BOE USE	
SECTION D. Partial State Tax Exemption for Manufacturing and Research and Development Equipment	COLUMN A TRANSACTIONS FROM 1-1-16 TO 12-31-16	COLUMN B TRANSACTIONS ON OR AFTER 1-1-17		COLUMN C TOTAL OF COLUMNS A AND B
SALES MADE SUBJECT TO THE MANUFACTURING AND RESEARCH AND DEVELOPMENT EQUIPMENT EXEMPTION	76		72	Box 72
STATE TAX EXEMPTION FACTOR <i>(multiply total Manufacturing and Research and Development Equipment transactions in box 72 by the State Tax Exemption Factor and enter amount in box 73)</i>	.6979	.6563		
TOTAL ADJUSTED MANUFACTURING AND RESEARCH AND DEVELOPMENT EQUIPMENT PARTIAL EXEMPTIONS	\$	\$	73	Box 73
11 TOTAL NONTAXABLE TRANSACTIONS <i>(add amounts for Sections A, B, C, and D as referenced by the "<", then enter here and on page 1, line 11)</i>				\$.00

SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

BOARD OF EQUALIZATION

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

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

PLEASE READ THE INSTRUCTIONS ON PAGE 10 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
A11	TOTAL DISTRICT TAX <i>(Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, and A11i. Enter here and on line 18 on the front of your Sales and Use Tax Return.)</i>	\$.00

SCHEDULE A2 - 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 (Eff. 4-1-14)	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 (Eff. 10-1-14)	368			.0175	.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 (Eff. 4-1-14)	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
HUMBOLDT COUNTY	(Eff. 4-1-15) 389			.005	.00
City of Arcata (Exp. 3-31-15)	195	Discontinued		.0075	.00
City of Arcata (Eff. 4-1-15)	425			.0125	.00
City of Eureka (Exp. 3-31-15)	248	Discontinued		.0075	.00
City of Eureka (Eff. 4-1-15)	427			.0125	.00
City of Fortuna (Eff. 4-1-17)	460			.0125	.00
City of Rio Dell (Eff. 4-1-15)	391			.015	.00
City of Trinidad (Exp. 3-31-15)	196	Discontinued		.0075	.00
City of Trinidad (Eff. 4-1-15)	426			.0125	.00
IMPERIAL COUNTY	029			.005	.00
City of Calexico	230			.01	.00
City of El Centro (Eff. 4-1-17)	462			.01	.00
INYO COUNTY	014			.005	.00

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
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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
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
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
LOS ANGELES COUNTY					
City of Avalon	219			.02	.00
City of Commerce	307			.02	.00
City of Compton (Eff. 10-1-16)	449			.025	.00
City of Culver City	305			.02	.00
City of Downey (Eff. 4-1-17)	474			.02	.00
City of El Monte	222			.02	.00
City of Inglewood	220			.02	.00
City of La Mirada	309			.025	.00
City of Long Beach (Eff. 1-1-17)	441			.025	.00
City of Lynwood (Eff. 4-1-17)	470			.025	.00
City of Pico Rivera	223			.025	.00
City of San Fernando	348			.02	.00
City of Santa Monica (Exp. 3-31-17)	250	Discontinued		.02	.00
City of Santa Monica (Eff. 4-1-17)	472			.025	.00
City of So. El Monte	252			.02	.00
City of South Gate	221			.025	.00
MADERA COUNTY					
City of Madera (Eff. 4-1-17)	476			.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
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Continued on page 4

SCHEDULE A2 - 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
MARIN COUNTY 311				.01	\$.00
Town of Corte Madera (Eff. 4-1-14) 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 (Eff. 4-1-14) 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 (Eff. 4-1-14) 358				.015	.00
City of San Rafael (Exp. 3-31-14) 312	Discontinued			.015	.00
City of San Rafael (Eff. 4-1-14) 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 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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Continued on page 5

SCHEDULE A2 - 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 (Eff. 4-1-17) 488				.015	.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 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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Continued on page 6

SCHEDULE A2 - 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 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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Continued on page 7

SCHEDULE A2 - 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			.015	.00
City of Belmont (Eff. 4-1-17)	540			.02	.00
City of East Palo Alto (Eff. 4-1-17)	542			.02	.00
City of Half Moon Bay (Exp. 3-31-16)	330	Discontinued		.02	.00
City of San Mateo	328			.0175	.00
City of So. San Francisco (Eff. 4-1-16)	438			.02	.00
SANTA BARBARA COUNTY	030			.005	.00
City of Guadalupe (Eff. 4-1-15)	421			.0075	.00
City of Santa Maria	295			.0075	.00
SANTA CLARA COUNTY (Exp. 3-31-17)	332	Discontinued		.0125	.00
SANTA CLARA COUNTY (Eff. 4-1-17)	544			.0175	.00
City of Campbell (Exp. 3-31-17)	333	Discontinued		.015	.00
City of Campbell (Eff. 4-1-17)	545			.02	.00
City of San Jose (Exp. 3-31-17)	445	Discontinued		.015	.00
City of San Jose (Eff. 4-1-17)	546			.02	.00
SANTA CRUZ COUNTY (Exp. 3-31-17)	062	Discontinued		.0075	.00
SANTA CRUZ COUNTY (Eff. 4-1-17)	548			.0125	.00
City of Capitola (Exp. 3-31-17)	335	Discontinued		.0125	.00
City of Capitola (Eff. 4-1-17)	549			.0175	.00
City of Santa Cruz (Exp. 3-31-17)	159	Discontinued		.0125	.00
City of Santa Cruz (Eff. 4-1-17)	550			.0175	.00
City of Scotts Valley (Exp. 3-31-17)	364	Discontinued		.0125	.00
City of Scotts Valley (Eff. 4-1-17)	552			.0175	.00
City of Watsonville (Exp. 3-31-17)	372	Discontinued		.015	.00
City of Watsonville (Eff. 4-1-17)	551			.02	.00
SUBTOTAL A11g (Add amounts in column A10 on this page. Enter the total here and on line A11g on page 1 of Schedule A2.)					\$.00

Continued on page 8

SCHEDULE A2 - 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 (Eff. 10-1-14) 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 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
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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 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 (Exp. 9-30-14)	088	Discontinued		.005	.00
City of Davis (Eff. 10-1-14)	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 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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**INSTRUCTIONS FOR COMPLETING BOE-531-A2, SCHEDULE A2 - Long Form
COMPUTATION SCHEDULE FOR DISTRICT TAX**

Step 1. Enter taxable sales from return.

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

Step 2. Calculate transactions subject to district tax.

A2/A3. Enter sales of items (excluding vehicles, vessels, or aircraft) delivered and used (1) at a location where no district tax is in effect or (2) in a district where you are not “engaged in business” and did not collect the district tax. (See [publication 105](#), *District Taxes and Delivered Sales*, available on the BOE website at www.boe.ca.gov, for a definition of “engaged in business.”)

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

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

Step 3. Report transactions by district.

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

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

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

- Transactions of \$6,000 subject to district tax in Sacramento County but not in the City of Galt, the City of Isleton, the City of Rancho Cordova, or in the City of Sacramento.
- Transactions of \$2,000 subject to district tax in the City of Galt. The tax rate for the City of Galt includes district tax for Sacramento County.
- Transactions of \$1,000 subject to district tax in the City of Isleton. The tax rate for the City of Isleton includes district tax for Sacramento County.
- Transactions of \$2,000 subject to district tax in the City of Rancho Cordova. The tax rate for the City of Rancho Cordova includes district tax for Sacramento County.
- Transactions of \$3,000 subject to district tax in the City of Sacramento. The tax rate for the City of Sacramento includes district tax for Sacramento County.
- Transactions of \$4,000 subject to district tax in the City of Hollister. The tax rate for the City of Hollister includes district tax for San Benito County.
- Transactions of \$4,000 subject to district tax in the City of San Juan Bautista. The tax rate for the City of San Juan Bautista includes district tax for San Benito County.

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

Step 4. Enter district adjustments.

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

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

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

The following examples are positive (+) adjustments:

- *Claimed deductions that were taxed at a rate lower than the current rate.* If you claimed a deduction on the front of your return for bad debts, tax-paid purchases resold, returned merchandise, or cash discounts, and if those transactions were originally taxed at a rate lower than the current rate, add the total for those transactions (by district).
- *Items you purchased without paying district tax.* If you paid state and local sales tax on a purchase, but not district tax, and if you made a taxable use of the item in a tax district, add the price of the item for that district.
- *Amounts collected for a discontinued district.* If you collected taxes for a district that has been discontinued and have not paid those taxes to the State Board of Equalization, add the amounts on which you collected those taxes. Do not enter those amounts on line A5. If a discontinued district is not listed, call 1-800-400-7115 (TTY:711) for assistance.

Continued on page 11

The following examples are negative (-) adjustments:

- *Transactions included in line A5 that represent the sale or use of merchandise before the effective date of a district.*
- **Fixed-price contracts.** Deduct the sales price or lease payments (excluding amounts collected as tax) for qualifying fixed-price contracts. A fixed-price contract is one entered into before the effective date of the district tax, which (1) fixes the amount of the sales or lease price, (2) specifically states the amount or rate of tax based on the rate in effect when the contract was executed, and (3) does not give either party the right to terminate the contract upon notice. (See [Regulation 1661](#) for information on leases of mobile transportation equipment.)
- **Merchandise used outside the district.** If you paid district tax on a purchase and first used the item in a different district, you may need to enter adjustments on A6/A7. Call 1-800-400-7115 (TTY:711) for assistance.
- **Discontinued districts.** If you enter nontaxable amounts on the front of your return for bad debt, tax-paid purchases resold, returned merchandise, or cash discounts, enter the amounts that originally included the district tax that has been discontinued.
- **Bad Debt Lender losses.** Enter the Bad Debt Lender losses claimed on Section B, line 2, located on page 2 of your BOE-401-A or BOE-401-GS return. Enter the net amount for the district where the original tax was paid.

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

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

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

Step 5. Enter your total district tax due.

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

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

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

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

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

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

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

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

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

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