

SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

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 5 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 CO. 087				.015	\$.00
AMADOR CO. (Eff. 4-1-09) 194				.005	.00
COLUSA CO.					
City of Williams (Eff. 4-1-07) 139				.005	.00
CONTRA COSTA CO.					
City of Richmond 096				.015	.00
City of Pinole (Eff. 4-1-07) 141				.015	.00
City of El Cerrito (Eff. 7-1-08) 175				.015	.00
EL DORADO CO.					
City of Placerville 070				.0025	.00
City of So. Lake Tahoe 097				.005	.00
FRESNO CO.					
City of Clovis (Expired 9-30-08) 100	Discontinued			.01025	.00
City of Selma (Eff. 4-1-08) 169				.01225	.00
City of Reedley (Eff. 7-1-08) 177				.01225	.00
City of Sanger (Eff. 7-1-08) 179				.01475	.00
HUMBOLDT CO.					
City of Arcata (Eff. 4-1-09) 195				.0075	.00
City of Trinidad (Eff. 4-1-09) 196				.0075	.00
City of Trinidad (Expired 12-31-08) 092	Discontinued			.01	.00
City of Eureka (Eff. 4-1-09) 197				.0025	.00
IMPERIAL CO.					
City of Calexico (Expired 3-31-06) 046	Discontinued			.01	.00
INYO CO.					
	014			.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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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
A11	TOTAL DISTRICT TAX <i>(Add lines A11a, A11b, A11c, and A11d. Enter here and on line 18 on the front of your Sales and Use Tax Return.)</i>	\$.00

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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 CO.					
City of Delano (Eff. 4-1-08)	170			.01	\$.00
City of Arvin (Eff. 4-1-09)	198			.01	.00
LAKE CO.					
City of Clearlake	058			.005	.00
City of Lakeport	101			.005	.00
LOS ANGELES CO.					
City of Avalon	036			.01	.00
City of Inglewood (Eff. 4-1-07)	078			.015	.00
City of Inglewood (Eff. 4-1-07)	143			.015	.00
City of South Gate (Eff. 10-1-08)	182			.02	.00
City of El Monte (Eff. 4-1-09)	200			.015	.00
City of Pico Rivera (Eff. 4-1-09)	202			.02	.00
MADERA CO. (Eff. 4-1-07)	144			.005	.00
MARIN CO. (Eff. 4-1-09)	191			.0075	.00
City of San Rafael	192			.0125	.00
MARIPOSA CO.	103			.005	.00
MENDOCINO CO.					
City of Willits	084			.005	.00
City of Point Arena	085			.005	.00
City of Fort Bragg	094			.005	.00
City of Ukiah	122			.005	.00
MERCED CO.					
City of Los Banos	104			.005	.00
City of Merced	127			.005	.00
MONO CO.					
City of Mammoth Lakes (Eff. 10-1-08)	183			.005	.00
MONTEREY CO.					
City of Sand City	105			.005	.00
City of Salinas	128			.005	.00
City of Del Rey Oaks (Eff. 4-1-07)	145			.01	.00
City of Seaside (Eff. 7-1-08)	180			.01	.00
City of Pacific Grove (Eff. 10-1-08)	184			.01	.00
NAPA CO.	065			.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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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
NEVADA CO.	067			.00125	\$.00
Town of Truckee	069			.00625	.00
City of Nevada City (Eff. 4-1-07)	147			.00625	.00
ORANGE CO.	037			.005	.00
City of Laguna Beach (Eff. 7-1-06)	135			.01	.00
City of La Habra (Eff. 4-1-09)	204			.01	.00
RIVERSIDE CO.	026			.005	.00
SACRAMENTO CO.	023			.005	.00
City of Galt (Eff. 4-1-09)	206			.01	.00
SAN BENITO CO.					
City of San Juan Bautista	106			.0075	.00
City of Hollister (Eff. 4-1-08)	171			.01	.00
SAN BERNARDINO CO.	031			.005	.00
City of Montclair	108			.0075	.00
City of San Bernardino (Eff. 4-1-07)	149			.0075	.00
SAN DIEGO CO.	013			.005	.00
City of National City (Eff. 10-1-06)	137			.015	.00
City of Vista (Eff. 4-1-07)	151			.01	.00
City of El Cajon (Eff. 4-1-09)	208			.015	.00
City of La Mesa (Eff. 4-1-09)	210			.0125	.00
SAN FRANCISCO CO.	052			.0125	.00
SAN JOAQUIN CO.	038			.005	.00
City of Stockton	112			.0075	.00
City of Manteca (Eff. 4-1-07)	153			.01	.00
SAN LUIS OBISPO CO.					
City of Arroyo Grande (Eff. 4-1-07)	154			.005	.00
City of Grover Beach (Eff. 4-1-07)	155			.005	.00
City of Morro Bay (Eff. 4-1-07)	156			.005	.00
City of San Luis Obispo (Eff. 4-1-07)	157			.005	.00
City of Pismo Beach (Eff. 10-1-08)	185			.005	.00
SAN MATEO CO.	019			.01	.00
SANTA BARBARA CO.	030			.005	.00
SANTA CLARA CO.	124			.01	.00
City of Campbell (Eff. 4-1-09)	212			.0125	.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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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
SANTA CLARA CO. (Expired 3-31-06) 064	Discontinued			.01	\$.00
SANTA CRUZ CO. 062				.0075	.00
City of Capitola 114				.01	.00
City of Santa Cruz (Eff. 4-1-07) 159				.0125	.00
City of Santa Cruz (Expired 3-31-07) 090	Discontinued			.01	.00
City of Watsonville (Eff. 4-1-07) 161				.01	.00
City of Scotts Valley (Eff. 4-1-09) 216				.01	.00
City of Scotts Valley (Expired 3-31-09) 130	Discontinued			.0125	.00
SOLANO CO. 066				.00125	.00
SONOMA CO. 187				.0075	.00
City of Sebastopol 188				.01	.00
City of Santa Rosa 189				.01	.00
STANISLAUS CO. 059				.00125	.00
City of Ceres (Eff. 4-1-08) 173				.00625	.00
TULARE CO. (Eff. 4-1-07) 162				.005	.00
City of Visalia 163				.0075	.00
City of Farmersville 164				.01	.00
City of Dinuba 165				.0125	.00
City of Porterville 166				.01	.00
City of Tulare 167				.01	.00
TUOLUMNE CO.					
City of Sonora 093				.005	.00
VENTURA CO.					
City of Oxnard (Eff. 4-1-09) 213				.005	.00
City of Port Hueneme (Eff. 4-1-09) 214				.005	.00
YOLO CO.					
City of West Sacramento 081				.005	.00
City of Davis 088				.005	.00
City of Woodland (Eff. 10-1-06) 138				.005	.00
City of Woodland (Expired 6-30-06) 075	Discontinued			.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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**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* 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 our Taxpayer Information Section at 800-400-7115 to see if you qualify for filing our 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 \$16,000, which represents:

- Transactions of \$6,000 subject to district tax in Sacramento County but not the City of Galt.
- 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 \$4,000 subject to district tax in the City of San Juan Bautista, in San Benito County. These transactions would be reported on the line for the City of San Juan Bautista.
- Transactions of \$4,000 subject to district tax in the City of Hollister, in San Benito County. These transactions would be reported on the line for the City of Hollister.

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)
SACRAMENTO CO.	023	\$6,000
City of Galt (Eff. 4-1-09)	206	2,000
SAN BENITO CO.		
City of San Juan Bautista	106	4,000
City of Hollister (Eff. 4-1-08)	171	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 Board, 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 800-400-7115 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 800-400-7115 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 line 10a2, located on the back of your BOE-401-A or BOE-401-GS return. Enter the net amount for the district where the original tax was paid.

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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 800-400-7115 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.

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