

**STATE, LOCAL and DISTRICT SALES and USE TAX RETURN**

**BOARD USE ONLY**

<b>DUE ON OR BEFORE</b>	<b>FOR</b>	PERIOD	YEAR
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RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

**IMPORTANT:**

Your account number and reporting period are required.

SELLER'S PERMIT ACCOUNT NUMBER (i.e., SRY XX-XXXXXXX)	
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NAME		
BUSINESS ADDRESS		
CITY	STATE	ZIP

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

**BEFORE PREPARING THIS RETURN, PLEASE READ RETURN INSTRUCTIONS INCLUDED.**

**BOE USE**

	1 TOTAL (gross) SALES	<b>1</b>	\$	.00
	2 PURCHASES SUBJECT TO USE TAX	<b>2</b>		.00
	3 TOTAL (add lines 1 and 2)			.00
IF YOU HAVE DEDUCTIONS, FILL OUT LINES 4-11 ON THE <b>BACK PAGE</b> 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 the back)	<b>11</b>		.00
	12 TRANSACTIONS SUBJECT TO STATE TAX (subtract line 11 from line 3)	<b>12</b>		.00
	12a IF YOU ARE REQUIRED TO COMPLETE BOE-531-T, SCHEDULE T, enter amount from line 12, column C.	<b>12a</b>		.00
	13 STATE TAX 6% (multiply line 12 by .06 OR enter line 13 column D from BOE-531-T, Schedule T)			.00
	14a TRANSACTIONS SUBJECT TO COUNTY TAX (add amount in box 61 [back] and line 12 above)			.00
	<b>b COUNTY TAX</b> 1/4% (multiply line 14a by .0025)			.00
REC. NO	15 LOCAL TAX ADJUSTMENTS FOR AIRCRAFT COMMON CARRIERS <b>ONLY</b> (see line 15 instructions)	<b>15</b>		.00
	16 TRANSACTIONS SUBJECT TO LOCAL TAX (add or subtract line 15 to/from line 14a)			.00
	17 <b>COMBINED STATE AND LOCAL TAX</b> 1% (multiply line 16 by .01) (additional schedules may apply - see line 17 instructions)			.00
	18 <b>DISTRICT TAX</b> (from Schedule A, line A11) <b>YOU MUST</b> COMPLETE BOE-531-A, SCHEDULE A if you are engaged in business in a transactions and use tax district.	<b>18</b>		.00
	19 <b>TOTAL STATE, COUNTY, LOCAL AND DISTRICT TAX</b> (add lines 13, 14b, 17, and 18)	<b>19</b>		.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.)	<b>20</b>		.00
PM	21 <b>NET TAX</b> (subtract line 20 from line 19)			.00
	22 LESS TAX PREPAYMENTS	<b>22</b>		.00
	1st prepayment (Tax only) \$ <input type="text"/> + 2nd prepayment (Tax only) \$ <input type="text"/> = Total Prepayment			
	23 <b>REMAINING TAX</b> (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).	<b>24</b>	PENALTY	.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	<b>25</b>	INTEREST	.00
RE	26 <b>TOTAL AMOUNT DUE AND PAYABLE</b> (add lines 23, 24, and 25)	<b>26</b>	\$	.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	[ ]	
<b>PAID PREPARER'S USE ONLY</b>	PAID PREPARER'S NAME	PREPARER'S TELEPHONE NUMBER (    )

**STATE, LOCAL and DISTRICT SALES and USE TAX RETURN**

YOUR ACCOUNT NO.	REPORTING PERIOD
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**SECTION A. Full Deductions/Exemptions Schedule**

	BOE USE	
<b>4</b> SALES TO OTHER RETAILERS FOR PURPOSES OF RESALE	<b>50</b>	\$ .00
<b>5</b> NONTAXABLE SALES OF FOOD PRODUCTS	<b>51</b>	.00
<b>6</b> NONTAXABLE LABOR ( <i>repair and installation</i> )	<b>52</b>	.00
<b>7</b> SALES TO THE UNITED STATES GOVERNMENT	<b>53</b>	.00
<b>8</b> SALES IN INTERSTATE OR FOREIGN COMMERCE	<b>54</b>	.00
<b>9</b> SALES TAX (if any) INCLUDED ON LINE 1 ON THE FRONT OF THE RETURN	<b>55</b>	.00
<b>10 a 1</b> BAD DEBT LOSSES ON TAXABLE SALES	<b>56</b>	.00
<b>2</b> BAD DEBT LENDER LOSSES	<b>62</b>	.00
<b>b</b> COST OF TAX-PAID PURCHASES RESOLD PRIOR TO USE	<b>57</b>	.00
<b>c</b> RETURNED TAXABLE MERCHANDISE	<b>58</b>	.00
<b>d</b> CASH DISCOUNTS ON TAXABLE SALES	<b>59</b>	.00
<b>TOTAL FULL DEDUCTIONS/EXEMPTIONS</b> ( <i>add lines 4 thru 10d</i> )		\$ .00

**SECTION B. Partial Deductions/Exemptions Schedule**

<b>10 e IF YOU ARE REPORTING ANY TRANSACTIONS THAT OCCURRED PRIOR TO 7-1-04, YOU MUST COMPLETE THE PARTIAL STATE TAX EXEMPTION WORKSHEET, PAGE 3 OF BOE-531-T, SCHEDULE T, BEFORE YOU CLAIM ANY OF THESE DEDUCTIONS.</b>		
<b>1</b> AMOUNT SUBJECT TO THE MANUFACTURER'S EQUIPMENT EXEMPTION - <i>If you are completing BOE-531-T, Schedule T, enter the amount from Partial State Tax Exemption Worksheet, column D, line 10e1 (discontinued 12-31-03).</i>	<b>63</b>	\$ .00
<b>2</b> AMOUNT SUBJECT TO THE TELEPRODUCTION EQUIPMENT EXEMPTION - <i>If you are completing BOE-531-T, Schedule T, enter the amount from Partial State Tax Exemption Worksheet, column D, line 10e2.</i>	<b>64</b>	.00
<b>3</b> AMOUNT SUBJECT TO FARM EQUIPMENT EXEMPTION - <i>If you are completing BOE-531-T, Schedule T, enter the amount from Partial State Tax Exemption Worksheet, column D, line 10e3.</i>	<b>65</b>	.00
<b>4</b> AMOUNT SUBJECT TO THE DIESEL FUEL USED IN FARMING AND FOOD PROCESSING EXEMPTION - <i>If you are completing BOE-531-T, Schedule T, enter the amount from Partial State Tax Exemption Worksheet, column D, line 10e4.</i>	<b>66</b>	.00
<b>5</b> AMOUNT SUBJECT TO THE TIMBER HARVESTING EQUIPMENT AND MACHINERY EXEMPTION - <i>If you are completing BOE-531-T, Schedule T, enter the amount from Partial State Tax Exemption Worksheet, column D, line 10e5.</i>	<b>67</b>	.00
<b>6</b> AMOUNT SUBJECT TO THE RACEHORSE BREEDING STOCK EXEMPTION - <i>If you are completing BOE-531-T, Schedule T, enter the amount from Partial State Tax Exemption Worksheet, column D, line 10e6.</i>	<b>68</b>	.00
<b>TOTAL PARTIAL STATE TAX DEDUCTIONS/EXEMPTIONS</b> - <i>If you are required to complete the Tax Adjustment and Partial State Tax Exemption Worksheet (BOE-531-T, Schedule T), enter the amount from page 3, column D, box 60. If you are not required to complete the Worksheet, enter the sum of boxes 10e1 thru 6.</i>	<b>60</b>	.00
<b>STATE TAX EXEMPTION FACTOR</b> - <i>Only for use if Partial State Tax Exemption Worksheet (BOE-531-T, Schedule T) is NOT required.</i>		.8750
<b>TOTAL ADJUSTED PARTIAL DEDUCTIONS/EXEMPTIONS</b> - <i>If you completed BOE-531-T, Schedule T, enter the amount from page 1, column D, box 61. If you did not complete BOE-531-T, Schedule T, multiply the amount in box 60 by the State Tax Exemption Factor shown above and enter the result in box 61.</i>	<b>61</b>	\$ .00

**SECTION C. Other Full Deductions/Exemptions Schedule**

<b>10 f</b> OTHER ( <i>clearly explain</i> )	<b>90</b>	\$ .00
<b>11 TOTAL NONTAXABLE TRANSACTIONS</b> ( <i>Add amounts for Sections A, B and C, then enter here and on the front page, line 11.</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
<b>MADERA CO.</b> (Eff. 4-1-07) <b>144</b>				<b>.005</b>	\$ .00
<b>MADERA CO.</b> (Expired 9-30-05) <b>034</b>	Discontinued			<b>.005</b>	.00
<b>MARIN CO.</b> <b>102</b>				<b>.005</b>	.00
City of San Rafael <b>126</b>				<b>.01</b>	.00
<b>MARIPOSA CO.</b> <b>103</b>				<b>.005</b>	.00
<b>MARIPOSA CO.</b> (Expired 6-30-04) <b>076</b>	Discontinued			<b>.005</b>	.00
<b>MENDOCINO CO.</b>					
City of Willits <b>084</b>				<b>.005</b>	.00
City of Point Arena <b>085</b>				<b>.005</b>	.00
City of Fort Bragg <b>094</b>				<b>.005</b>	.00
City of Ukiah <b>122</b>				<b>.005</b>	.00
<b>MERCED CO.</b>					
City of Los Banos <b>104</b>				<b>.005</b>	.00
City of Merced <b>127</b>				<b>.005</b>	.00
<b>MONTEREY CO.</b>					
City of Sand City <b>105</b>				<b>.005</b>	.00
City of Salinas <b>128</b>				<b>.005</b>	.00
City of Del Rey Oaks (Eff. 4-1-07) <b>145</b>				<b>.01</b>	.00
<b>NAPA CO.</b> <b>065</b>				<b>.005</b>	.00
<b>NEVADA CO.</b> <b>067</b>				<b>.00125</b>	.00
Town of Truckee <b>069</b>				<b>.00625</b>	.00
City of Nevada City (Eff. 4-1-07) <b>147</b>				<b>.00625</b>	.00
<b>ORANGE CO.</b> <b>037</b>				<b>.005</b>	.00
City of Laguna Beach (Eff. 7-1-06) <b>135</b>				<b>.01</b>	.00
<b>RIVERSIDE CO.</b> <b>026</b>				<b>.005</b>	.00
<b>SACRAMENTO CO.</b> <b>023</b>				<b>.005</b>	.00
<b>SAN BENITO CO.</b>					
City of San Juan Bautista <b>106</b>				<b>.0075</b>	.00
<b>SAN BERNARDINO CO.</b> <b>031</b>				<b>.005</b>	.00
City of Montclair <b>108</b>				<b>.0075</b>	.00
City of San Bernardino (Eff. 4-1-07) <b>149</b>				<b>.0075</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 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
<b>SAN DIEGO CO.</b>	<b>013</b>			<b>.005</b>	\$ .00
City of El Cajon	<b>110</b>			<b>.01</b>	.00
City of National City (Eff. 10-1-06)	<b>137</b>			<b>.015</b>	.00
City of Vista (Eff. 4-1-07)	<b>151</b>			<b>.01</b>	.00
<b>SAN FRANCISCO CO.</b>	<b>052</b>			<b>.0125</b>	.00
<b>SAN JOAQUIN CO.</b>	<b>038</b>			<b>.005</b>	.00
City of Stockton	<b>112</b>			<b>.0075</b>	.00
City of Manteca (Eff. 4-1-07)	<b>153</b>			<b>.01</b>	.00
<b>SAN LUIS OBISPO CO.</b>					
City of Arroyo Grande (Eff. 4-1-07)	<b>154</b>			<b>.005</b>	.00
City of Grover Beach (Eff. 4-1-07)	<b>155</b>			<b>.005</b>	.00
City of Morro Bay (Eff. 4-1-07)	<b>156</b>			<b>.005</b>	.00
City of San Luis Obispo (Eff. 4-1-07)	<b>157</b>			<b>.005</b>	.00
<b>SAN MATEO CO.</b>	<b>019</b>			<b>.01</b>	.00
<b>SANTA BARBARA CO.</b>	<b>030</b>			<b>.005</b>	.00
<b>SANTA CLARA CO.</b>	<b>124</b>			<b>.01</b>	.00
<b>SANTA CLARA CO.</b> (Expired 3-31-06)	<b>064</b>	Discontinued		<b>.01</b>	.00
<b>SANTA CRUZ CO.</b>	<b>062</b>			<b>.0075</b>	.00
City of Capitola	<b>114</b>			<b>.01</b>	.00
City of Scotts Valley	<b>130</b>			<b>.0125</b>	.00
City of Santa Cruz (Eff. 4-1-07)	<b>159</b>			<b>.0125</b>	.00
City of Santa Cruz (Expired 3-31-07)	<b>090</b>	Discontinued		<b>.01</b>	.00
City of Watsonville (Eff. 4-1-07)	<b>161</b>			<b>.01</b>	.00
<b>SOLANO CO.</b>	<b>066</b>			<b>.00125</b>	.00
<b>SONOMA CO.</b>	<b>116</b>			<b>.005</b>	.00
City of Sebastopol	<b>118</b>			<b>.0075</b>	.00
City of Sebastopol (Expired 3-31-05)	<b>083</b>	Discontinued		<b>.00375</b>	.00
City of Santa Rosa	<b>120</b>			<b>.0075</b>	.00
<b>STANISLAUS CO.</b>	<b>059</b>			<b>.00125</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 A2.)					\$ .00

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
<b>TULARE CO.</b> (Eff. 4-1-07)	<b>162</b>			<b>.005</b>	\$ .00
City of Visalia	<b>163</b>			<b>.0075</b>	.00
City of Farmersville	<b>164</b>			<b>.01</b>	.00
City of Dinuba	<b>165</b>			<b>.0125</b>	.00
City of Porterville	<b>166</b>			<b>.01</b>	.00
City of Tulare	<b>167</b>			<b>.01</b>	.00
<b>TUOLUMNE CO.</b>					
City of Sonora	<b>093</b>			<b>.005</b>	.00
<b>YOLO CO.</b>					
City of West Sacramento	<b>081</b>			<b>.005</b>	.00
City of Davis	<b>088</b>			<b>.005</b>	.00
City of Woodland (Eff. 10-1-06)	<b>138</b>			<b>.005</b>	.00
City of Woodland (Expired 6-30-06)	<b>075</b>	Discontinued		<b>.005</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 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* 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 Information Center 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 \$12,000, which represents:

- Transactions of \$6,000 subject to district tax in Fresno County but not the City of Clovis.
- Transactions of \$2,000 subject to district tax in the City of Clovis. The tax rate for the City of Clovis includes district tax for Fresno County.
- Transactions of \$4,000 subject to district tax in the City of Trinidad, in Humboldt County. These transactions would be reported on the line for the City of Trinidad. No entry would be made on the line for Humboldt County because there is no countywide district tax in Humboldt County.

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)
<b>FRESNO CO.</b>	<b>099</b>	\$6,000
City of Clovis	<b>100</b>	2,000
<b>HUMBOLDT CO.</b>		
City of Trinidad	<b>092</b>	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.

**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.

**Continued on page 6**

**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*.