

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 7 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. (Exp. 3-31-15) 087	Discontinued			.015	\$.00
ALAMEDA CO. (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 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 CO. 194				.005	.00
BUTTE CO.					
Town of Paradise (Eff. 4-1-15) 381				.005	.00
COLUSA CO.					
City of Williams 139				.005	.00
CONTRA COSTA CO. 025					
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
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 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

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
A11	TOTAL DISTRICT TAX <i>(Add lines A11a, A11b, A11c, A11d, A11e, and A11f. 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
DEL NORTE CO. (Eff. 4-1-15) 388				.0025	\$.00
EL DORADO CO.					
City of Placerville 246				.005	.00
City of So. Lake Tahoe 097				.005	.00
FRESNO CO. 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
HUMBOLDT CO. (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 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 CO. 029				.005	.00
City of Calexico 230				.01	.00
INYO CO. 014				.005	.00
KERN CO.					
City of Arvin 198				.01	.00
City of Delano 170				.01	.00
City of Ridgecrest 291				.0075	.00
LAKE CO.					
City of Clearlake 058				.005	.00
City of Lakeport 101				.005	.00
LOS ANGELES CO. 218				.015	.00
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 El Monte 222				.02	.00
City of Inglewood 220				.02	.00
City of La Mirada 309				.025	.00
City of Pico Rivera 223				.025	.00
City of San Fernando 348				.02	.00
City of Santa Monica 250				.02	.00
City of So. El Monte 252				.02	.00
City of South Gate 221				.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
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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
MADERA CO.	144			.005	\$.00
MARIN CO.	311			.01	.00
Town of Corte Madera (Eff. 4-1-14)	354			.015	.00
Town of Fairfax	314			.015	.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 CO.	103			.005	.00
MENDOCINO CO.	269			.00125	.00
City of Fort Bragg	284			.01125	.00
City of Point Arena	271			.00625	.00
City of Ukiah	273			.00625	.00
City of Willits	270			.00625	.00
MERCED CO.					
City of Atwater	346			.005	.00
City of Gustine	224			.005	.00
City of Los Banos	104			.005	.00
City of Merced	127			.005	.00
MONO CO.					
Town of Mammoth Lakes	183			.005	.00
MONTEREY CO. (Eff. 4-1-15)	394			.00125	.00
City of Carmel-by-the-Sea (Exp. 3-31-15)	315	Discontinued		.01	.00
City of Carmel-by-the-Sea (Eff. 4-1-15)	400			.01125	.00
City of Del Rey Oaks (Exp. 3-31-15)	145	Discontinued		.01	.00
City of Del Rey Oaks (Eff. 4-1-15)	410			.01625	.00
City of Gonzales (Eff. 4-1-15)	408			.00625	.00
City of Greenfield (Exp. 3-31-16)	399	Discontinued		.01125	.00
City of Greenfield (Eff. 4-1-16)	436			.01875	.00
City of King City (Eff. 4-1-15)	402			.00625	.00
City of Marina (Exp. 3-31-15)	255	Discontinued		.01	.00
City of Marina (Eff. 4-1-15)	397			.01125	.00
City of Monterey (Eff. 4-1-15)	404			.01125	.00
City of Pacific Grove (Exp. 3-31-15)	184	Discontinued		.01	.00
City of Pacific Grove (Eff. 4-1-15)	396			.01125	.00
City of Salinas (Exp. 3-31-15)	128	Discontinued		.005	.00
City of Salinas (Eff. 4-1-15)	406			.01625	.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
City of Sand City (Exp. 3-31-15) 105	Discontinued			.005	\$.00
City of Sand City (Eff. 4-1-15) 412				.01125	.00
City of Seaside (Exp. 3-31-15) 180	Discontinued			.01	.00
City of Seaside (Eff. 4-1-15) 395				.01125	.00
City of Soledad (Exp. 3-31-15) 292	Discontinued			.01	.00
City of Soledad (Eff. 4-1-15) 398				.01125	.00
NAPA CO. 065				.005	.00
NEVADA CO. 067				.00125	.00
City of Grass Valley 318				.00625	.00
City of Nevada City 320				.01	.00
Town of Truckee (Eff. 10-1-14) 370				.00875	.00
ORANGE CO. 037				.005	.00
City of La Habra 204				.01	.00
City of Stanton (Eff. 4-1-15) 414				.015	.00
RIVERSIDE CO. 026				.005	.00
City of Cathedral City 232				.015	.00
City of Coachella (Eff. 4-1-15) 416				.015	.00
City of Palm Springs 275				.015	.00
SACRAMENTO CO. 023				.005	.00
City of Galt 206				.01	.00
City of Isleton (Eff. 10-1-16) 443				.01	.00
City of Rancho Cordova (Eff. 4-1-15) 418				.01	.00
City of Sacramento 322				.01	.00
SAN BENITO CO.					
City of Hollister 171				.01	.00
City of San Juan Bautista 106				.0075	.00
SAN BERNARDINO CO. 031				.005	.00
City of Montclair 108				.0075	.00
City of San Bernardino 149				.0075	.00
SAN DIEGO CO. 013				.005	.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
SAN FRANCISCO CO. 052				.0125	.00
SAN JOAQUIN CO. 038				.005	.00
City of Lathrop 324				.015	.00
City of Manteca 153				.01	.00
City of Stockton (Eff. 4-1-14) 362				.015	.00
City of Tracy (Exp. 3-31-16) 257	Discontinued			.01	.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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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 LUIS OBISPO CO.					
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 CO.					
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 CO.					
City of Guadalupe (Eff. 4-1-15)	421			.0075	.00
City of Santa Maria	295			.0075	.00
SANTA CLARA CO.					
City of Campbell	333			.015	.00
City of San Jose (Eff. 10-1-16)	445			.015	.00
SANTA CRUZ CO.					
City of Capitola	335			.0125	.00
City of Santa Cruz	159			.0125	.00
City of Scotts Valley (Eff. 4-1-14)	364			.0125	.00
City of Watsonville (Eff. 10-1-14)	372			.015	.00
SHASTA CO.					
City of Anderson (Eff. 10-1-14)	373			.005	.00
SISKIYOU CO.					
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
SOLANO CO.					
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 Vacaville	341			.00375	.00
City of Vallejo	277			.01125	.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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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
SONOMA CO.	259			.0075	\$.00
City of Cotati (Exp. 9-30-14)	261	Discontinued		.0125	.00
City of Cotati (Eff. 10-1-14)	375			.0175	.00
City of Healdsburg	343			.0125	.00
City of Rohnert Park	262			.0125	.00
City of Santa Rosa	264			.0125	.00
City of Sebastopol	345			.015	.00
City of Sonoma	297			.0125	.00
STANISLAUS CO.	059			.00125	.00
City of Ceres	173			.00625	.00
City of Oakdale	279			.00625	.00
TEHAMA CO.					
City of Corning (Eff. 10-1-16)	446			.005	.00
City of Red Bluff (Eff. 4-1-15)	424			.0025	.00
TULARE CO.	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	163			.0075	.00
TUOLUMNE CO.					
City of Sonora	093			.005	.00
VENTURA CO.					
City of Oxnard	213			.005	.00
City of Port Hueneme	214			.005	.00
YOLO CO.					
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	081			.005	.00
City of Woodland	236			.0075	.00
YUBA CO.					
City of Marysville (Eff. 10-1-16)	447			.01	.00
City of Wheatland	265			.005	.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

**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 our Customer Service Center at 1-800-400-7115 to see if you qualify for filing the EZ2 return (BOE-401-EZ2).

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, in San Benito county. These transactions would be reported on the line for the City of Hollister.
- 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.

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)
SACRAMENTO CO.	023	\$6,000
City of Galt	206	2,000
City of Isleton (Eff. 10-1-16)	443	1,000
City of Rancho Cordova (Eff. 4-1-15)	418	2,000
City of Sacramento	322	3,000
SAN BENITO CO.		
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 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 for assistance.

Continued on page 8

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 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 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.

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