

**SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form**

BOARD OF EQUALIZATION

<b>DUE ON OR BEFORE</b>		
<b>[ FOID ]</b>	<b>YOUR ACCOUNT NO.</b>	

A1	ENTER amount from line 8 on the front of your <i>Consumer Use Tax Return</i>	\$	.00
A2/A3	ENTER purchases of tangible personal property on which district use tax does not apply <b>000</b>	-	.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
<b>ALAMEDA CO.</b> (Exp. 3-31-15) <b>087</b>	Discontinued			<b>.015</b>	\$ .00
<b>ALAMEDA CO.</b> (Eff. 4-1-15) <b>378</b>				<b>.02</b>	.00
City of Albany (Exp. 3-31-15) <b>299</b>	Discontinued			<b>.02</b>	.00
City of Albany (Eff. 4-1-15) <b>429</b>				<b>.025</b>	.00
City of Hayward (Exp. 3-31-15) <b>366</b>	Discontinued			<b>.02</b>	.00
City of Hayward (Eff. 4-1-15) <b>430</b>				<b>.025</b>	.00
City of San Leandro (Exp. 3-31-15) <b>238</b>	Discontinued			<b>.0175</b>	.00
City of San Leandro (Eff. 4-1-15) <b>380</b>				<b>.025</b>	.00
City of Union City (Exp. 3-31-15) <b>240</b>	Discontinued			<b>.02</b>	.00
City of Union City (Eff. 4-1-15) <b>428</b>				<b>.025</b>	.00
<b>AMADOR CO.</b> <b>194</b>				<b>.005</b>	.00
<b>BUTTE CO.</b>					
Town of Paradise (Eff. 4-1-15) <b>381</b>				<b>.005</b>	.00
<b>COLUSA CO.</b>					
City of Williams <b>139</b>				<b>.005</b>	.00
<b>CONTRA COSTA CO.</b> <b>025</b>					
City of Antioch (Eff. 4-1-14) <b>350</b>				<b>.015</b>	.00
City of Concord <b>242</b>				<b>.015</b>	.00
City of El Cerrito (Exp. 3-31-15) <b>244</b>	Discontinued			<b>.02</b>	.00
City of El Cerrito (Eff. 4-1-15) <b>383</b>				<b>.025</b>	.00
City of Hercules <b>286</b>				<b>.015</b>	.00
Town of Moraga <b>301</b>				<b>.02</b>	.00
City of Orinda <b>303</b>				<b>.015</b>	.00
City of Pinole (Exp. 3-31-15) <b>141</b>	Discontinued			<b>.015</b>	.00
City of Pinole (Eff. 4-1-15) <b>385</b>				<b>.02</b>	.00
City of Pittsburg <b>288</b>				<b>.015</b>	.00
City of Richmond (Exp. 3-31-15) <b>096</b>	Discontinued			<b>.015</b>	.00
City of Richmond (Eff. 4-1-15) <b>387</b>				<b>.02</b>	.00
City of San Pablo (Eff. 10-1-14) <b>368</b>				<b>.0175</b>	.00
<b>SUBTOTAL A11a</b> <i>(Add amounts in column A10 on this page. Enter the total here and on line A11a below.)</i>				\$	.00

**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
<b>A11</b>	<b>TOTAL DISTRICT TAX</b> <i>(Add lines A11a, A11b, A11c, A11d, A11e, and A11f. Enter here and on line 10 on the front of your Consumer Use Tax Return.)</i>	\$	.00

**SCHEDULE AE2 - 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
<b>DEL NORTE CO.</b> (Eff. 4-1-15) <b>388</b>				<b>.0025</b>	\$ .00
<b>EL DORADO CO.</b>					
City of Placerville <b>246</b>				<b>.005</b>	.00
City of So. Lake Tahoe <b>097</b>				<b>.005</b>	.00
<b>FRESNO CO.</b> <b>099</b>				<b>.00725</b>	.00
City of Huron (Eff. 4-1-14) <b>352</b>				<b>.01725</b>	.00
City of Reedley <b>177</b>				<b>.01225</b>	.00
City of Sanger <b>179</b>				<b>.01475</b>	.00
City of Selma <b>169</b>				<b>.01225</b>	.00
<b>HUMBOLDT CO.</b> (Eff. 4-1-15) <b>389</b>				<b>.005</b>	.00
City of Arcata (Exp. 3-31-15) <b>195</b>	Discontinued			<b>.0075</b>	.00
City of Arcata (Eff. 4-1-15) <b>425</b>				<b>.0125</b>	.00
City of Eureka (Exp. 3-31-15) <b>248</b>	Discontinued			<b>.0075</b>	.00
City of Eureka (Eff. 4-1-15) <b>427</b>				<b>.0125</b>	.00
City of Rio Dell (Eff. 4-1-15) <b>391</b>				<b>.015</b>	.00
City of Trinidad (Exp. 3-31-15) <b>196</b>	Discontinued			<b>.0075</b>	.00
City of Trinidad (Eff. 4-1-15) <b>426</b>				<b>.0125</b>	.00
<b>IMPERIAL CO.</b> <b>029</b>				<b>.005</b>	.00
City of Calexico <b>230</b>				<b>.01</b>	.00
<b>INYO CO.</b> <b>014</b>				<b>.005</b>	.00
<b>KERN CO.</b>					
City of Arvin <b>198</b>				<b>.01</b>	.00
City of Delano <b>170</b>				<b>.01</b>	.00
City of Ridgecrest <b>291</b>				<b>.0075</b>	.00
<b>LAKE CO.</b>					
City of Clearlake <b>058</b>				<b>.005</b>	.00
City of Lakeport <b>101</b>				<b>.005</b>	.00
<b>LOS ANGELES CO.</b> <b>218</b>				<b>.015</b>	.00
City of Avalon <b>219</b>				<b>.02</b>	.00
City of Commerce <b>307</b>				<b>.02</b>	.00
City of Compton (Eff. 10-1-16) <b>449</b>				<b>.025</b>	.00
City of Culver City <b>305</b>				<b>.02</b>	.00
City of El Monte <b>222</b>				<b>.02</b>	.00
City of Inglewood <b>220</b>				<b>.02</b>	.00
City of La Mirada <b>309</b>				<b>.025</b>	.00
City of Pico Rivera <b>223</b>				<b>.025</b>	.00
City of San Fernando <b>348</b>				<b>.02</b>	.00
City of Santa Monica <b>250</b>				<b>.02</b>	.00
City of So. El Monte <b>252</b>				<b>.02</b>	.00
City of South Gate <b>221</b>				<b>.025</b>	.00

SUBTOTAL A11b (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11b on page 1 of Schedule AE2.)	\$ .00
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**SCHEDULE AE2 - 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
<b>MADERA CO.</b>	<b>144</b>			<b>.005</b>	\$ .00
<b>MARIN CO.</b>	<b>311</b>			<b>.01</b>	.00
Town of Corte Madera (Eff. 4-1-14)	<b>354</b>			<b>.015</b>	.00
Town of Fairfax	<b>314</b>			<b>.015</b>	.00
City of Larkspur (Eff. 4-1-14)	<b>356</b>			<b>.015</b>	.00
City of Novato (Exp. 3-31-16)	<b>313</b>	Discontinued		<b>.015</b>	.00
City of Novato (Eff. 4-1-16)	<b>434</b>			<b>.0125</b>	.00
Town of San Anselmo (Eff. 4-1-14)	<b>358</b>			<b>.015</b>	.00
City of San Rafael (Exp. 3-31-14)	<b>312</b>	Discontinued		<b>.015</b>	.00
City of San Rafael (Eff. 4-1-14)	<b>360</b>			<b>.0175</b>	.00
City of Sausalito (Eff. 4-1-15)	<b>393</b>			<b>.015</b>	.00
<b>MARIPOSA CO.</b>	<b>103</b>			<b>.005</b>	.00
<b>MENDOCINO CO.</b>	<b>269</b>			<b>.00125</b>	.00
City of Fort Bragg	<b>284</b>			<b>.01125</b>	.00
City of Point Arena	<b>271</b>			<b>.00625</b>	.00
City of Ukiah	<b>273</b>			<b>.00625</b>	.00
City of Willits	<b>270</b>			<b>.00625</b>	.00
<b>MERCED CO.</b>					
City of Atwater	<b>346</b>			<b>.005</b>	.00
City of Gustine	<b>224</b>			<b>.005</b>	.00
City of Los Banos	<b>104</b>			<b>.005</b>	.00
City of Merced	<b>127</b>			<b>.005</b>	.00
<b>MONO CO.</b>					
Town of Mammoth Lakes	<b>183</b>			<b>.005</b>	.00
<b>MONTEREY CO.</b> (Eff. 4-1-15)	<b>394</b>			<b>.00125</b>	.00
City of Carmel-by-the-Sea (Exp. 3-31-15)	<b>315</b>	Discontinued		<b>.01</b>	.00
City of Carmel-by-the-Sea (Eff. 4-1-15)	<b>400</b>			<b>.01125</b>	.00
City of Del Rey Oaks (Exp. 3-31-15)	<b>145</b>	Discontinued		<b>.01</b>	.00
City of Del Rey Oaks (Eff. 4-1-15)	<b>410</b>			<b>.01625</b>	.00
City of Gonzales (Eff. 4-1-15)	<b>408</b>			<b>.00625</b>	.00
City of Greenfield (Exp. 3-31-16)	<b>399</b>	Discontinued		<b>.01125</b>	.00
City of Greenfield (Eff. 4-1-16)	<b>436</b>			<b>.01875</b>	.00
City of King City (Eff. 4-1-15)	<b>402</b>			<b>.00625</b>	.00
City of Marina (Exp. 3-31-15)	<b>255</b>	Discontinued		<b>.01</b>	.00
City of Marina (Eff. 4-1-15)	<b>397</b>			<b>.01125</b>	.00
City of Monterey (Eff. 4-1-15)	<b>404</b>			<b>.01125</b>	.00
City of Pacific Grove (Exp. 3-31-15)	<b>184</b>	Discontinued		<b>.01</b>	.00
City of Pacific Grove (Eff. 4-1-15)	<b>396</b>			<b>.01125</b>	.00
City of Salinas (Exp. 3-31-15)	<b>128</b>	Discontinued		<b>.005</b>	.00
City of Salinas (Eff. 4-1-15)	<b>406</b>			<b>.01625</b>	.00

SUBTOTAL A11c (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11c on page 1 of Schedule AE2.)	\$ .00
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**Continued on page 4**

**SCHEDULE AE2 - 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) <b>105</b>	Discontinued			<b>.005</b>	\$ .00
City of Sand City (Eff. 4-1-15) <b>412</b>				<b>.01125</b>	.00
City of Seaside (Exp. 3-31-15) <b>180</b>	Discontinued			<b>.01</b>	.00
City of Seaside (Eff. 4-1-15) <b>395</b>				<b>.01125</b>	.00
City of Soledad (Exp. 3-31-15) <b>292</b>	Discontinued			<b>.01</b>	.00
City of Soledad (Eff. 4-1-15) <b>398</b>				<b>.01125</b>	.00
<b>NAPA CO. 065</b>				<b>.005</b>	.00
<b>NEVADA CO. 067</b>				<b>.00125</b>	.00
City of Grass Valley <b>318</b>				<b>.00625</b>	.00
City of Nevada City <b>320</b>				<b>.01</b>	.00
Town of Truckee (Eff. 10-1-14) <b>370</b>				<b>.00875</b>	.00
<b>ORANGE CO. 037</b>				<b>.005</b>	.00
City of La Habra <b>204</b>				<b>.01</b>	.00
City of Stanton (Eff. 4-1-15) <b>414</b>				<b>.015</b>	.00
<b>RIVERSIDE CO. 026</b>				<b>.005</b>	.00
City of Cathedral City <b>232</b>				<b>.015</b>	.00
City of Coachella (Eff. 4-1-15) <b>416</b>				<b>.015</b>	.00
City of Palm Springs <b>275</b>				<b>.015</b>	.00
<b>SACRAMENTO CO. 023</b>				<b>.005</b>	.00
City of Galt <b>206</b>				<b>.01</b>	.00
City of Isleton (Eff. 10-1-16) <b>443</b>				<b>.01</b>	.00
City of Rancho Cordova (Eff. 4-1-15) <b>418</b>				<b>.01</b>	.00
City of Sacramento <b>322</b>				<b>.01</b>	.00
<b>SAN BENITO CO.</b>					
City of Hollister <b>171</b>				<b>.01</b>	.00
City of San Juan Bautista <b>106</b>				<b>.0075</b>	.00
<b>SAN BERNARDINO CO. 031</b>				<b>.005</b>	.00
City of Montclair <b>108</b>				<b>.0075</b>	.00
City of San Bernardino <b>149</b>				<b>.0075</b>	.00
<b>SAN DIEGO CO. 013</b>				<b>.005</b>	.00
City of El Cajon (Exp. 3-31-15) <b>208</b>	Discontinued			<b>.015</b>	.00
City of El Cajon (Eff. 4-1-15) <b>431</b>				<b>.01</b>	.00
City of La Mesa <b>210</b>				<b>.0125</b>	.00
City of National City <b>137</b>				<b>.015</b>	.00
City of Vista <b>151</b>				<b>.01</b>	.00
<b>SAN FRANCISCO CO. 052</b>				<b>.0125</b>	.00
<b>SAN JOAQUIN CO. 038</b>				<b>.005</b>	.00
City of Lathrop <b>324</b>				<b>.015</b>	.00
City of Manteca <b>153</b>				<b>.01</b>	.00
City of Stockton (Eff. 4-1-14) <b>362</b>				<b>.015</b>	.00
City of Tracy (Exp. 3-31-16) <b>257</b>	Discontinued			<b>.01</b>	.00

SUBTOTAL A11d (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11d on page 1 of Schedule AE2.)	\$ .00
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Continued on page 5

**SCHEDULE AE2 - 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
<b>SAN LUIS OBISPO CO.</b>					
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
<b>SAN MATEO CO.</b>					
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
<b>SANTA BARBARA CO.</b>					
City of Guadalupe (Eff. 4-1-15)	421			.0075	.00
City of Santa Maria	295			.0075	.00
<b>SANTA CLARA CO.</b>					
City of Campbell	333			.015	.00
City of San Jose (Eff. 10-1-16)	445			.015	.00
<b>SANTA CRUZ CO.</b>					
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
<b>SHASTA CO.</b>					
City of Anderson (Eff. 10-1-14)	373			.005	.00
<b>SISKIYOU CO.</b>					
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
<b>SOLANO CO.</b>					
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 <b>and</b> on line A11e on page 1 of Schedule AE2.)	\$ .00
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Continued on page 6

**SCHEDULE AE2 - 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
<b>SONOMA CO.</b>	<b>259</b>			<b>.0075</b>	\$ .00
City of Cotati (Exp. 9-30-14)	<b>261</b>	Discontinued		<b>.0125</b>	.00
City of Cotati (Eff. 10-1-14)	<b>375</b>			<b>.0175</b>	.00
City of Healdsburg	<b>343</b>			<b>.0125</b>	.00
City of Rohnert Park	<b>262</b>			<b>.0125</b>	.00
City of Santa Rosa	<b>264</b>			<b>.0125</b>	.00
City of Sebastopol	<b>345</b>			<b>.015</b>	.00
City of Sonoma	<b>297</b>			<b>.0125</b>	.00
<b>STANISLAUS CO.</b>	<b>059</b>			<b>.00125</b>	.00
City of Ceres	<b>173</b>			<b>.00625</b>	.00
City of Oakdale	<b>279</b>			<b>.00625</b>	.00
<b>TEHAMA CO.</b>					
City of Corning (Eff. 10-1-16)	<b>446</b>			<b>.005</b>	.00
City of Red Bluff (Eff. 4-1-15)	<b>424</b>			<b>.0025</b>	.00
<b>TULARE CO.</b>	<b>162</b>			<b>.005</b>	.00
City of Dinuba	<b>165</b>			<b>.0125</b>	.00
City of Farmersville	<b>164</b>			<b>.01</b>	.00
City of Porterville	<b>166</b>			<b>.01</b>	.00
City of Tulare	<b>167</b>			<b>.01</b>	.00
City of Visalia	<b>163</b>			<b>.0075</b>	.00
<b>TUOLUMNE CO.</b>					
City of Sonora	<b>093</b>			<b>.005</b>	.00
<b>VENTURA CO.</b>					
City of Oxnard	<b>213</b>			<b>.005</b>	.00
City of Port Hueneme	<b>214</b>			<b>.005</b>	.00
<b>YOLO CO.</b>					
City of Davis (Exp. 9-30-14)	<b>088</b>	Discontinued		<b>.005</b>	.00
City of Davis (Eff. 10-1-14)	<b>376</b>			<b>.01</b>	.00
City of West Sacramento	<b>081</b>			<b>.005</b>	.00
City of Woodland	<b>236</b>			<b>.0075</b>	.00
<b>YUBA CO.</b>					
City of Marysville (Eff. 10-1-16)	<b>447</b>			<b>.01</b>	.00
City of Wheatland	<b>265</b>			<b>.005</b>	.00

SUBTOTAL A11f (Add amounts in column A10 on this page. Enter the total here <b>and</b> on line A11f on page 1 of Schedule AE2.)	\$	.00
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**INSTRUCTIONS FOR COMPLETING BOE-531, SCHEDULES AE2, D, AND E****BOE-531-AE2, SCHEDULE AE2**

*Note:* Adjustments to district taxes no longer in effect and not included on Schedule AE2 should be made on a separate sheet and attached to your return. Computation of the district use tax is to be made on Schedule AE2 and the amount of district tax on line A11 is to be entered on line 10 on the front of the BOE-401-E tax return.

Column A1: Enter total purchase price of tangible personal property, the storage or other consumption of which is subject to LOCAL USE TAX.

Column A2/A3: DEDUCT - Purchases of tangible personal property on which district use tax does not apply.

Column A5: Using the total on line A4, list your transactions by the correct district. Do not report the same transactions in both a city and county district. **Report those transactions under the city only.** The tax rates for city districts include all county district tax.

Column A6/A7: ADD the purchase price of goods on which the state, county, and local taxes, but not the district tax, were paid to the vendor, and a taxable use of the goods was made in the district.

Column A9: If you enter transactions on line A6/A7 for transactions taxed at a rate different than what is shown in column A9, call 1-800-400-7115 for assistance.

Column A10: Enter the amount of district tax due. Multiply column A8 by column A9. Enter the result in column A10.

Column A11: Add lines A11a, A11b, A11c, A11d, A11e, and A11f. Enter this amount on line A11 and on line 10 of your Consumer Use Tax Return.

For current tax rates, please see *California City and County Sales and Use Tax Rates* located on the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov).

**BOE-531-D, SCHEDULE D**

This schedule must be completed if all of the following conditions are met:

- You purchased property from out-of-state,
- You did not pay California State Use Tax on the purchase,
- You used the property at locations different than the address on your permit, and
- The one percent combined state and local tax on the purchases exceeds \$600 a year.

Itemize all purchases from out of state reported on line 1 of the return. List the name and address of each seller you purchased from. Give a general description of the property purchased. Show the date received in California and the purchase price. Additional schedule pages may be attached if needed.

**BOE-531-E, SCHEDULE E**

If your business activities were conducted in such a manner that part or all of your one percent local use tax should be allocated to a county or counties other than the county in which you maintain your address of record, you should complete Schedule E - *Detailed Allocation by county of One Percent Local Use Tax*. Examples of persons who are required to complete this schedule are:

CONSTRUCTION CONTRACTORS ([Regulation 1806](#)). A contractor must report the one percent local use tax with respect to materials involved in construction contracts according to the county location of the jobsite. Enter this tax in column C opposite the appropriate county.

PURCHASES FROM OUT-OF-STATE SELLERS WHO HAVE NO REGULAR PLACE OF BUSINESS IN CALIFORNIA ([Regulation 1803](#)). If the seller does not have a stock of goods located in California and delivery is made from an out-of-state point, enter in column C the amount of one percent local use tax opposite the county in which the property is first functionally used.\*

PERSONS MAKING EX-TAX PURCHASES FOR USE AT LOCATIONS WHERE A SELLER'S PERMIT IS NOT REQUIRED ([Regulation 1803](#)). A person who purchases tangible personal property without payment of the uniform local use tax is liable for the local use tax on such purchases. If the property is used at a location for which a seller's permit is not required, enter in column C, the amount of one percent local use tax for the county in which such tangible personal property is first functionally used.

LINE E2. LOCAL USE TAX AT PERMANENT PLACE OF BUSINESS. Enter here the amount of one percent state and local use tax on merchandise first functionally used at your permanent place of business in California. Do not include any one percent local use tax reported by counties in column C.

PERSONS MAKING EX-TAX PURCHASES OF \$500,000 OR MORE. A person who purchases tangible personal property without payment of the one percent local use tax is liable for the one percent local use tax on such purchases. If the purchase price is \$500,000 or more, and the property is first functionally used at a location for which a seller's permit is not required, the one percent local use tax should be reported on the BOE-531-F, Schedule F, *Detailed Allocation by City of One Percent Local Sales and Use Tax*.

You can obtain a Schedule F and the documents mentioned above by visiting the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov), or by calling the Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

\*For sales and use tax purposes, the term *functional use* means use for the purpose for which the property was designed. For additional information, please refer to [Regulation 1620\(b\)\(3\)](#).