

STATE, LOCAL, and DISTRICT CONSUMER USE TAX RETURN

DUE ON OR BEFORE	FOR	PERIOD	YEAR
-------------------------	------------	--------	------

BOE USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

IMPORTANT:
Your account number and reporting period are required.

ACCOUNT NUMBER SU

NAME		
BUSINESS ADDRESS		
CITY	STATE	ZIP

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



READ THE INSTRUCTIONS BEFORE PREPARING THIS RETURN

1 ENTER THE PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY SUBJECT TO CALIFORNIA STATE USE TAX WHICH HAS NOT BEEN PAID TO A RETAILER (<i>exclude vehicles, vessels, and aircraft</i>)	1	\$.00	2
2 ADJUSTED PARTIAL STATE TAX EXEMPTION (<i>see back of this return</i>)	2	Box 61 .00	61
3 TOTAL AMOUNT SUBJECT TO STATE USE TAX (<i>subtract the adjusted amount on line 2 from line 1</i>)	3	.00	12
4 STATE USE TAX 6% (<i>multiply line 3 by .06</i>)		.00	
5 TOTAL PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY WHICH IS SUBJECT TO COUNTY USE TAX WHICH HAS NOT BEEN PAID TO A RETAILER (<i>enter amount from line 1</i>)		.00	
6 COUNTY USE TAX 1/4% (<i>multiply line 5 by .0025</i>)		.00	
7 LOCAL TAX ADJUSTMENTS	8	.00	15
8 TOTAL PURCHASE PRICE OF TANGIBLE PERSONAL PROPERTY SUBJECT TO LOCAL USE TAX WHICH HAS NOT BEEN PAID TO A RETAILER (<i>add or subtract line 7 to or from line 5</i>)		.00	
9 COMBINED STATE AND LOCAL USE TAX (<i>multiply line 8 by .01</i>)		.00	
10 DISTRICT USE TAX (<i>enter from TOTAL DISTRICT TAX on Schedule AE1</i>)	11	.00	18
11 TOTAL STATE, COUNTY, LOCAL, AND DISTRICT USE TAX (<i>add lines 4, 6, 9, and 10</i>)	12	.00	19
12 DEDUCT AMOUNT OF SALES AND USE TAX PAID TO OTHER STATES	13	.00	20
13 NET STATE, COUNTY, LOCAL, AND DISTRICT USE TAX (<i>subtract line 12 from line 11</i>)		.00	
14 LESS TAX PREPAYMENTS	15	\$.00	22
15 REMAINING USE TAX DUE (<i>subtract line 14 from line 13</i>)		.00	
16 PENALTY of 10% (.10) is due if your tax payment is made, or your return is filed, after the due date shown above (<i>see line 16 instructions</i>)	17	.00	24
17 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	18	.00	25
18 TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 15, 16, and 17</i>)	19	\$.00	26

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	EMAIL ADDRESS	
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME	PREPARER'S TELEPHONE NUMBER ()

State, Local, and District Consumer Use Tax Return Instructions*(Please refer to publication 79-B, California Use Tax, for additional information about reporting the use tax.)*

This return should be filed by persons who are not required to hold a seller's permit but who are liable for state, local, and district use tax payable directly to the State. Holders of seller's permits should file a BOE-401-A2 "State, Local, and District Sales and Use Tax Return," which may be obtained on our website at www.boe.ca.gov, or from your nearest Board of Equalization (BOE) office, or by writing to the Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0001. If you use property in two or more counties, you must attach a schedule showing the purchase price of the property and where it was used. You can use your own schedule or you can call our Information Center for our BOE-531-X, *Schedule X - Detailed Allocation by County of Sales Exempt From Combined State and Uniform Local Tax*.

You owe use tax when you purchase or lease an item from a retailer who is not engaged in business in California and who is not registered to collect the California Use Tax. You do not owe use tax if you have a receipt showing the tax was paid to a retailer authorized by the BOE to collect the use tax. Use tax is due on items rented or leased, and on items stored, used, or consumed in California.

You do not owe use tax if:

- a California sales tax was paid at the time an item was purchased, or
- b you pay rent on an item for which sales or use tax has been paid by the lessor on their purchase price. This applies as long as the item has not been substantially modified, or
- c the item is specifically exempt from tax, such as food products for human consumption. For additional information on exemptions, see Parts 1, 1.5, and 1.6 of Division 2 of the Revenue and Taxation Code.

TOP OF PAGE 1

Note: If you received a return in the mail begin your instructions on Line 1 below.

Select the tax period by clicking on the drop-down arrow and choose from the periods listed, then enter the year.

If you have an Account number enter it in the space provided. If you are a "one-time filer," check the box provided.

Enter your name, personal or business address, city, state, and zip code.

Please refer to publication 79-B, *California Use Tax*, for additional information about reporting the use tax.

Line 1. CONSUMER USE TAX

Enter the total purchase price of items subject to use tax.

Line 2. ADJUSTED PARTIAL STATE TAX EXEMPTIONS

You must complete the adjusted partial state tax exemption on the back of your return to claim these deductions.

1. Teleproduction Equipment Exemption: Enter the *Teleproduction Equipment Exemption* amount on line 1. Complete this line to claim an exemption for purchases made by qualified persons of tangible personal property used primarily:

- In teleproduction or other postproduction services for film or video that include editing, film and video transfers, transcoding, dubbing, subtitling, credits, close captioning, audio production, special effects (visual or sound), graphics, or animation, or
- With respect to property with a useful life of at least one year, to maintain, repair, measure, or test property used primarily in teleproduction or other postproduction services.

A qualified person is a business that is primarily engaged in providing the specialized motion picture or video postproduction services described above.

This exemption does not apply to the sale or use of any tangible personal property that is used primarily in administration, general management, or marketing (used 50 percent or more of the time in one or more of those activities).

2. Farm Equipment and Machinery Exemption:

Enter the *Farm Equipment Exemption* amount on line 2. Complete this line to claim a partial exemption for qualified sales and purchases of qualified farm equipment, machinery and their parts. It also applies to qualified lease payments for farm equipment and machinery paid on or after September 1, 2001.

3. Diesel Fuel Used in Farming and Food Processing Exemption:

Enter the *Diesel Fuel Exemption for Farming & Food Processing* amount on line 3. Complete this line to claim a partial exemption for qualified sales and purchases of diesel fuel used in farming activities or food processing. The diesel fuel must be consumed during the activities of a farming business as set forth in Internal Revenue Code (IRC) 263A. Qualifying diesel fuel may be used in either a motor vehicle or other equipment, such as generators.

4. Timber Harvesting Machinery and Equipment Exemption:

Enter the *Timber Harvesting Equipment & Machinery Exemption* amount on line 4. Complete this line to claim a partial exemption for qualified sales and purchases of Timber Harvesting Equipment and Machinery.

5. Racehorse Breeding Stock Exemption:

Enter the *Racehorse Breeding Stock* amount on line 5. Complete this line to claim a partial exemption for qualified sales and purchases of *Racehorse Breeding Stock*. *Racehorse Breeding Stock* means racehorses capable of and purchased solely for the purpose of breeding.

(Continued on the back)

Line 7. State and Local Tax Adjustments:

Deduct - Purchases, other than fuel and petroleum products, made by certain operators of aircraft as common carriers which are exempt from the 3/4 percent local and county tax. To qualify for this exemption, the property purchased must be used directly and exclusively by the operator in the use of the aircraft as a common carrier. Enter only amounts included on line 5.

Line 12. Enter the amount of sales or use tax reimbursement imposed by other states and paid by you on the purchase price of tangible personal property, if that property was brought to California for use, consumption, or storage and is not specifically exempt from the California state, local, or district use tax. The amount of the credit may not exceed the total of the applicable California state, local, and district taxes in effect at the time of use and the purchase price must be included on line 1. For those claiming credit for district tax on BOE-531-AE1, *Schedule AE1 - Computation Schedule For District Tax*, the purchase price must be included in the Column A5 of Schedule AE1 amount for each applicable district.

If you are required to complete BOE-531-E, *Schedule E - Detailed Allocation by County of 1% Combined State and Uniform Local Use Tax*, a separate schedule must be attached, showing the purchase price of property and the amount of tax paid in other states by each county where the property was used, in support of any deduction taken on line 12.

Line 14. If your account is a "Tax Prepayment Account" and you made tax prepayments, enter the amounts paid in the proper spaces on line 14. If your account is not a "Tax Prepayment Account," no tax prepayments should have been made and you should leave line 14 blank.

Line 16. Penalty of 10 percent is due if your tax payment is made or your return is filed after the due date shown at the top of the return form. Multiply line 15 by 10 percent (.10).

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on Saturday, Sunday, or a state holiday, returns postmarked or received by the next business day will be considered timely. If you will be filing your return late, you may qualify for an extension. To request an extension, you will need to complete BOE-468, *Request for Extension of Time to File a Tax Return*. You can download a copy of the form from our website at www.boe.ca.gov.

Penalties for persons required to make payments by Electronic Funds Transfer:

A 10 percent penalty applies if a required return payment is made by any method other than by Electronic Funds Transfer (EFT).

A 10 percent penalty applies if you file your return form after the due date even though your tax payment was made timely through EFT.

Penalties imposed as described above may not cumulatively exceed 10 percent of the total taxes due.

Credit Card Payments

You can use a Visa, MasterCard, American Express, or Discover/Novus credit card to pay your taxes. Other cards cannot be accepted.

Credit card payments can be made by calling 800-272-9829 or through our website at www.boe.ca.gov under eServices.

Be sure to sign and mail your return.

The credit card processing vendor will charge a convenience fee of 2.3 percent on the amount charged. This convenience fee is not revenue to the BOE.

Note: You cannot pay by credit card if you are required to pay taxes by EFT.

General Questions: Call our Taxpayer Information Section at 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. Requests for advice regarding a particular activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

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 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
City of San Leandro (Eff. 4-1-11)	238			.0175	.00
City of Union City (Eff. 4-1-11)	240			.02	.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 Concord (Eff. 4-1-11)	242			.015	.00
City of El Cerrito (Eff. 4-1-11)	244			.02	.00
City of Pinole (Eff. 4-1-07)	141			.015	.00
City of Richmond	096			.015	.00
EL DORADO CO.					
City of Placerville (Eff. 4-1-11)	246			.005	.00
City of So. Lake Tahoe	097			.005	.00
FRESNO CO.	099			.00725	.00
City of Reedley (Eff. 7-1-08)	177			.01225	.00
City of Sanger (Eff. 7-1-08)	179			.01475	.00
City of Selma (Eff. 4-1-08)	169			.01225	.00
HUMBOLDT CO.					
City of Arcata (Eff. 4-1-09)	195			.0075	.00
City of Eureka (Eff. 4-1-11)	248			.0075	.00
City of Trinidad (Eff. 4-1-09)	196			.0075	.00
IMPERIAL CO.	029			.005	.00
City of Calexico (Eff. 10-1-10)	230			.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
---	----	-----

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
A11	TOTAL DISTRICT TAX <i>(Add lines A11a, A11b, A11c, and A11d. 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
----------------	------------------

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 Arvin (Eff. 4-1-09)	198			.01	\$.00
City of Delano (Eff. 4-1-08)	170			.01	.00
LAKE CO.					
City of Clearlake	058			.005	.00
City of Lakeport	101			.005	.00
LOS ANGELES CO. (Eff. 7-1-09)					
City of Avalon (Eff. 7-1-09)	218			.015	.00
City of Avalon (Eff. 7-1-09)	219			.02	.00
City of El Monte	222			.02	.00
City of Inglewood (Eff. 7-1-09)	220			.02	.00
City of Pico Rivera (Eff. 7-1-09)	223			.025	.00
City of Santa Monica (Eff. 4-1-11)	250			.02	.00
City of South El Monte (Eff. 4-1-11)	252			.02	.00
City of South Gate (Eff. 7-1-09)	221			.025	.00
MADERA CO. (Eff. 4-1-07)					
	144			.005	.00
MARIN CO. (Eff. 4-1-09)					
City of Fairfax (Eff. 4-1-12)	268			.0125	.00
City of Novato (Eff. 4-1-11)	254			.0125	.00
City of San Rafael	192			.0125	.00
MARIPOSA CO.					
	103			.005	.00
MENDOCINO CO. (Eff. 4-1-12)					
City of Fort Bragg (Eff. 4-1-12)	272			.00625	.00
City of Point Arena (Eff. 4-1-12)	271			.00625	.00
City of Ukiah (Eff. 4-1-12)	273			.00625	.00
City of Willits (Eff. 4-1-12)	270			.00625	.00
MERCED CO.					
City of Gustine (Eff. 4-1-10)	224			.005	.00
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 Del Rey Oaks (Eff. 4-1-07)	145			.01	.00
City of Marina (Eff. 4-1-11)	255			.01	.00
City of Pacific Grove (Eff. 10-1-08)	184			.01	.00
City of Salinas	128			.005	.00
City of Sand City	105			.005	.00
City of Seaside (Eff. 7-1-08)	180			.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 AE2.)	\$.00
---	--------

Continued on page 3

SCHEDULE AE2 - 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
City of Nevada City (Eff. 4-1-07)	147			.00625	.00
Town of Truckee	069			.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
City of Cathedral City (Eff. 10-1-10)	232			.015	.00
City of Palm Springs (Eff. 4-1-12)	275			.015	.00
SACRAMENTO CO.	023			.005	.00
City of Galt (Eff. 4-1-09)	206			.01	.00
SAN BENITO CO.					
City of Hollister (Eff. 4-1-08)	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 (Eff. 4-1-07)	149			.0075	.00
SAN DIEGO CO.	013			.005	.00
City of El Cajon (Eff. 4-1-09)	208			.015	.00
City of La Mesa (Eff. 4-1-09)	210			.0125	.00
City of National City (Eff. 10-1-06)	137			.015	.00
City of Vista (Eff. 4-1-07)	151			.01	.00
SAN FRANCISCO CO.	052			.0125	.00
SAN JOAQUIN CO.	038			.005	.00
City of Manteca (Eff. 4-1-07)	153			.01	.00
City of Stockton	112			.0075	.00
City of Tracy (Eff. 4-1-11)	257			.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 Pismo Beach (Eff. 10-1-08)	185			.005	.00
City of San Luis Obispo (Eff. 4-1-07)	157			.005	.00
SAN MATEO CO.	019			.01	.00
City of San Mateo	226			.0125	.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 AE2.)	\$.00
--	--------

Continued on page 4

SCHEDULE AE2 - 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 CRUZ CO.	062				.0075	.00
City of Capitola	114				.01	.00
City of Santa Cruz (Eff. 4-1-07)	159				.0125	.00
City of Scotts Valley (Expired 3-31-11)	216	Discontinued			.01	.00
City of Watsonville (Eff. 4-1-07)	161				.01	.00
SISKIYOU CO.						
City of Mt. Shasta (Eff. 10-1-11)	266				.0025	.00
SOLANO CO.						
City of Vallejo (Eff. 4-1-12)	277				.01125	.00
SONOMA CO. (Eff. 4-1-11)						
City of Cotati (Eff. 10-1-10)	261				.0125	.00
City of Rohnert Park (Eff. 10-1-10)	262				.0125	.00
City of Santa Rosa (Eff. 4-1-11)	264				.0125	.00
City of Sebastopol	260				.01	.00
STANISLAUS CO.						
City of Ceres (Eff. 4-1-08)	173				.00625	.00
City of Oakdale (Eff. 4-1-12)	279				.00625	.00
TULARE CO. (Eff. 4-1-07)						
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 (Eff. 4-1-09)	213				.005	.00
City of Port Hueneme (Eff. 4-1-09)	214				.005	.00
YOLO CO.						
City of Davis	088				.005	.00
City of West Sacramento	081				.005	.00
City of Woodland (Eff. 10-1-10)	236				.0075	.00
YUBA CO.						
City of Wheatland (Eff. 4-1-11)	265				.005	.00

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

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 11 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 as a rate different than what is shown in column A9, call 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 and A11c. Enter this amount on line A11 and on line 10 of your Consumer Use Tax Return.

Publication 71, *California City and County Sales and Use Tax Rates* provides tax rates for cities and counties throughout California. Publication 44, *District Taxes* provides additional information about district taxes. These publications are available on our website at 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 combined state and 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 Combined State and Uniform 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 combined state and 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 combined state and 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 combined state and uniform local use tax is liable for the combined state and 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 combined state and local use tax for the county in which such tangible personal property is first functionally used.

LINE E2. COMBINED STATE AND 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 combined state and 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 combined state and local use tax is liable for the one percent combined state and 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 combined state and local use tax should be reported on the BOE-531-F, Schedule F, *Detailed Allocation by City of One Percent Uniform Local Sales and Use Tax*.

You can obtain a Schedule F and the publications mentioned above by visiting our website at www.boe.ca.gov, or by calling our Taxpayer Information Section at 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).