BOE-401-A2 (FRONT) REV. 103 (4-09)

STATE, LOCAL, and DISTRICT SALES and USE TAX RETURN

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

BOARD 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.

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

SELLER'S PERMIT ACCOUNT NUMBER *(i.e., SRY XXX-XXXXXX)*

NAME

BUSINESS ADDRESS

CITY   STATE   ZIP

e·file
BOARD OF EQUALIZATION

PLEASE READ RETURN INSTRUCTIONS BEFORE PREPARING THIS RETURN.

BOE USE

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 THE **BACK PAGE** 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)*	**11**		.00
12 TRANSACTIONS SUBJECT TO STATE TAX *(subtract line 11 from line 3)*	**12**		.00
13 a **STATE TAX** 7% *(multiply line 12 by .07)*			.00
13 b TAX RECOVERY ADJUSTMENT *(enter tax recovery adjustment from box 13b, Section B on the back)*	**13 b**		.00
14 a TRANSACTIONS SUBJECT TO COUNTY TAX *(add amount in box 61 [Section C, back] 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 **COMBINED STATE AND LOCAL TAX** 1% *(multiply line 16 by .01) (additional schedules may apply - see line 17 instructions)*			.00
18 **DISTRICT TAX** *(from Schedule A1, TOTAL DISTRICT TAX)* YOU **MUST** COMPLETE BOE-531-A1, SCHEDULE A1, 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, 13b, 14b, 17, and 18)*	**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 1st prepayment (Tax only) $ + 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

REC. NO

PM

RE

IF YOU ARE NOT AN EFT FILER AND PAID BY CREDIT CARD AS DESCRIBED ON PAGE 1 OF THE INSTRUCTIONS, CHECK HERE [   ]

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

PAID PREPARER'S USE ONLY

PAID PREPARER'S NAME

PREPARER'S TELEPHONE NUMBER
(   )

Make a copy for your records.

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 *(repair and installation)*	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 *(clearly explain)*	90	.00
	TOTAL FULL DEDUCTIONS *(add lines 4 thru 10)*		$ .00 <

SECTION B. Tax Recovery Adjustments/Deductions

	COLUMN A ORIGINAL TRANSACTIONS PRIOR TO 4-1-09	COLUMN B TRANSACTIONS ON OR AFTER 4-1-09	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 *(add lines 1 thru 5)*	Box B1 $	$	$ .00 <
TAX RECOVERY ADJUSTMENT *(multiply Box B1 x .01, then enter here **and** on the front page, line 13b)*	Box 13b		

SECTION C. Partial Exemptions

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

	COLUMN A ORIGINAL TRANSACTIONS PRIOR TO 4-1-09	COLUMN B TRANSACTIONS ON OR AFTER 4-1-09	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 *(enter sum of lines 1 thru 5 for each column)* 69		60	Box 60 .00
STATE TAX EXEMPTION FACTOR *(multiply Total Partial State Tax Exemptions by State Tax Exemption Factor for each column **and** enter totals below)*	.7500	.8928	
TOTAL ADJUSTED PARTIAL EXEMPTIONS *(add totals for each column and enter in Box 61)*	$	$ 61	Box 61 $ .00 <

11	**TOTAL NONTAXABLE TRANSACTIONS** *(add amounts for Sections A, B, and C as referenced by the "<", then enter here **and** on the front page, line 11)*	$ .00

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 *Sales and Use Tax Return*	$	.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 *(Allocate this amount to the correct district tax areas in column A5.)*	$	.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.	**025**				.01	.00
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.	**099**				.00725	.00
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.	**029**				.005	.00
City of Calexico (Expired 3-31-06)	**046**	Discontinued			.01	.00
INYO CO.	**014**				.005	.00

SUBTOTAL A11a *(Add amounts in column A10 on this page. Enter the total here **and** on line A11a below.)*	$	.00

A11a	SUBTOTAL DISTRICT TAX *(Page 1, enter the total from line A11a above.)*	$	.00
A11b	SUBTOTAL DISTRICT TAX *(Page 2, enter the total from line A11b on page 2.)*		.00
A11c	SUBTOTAL DISTRICT TAX *(Page 3, enter the total from line A11c on page 3.)*		.00
A11d	SUBTOTAL DISTRICT TAX *(Page 4, enter the total from line A11d on page 4.)*		.00
A11	TOTAL DISTRICT TAX *(Add lines A11a, A11b, A11c, and A11d. Enter here and on line 18 on the front of your Sales and Use Tax Return.)*	$	.00

SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD

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. (Eff. 7-1-09)	**218**				.015	.00
City of Avalon (Eff. 7-1-09)	**219**				.02	.00
City of Inglewood (Eff. 7-1-09)	**220**				.02	.00
City of South Gate (Eff. 7-1-09)	**221**				.025	.00
City of El Monte (Eff. 7-1-09)	**222**				.02	.00
City of Pico Rivera (Eff. 7-1-09)	**223**				.025	.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

SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD

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 (Expired 6-30-09)	135	Discontinued			.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

Continued on page 4

SCHEDULE A2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

ACCOUNT NUMBER	REPORTING PERIOD

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

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 Sale*s 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.

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.*