

**SCHEDULE B - DETAILED ALLOCATION BY COUNTY OF 1% LOCAL SALES AND USE TAX**

**DUE ON OR BEFORE**

[ **FOID** ]

YOUR ACCOUNT NO.

PLEASE READ INSTRUCTIONS ON BACK BEFORE PREPARING THIS SCHEDULE

Local sales and use tax on retail sales of merchandise (not involving installation) made at your permanent place of business in California or local tax on property purchased ex-tax and used at this place of business should be entered on line B2 below the county schedule.

A	B	C	A	B	C
COUNTY IN WHICH TAXABLE TRANSACTION OCCURRED	CODE	AMOUNT OF 1% LOCAL TAX	COUNTY IN WHICH TAXABLE TRANSACTION OCCURRED	CODE	AMOUNT OF 1% LOCAL TAX
ALAMEDA	01	.00	PLACER	31	.00
ALPINE	02	.00	PLUMAS	32	.00
AMADOR	03	.00	RIVERSIDE	33	.00
BUTTE	04	.00	SACRAMENTO	34	.00
CALAVERAS	05	.00	SAN BENITO	35	.00
COLUSA	06	.00	SAN BERNARDINO	36	.00
CONTRA COSTA	07	.00	SAN DIEGO	37	.00
DEL NORTE	08	.00	SAN FRANCISCO	38	.00
EL DORADO	09	.00	SAN JOAQUIN	39	.00
FRESNO	10	.00	SAN LUIS OBISPO	40	.00
GLENN	11	.00	SAN MATEO	41	.00
HUMBOLDT	12	.00	SANTA BARBARA	42	.00
IMPERIAL	13	.00	SANTA CLARA	43	.00
INYO	14	.00	SANTA CRUZ	44	.00
KERN	15	.00	SHASTA	45	.00
KINGS	16	.00	SIERRA	46	.00
LAKE	17	.00	SISKIYOU	47	.00
LASSEN	18	.00	SOLANO	48	.00
LOS ANGELES	19	.00	SONOMA	49	.00
MADERA	20	.00	STANISLAUS	50	.00
MARIN	21	.00	SUTTER	51	.00
MARIPOSA	22	.00	TEHAMA	52	.00
MENDOCINO	23	.00	TRINITY	53	.00
MERCED	24	.00	TULARE	54	.00
MODOC	25	.00	TUOLUMNE	55	.00
MONO	26	.00	VENTURA	56	.00
MONTEREY	27	.00	YOLO	57	.00
NAPA	28	.00	YUBA	58	.00
NEVADA	29	.00			
ORANGE	30	.00			

- B1. Total 1% local tax for all counties listed above ..... B1. \$ .00
- B2. Total 1% local tax on sales made and merchandise consumed at your permanent place of business in California. (Do not include any tax allocated to the above counties) ..... B2. \$ .00
- B3. Total 1% local tax reported on Schedule F ..... B3. \$ .00
- B4. Total 1% local tax reported on Schedule L ..... B4. \$ .00
- B5. Total 1% local tax liability (add lines B1, B2, B3, and B4) ..... B5. \$ .00  
This total tax must agree with line 17 on the return form .....

BOE USE ONLY Tax Area Code			
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## SCHEDULE B DETAILED ALLOCATION BY COUNTY OF LOCAL SALES AND USE TAX

If your business activities come within one or more of the categories listed below, part or all of your state and local sales and use tax should be allocated among the counties listed on Schedule B, *Detailed Allocation by County of Local Sales and Use Tax*. Enter in Column C, after the name of the appropriate county, the amount of local tax allocable to the county according to the instructions below that are applicable to your business.

### 1. AUCTIONEERS (Ref. Regulations 1802 and 1803)

For auction events at temporary sales locations where taxable gross sales are \$500,000 or more, the local sales tax should be reported on the BOE-530-B, *Local Tax Allocation for Temporary Sales Locations and Certain Auctioneers*. For all other auction events at temporary sales locations, the amount of local sales tax on sales made away from your permanent place of business should be entered in Column C of this form, opposite the name of each county in which auctions were held. Enter on line B2 any amount of local tax that is applicable to auction sales, over-the-counter sales or other transactions at your permanent place of business.

### 2. OUT-OF-STATE RETAILERS WHO HAVE BEEN AUTHORIZED BY THIS BOARD TO OPERATE UNDER SECTION 6015 (Regulation 1802)

Enter in Column C the amount of local tax on sales made by representatives who operate from locations in each county.

### 3. VENDING MACHINE OPERATORS (Regulations 1574 and 1802)

Enter in Column C, the amount of local tax on sales made from vending machines located in each county. Enter on line B2 any amount of local tax which is applicable to sales of equipment or other transactions at your permanent place of business.

### 4. OUT-OF-STATE SELLERS ENGAGED IN BUSINESS IN CALIFORNIA (Regulations 1802 and 1803)

Sales of goods negotiated out of state and delivered from a **stock of goods in state** should be entered on Line B2 of this form.

Sales negotiated out of state by sellers (who are engaged in business in California) that are delivered from locations out of state with title passing to a California purchaser at a point outside of California are subject to local **use tax** and should be entered in Column C opposite the county of destination.

For transactions of \$500,000 or more by sellers engaged in business in California, the local use tax should be reported on Schedule F, *Detailed Allocations of 1% Local Sales and Use Tax*.

### OUT-OF-STATE SELLERS NOT ENGAGED IN BUSINESS IN CALIFORNIA (Regulations 1802 and 1803)

Sellers **not engaged in business in California**, but who voluntarily collect and report use tax may report transactions of \$500,000 or more on Schedule F, *Detailed Allocation of 1% Local Sales and Use Tax*, in accordance with the above, or continue to report on Schedule B.

### 5. CONSTRUCTION CONTRACTORS (Regulation 1806)

A contractor must report the local tax with respect to materials and fixtures involved in construction contracts according to the county location of the jobsite where use occurred. Enter this tax in Column C opposite the appropriate county.

Enter on line B2 any amount of local tax applicable to retail store sales or regular retail sales at your permanent place of business which do not involve a construction contract.

### 6. 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 local tax is liable for local use tax on such purchases. If the property is used at a location for which a seller's permit **is not** required, and is a purchase of less than \$500,000, enter the amount in Column C of this form opposite the county where the property is used. If property is used at a location for which a seller's permit **is not** required and is a purchase of \$500,000 or more, local tax should be reported on Schedule F, *Detailed Allocation of 1% Local Sales and Use Tax*.

Line B2. **LOCAL TAX AT PERMANENT PLACE OF BUSINESS.** Enter here the amount of local tax on sales made and merchandise consumed at your permanent place of business in California. Do not include any local use tax reported by counties in Column C. In addition, enter the 1% local tax from sales of goods negotiated out of state and delivered from an in-state stock of goods.

*NOTE:* If you are furnished with Schedule C, *Detailed Allocation by Suboutlet of Local Sales and Use Tax*, the amount entered on line B2 must agree with the total amount of Local Tax shown on Schedule C.

### 7. MOTOR VEHICLE LEASES

If you are a lessor of motor vehicles who is not required to use Schedule F, you should report the 1% local tax on Schedule B (the tax should be reported in the county where the vehicle is registered).

### 8. BAD DEBT LENDERS

If you are claiming a deduction for Bad Debt-Lender, you are required to complete Schedule L. In most cases, the Schedule L total needs to be entered on line "B4" as a negative number. However, if bad debt-lender recoveries exceed losses, the Schedule L total would be a positive amount.