

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

NOTE: IF YOU NEED TO MAKE ANY ADJUSTMENTS TO ANY OF THE DISTRICT TAX AREAS, DO NOT USE THIS FORM. TO OBTAIN A COPY OF BOE-531-A2, SCHEDULE A2 - LONG FORM, GO TO WWW.BOE.CA.GOV OR CALL THE CUSTOMER SERVICE CENTER AT 1-800-400-7115 (TTY:711).

A1	ENTER amount from line 16 on the front of your <i>Sales and Use Tax Return</i>	\$.00
A2/A3	ENTER sales delivered to any location not in a district area	000	-
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)	TAX RATE	DISTRICT TAX DUE
ALAMEDA CO. <small>(Eff. 4-1-15)</small>	378	.02	.00
City of Albany <small>(Eff. 4-1-15)</small>	429	.025	.00
City of Hayward <small>(Eff. 4-1-15)</small>	430	.025	.00
City of Newark <small>(Eff. 4-1-17)</small>	451	.025	.00
City of San Leandro <small>(Eff. 4-1-15)</small>	380	.025	.00
City of Union City <small>(Eff. 4-1-15)</small>	428	.025	.00
AMADOR CO.	194	.005	.00
BUTTE CO.			
Town of Paradise <small>(Eff. 4-1-15)</small>	381	.005	.00
COLUSA CO.			
City of Williams	139	.005	.00
CONTRA COSTA CO.			
City of Antioch	350	.015	.00
City of Concord	242	.015	.00
City of El Cerrito <small>(Eff. 4-1-15)</small>	383	.025	.00
City of Hercules	286	.015	.00
City of Martinez <small>(Eff. 4-1-17)</small>	453	.015	.00
Town of Moraga	301	.02	.00
City of Orinda	303	.015	.00
City of Pinole <small>(Eff. 4-1-15)</small>	385	.02	.00
City of Pittsburg	288	.015	.00
City of Pleasant Hill <small>(Eff. 4-1-17)</small>	455	.015	.00
SUBTOTAL (1)		\$.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
City of Richmond <small>(Eff. 4-1-15)</small>	387	.02	.00
City of San Pablo <small>(Eff. 10-1-14)</small>	368	.0175	.00
DEL NORTE CO. <small>(Eff. 4-1-15)</small>	388	.0025	.00
EL DORADO CO.			
City of Placerville <small>(Eff. 4-1-17)</small>	457	.01	.00
City of So. Lake Tahoe	097	.005	.00
FRESNO CO.	099	.00725	.00
City of Huron	352	.01725	.00
City of Reedley	177	.01225	.00
City of Sanger	179	.01475	.00
City of Selma	169	.01225	.00
GLENN CO.			
City of Orland <small>(Eff. 4-1-17)</small>	458	.005	.00
HUMBOLDT CO. <small>(Eff. 4-1-15)</small>	389	.005	.00
City of Arcata <small>(Eff. 4-1-15)</small>	425	.0125	.00
City of Eureka <small>(Eff. 4-1-15)</small>	427	.0125	.00
City of Fortuna <small>(Eff. 4-1-17)</small>	460	.0125	.00
City of Rio Dell <small>(Eff. 4-1-15)</small>	391	.015	.00
City of Trinidad <small>(Eff. 4-1-15)</small>	426	.0125	.00
IMPERIAL CO.	029	.005	.00
City of Calexico	230	.01	.00
City of El Centro <small>(Eff. 4-1-17)</small>	462	.01	.00
SUBTOTAL (2)		\$.00

Continued on page 2

SUBTOTAL DISTRICT TAX <i>(Page 1, add and enter the subtotals from (1) and (2) above.)</i>	\$.00
SUBTOTAL DISTRICT TAX <i>(Page 2, add and enter the subtotals from (3) and (4) from page 2.)</i>		.00
SUBTOTAL DISTRICT TAX <i>(Page 3, add and enter the subtotals from (5) and (6) from page 3.)</i>		.00
SUBTOTAL DISTRICT TAX <i>(Page 4, add and enter the subtotals from (7) and (8) from page 4.)</i>		.00
TOTAL DISTRICT TAX <i>(Add Page 1 through Page 4 subtotals. Enter here and on line 18 on the front of your Sales and Use Tax Return.)</i>	\$.00

SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
INYO CO. 014		.005	.00
KERN CO.			
City of Arvin 198		.01	.00
City of Delano 170		.01	.00
City of Ridgecrest (Eff. 4-1-17) 463		.01	.00
City of Wasco (Eff. 4-1-17) 464		.01	.00
LAKE CO.			
City of Clearlake (Eff. 4-1-17) 468		.015	.00
City of Lakeport (Eff. 4-1-17) 466		.015	.00
LOS ANGELES CO. (Eff. 7-1-17)			
City of Avalon (Eff. 7-1-17) 578		.025	.00
City of Commerce (Eff. 7-1-17) 585		.025	.00
City of Compton (Eff. 7-1-17) 589		.03	.00
City of Culver City (Eff. 7-1-17) 584		.025	.00
City of Downey (Eff. 7-1-17) 592		.025	.00
City of El Monte (Eff. 7-1-17) 581		.025	.00
City of Inglewood (Eff. 7-1-17) 579		.025	.00
City of La Mirada (Eff. 7-1-17) 586		.03	.00
City of Long Beach (Eff. 7-1-17) 588		.03	.00
City of Lynwood (Eff. 7-1-17) 590		.03	.00
City of Pico Rivera (Eff. 7-1-17) 582		.03	.00
City of San Fernando (Eff. 7-1-17) 587		.025	.00
City of Santa Monica (Eff. 7-1-17) 591		.03	.00
City of So. El Monte (Eff. 7-1-17) 583		.025	.00
City of South Gate (Eff. 7-1-17) 580		.03	.00
MADERA CO. 144			
City of Madera (Eff. 4-1-17) 476		.01	.00
MARIN CO. 311			
Town of Corte Madera 354		.015	.00
Town of Fairfax (Eff. 4-1-17) 478		.0175	.00
City of Larkspur 356		.015	.00
City of Novato (Eff. 4-1-16) 434		.0125	.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
Town of San Anselmo 358		.015	.00
City of San Rafael 360		.0175	.00
City of Sausalito (Eff. 4-1-15) 393		.015	.00
MARIPOSA CO. 103			
MENDOCINO CO. 269			
City of Fort Bragg 284		.01125	.00
City of Point Arena 271		.00625	.00
City of Ukiah (Eff. 4-1-17) 480		.01125	.00
City of Willits 270		.00625	.00
MERCED CO. (Eff. 4-1-17) 481			
City of Atwater (Eff. 4-1-17) 485		.01	.00
City of Gustine (Eff. 4-1-17) 484		.01	.00
City of Los Banos (Eff. 4-1-17) 482		.01	.00
City of Merced (Eff. 4-1-17) 483		.01	.00
MONO CO.			
Town of Mammoth Lakes 183		.005	.00
MONTEREY CO. (Eff. 4-1-17) 487			
City of Carmel-by-the-Sea (Eff. 4-1-17) 495		.015	.00
City of Del Rey Oaks (Eff. 4-1-17) 490		.02	.00
City of Gonzales (Eff. 4-1-17) 498		.01	.00
City of Greenfield (Eff. 4-1-17) 494		.0225	.00
City of King City (Eff. 4-1-17) 496		.01	.00
City of Marina (Eff. 4-1-17) 492		.015	.00
City of Monterey (Eff. 4-1-17) 497		.015	.00
City of Pacific Grove (Eff. 4-1-17) 491		.015	.00
City of Salinas (Eff. 4-1-17) 489		.02	.00
City of Sand City (Eff. 4-1-17) 499		.015	.00
City of Seaside (Eff. 4-1-17) 488		.015	.00
City of Soledad (Eff. 4-1-17) 493		.015	.00
NAPA CO. 065			
City of St. Helena (Eff. 4-1-17) 501		.01	.00

SUBTOTAL (3)	\$.00
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SUBTOTAL (4)	\$.00
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ACCOUNT NO.	REPORTING PERIOD
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
NEVADA CO. 502 (Eff. 4-1-17)		.0025	.00
City of Grass Valley 504 (Eff. 4-1-17)		.0075	.00
City of Nevada City 506 (Eff. 4-1-17)		.015	.00
Town of Truckee 503 (Eff. 4-1-17)		.01	.00
ORANGE CO. 037		.005	.00
City of Fountain Valley 512 (Eff. 4-1-17)		.015	.00
City of La Habra 204		.01	.00
City of La Palma 508 (Eff. 4-1-17)		.015	.00
City of Stanton 414 (Eff. 4-1-15)		.015	.00
City of Westminster 510 (Eff. 4-1-17)		.015	.00
PLACER CO.			
Town of Loomis 513 (Eff. 4-1-17)		.0025	.00
RIVERSIDE CO. 026		.005	.00
City of Cathedral City 232		.015	.00
City of Coachella 416 (Eff. 4-1-15)		.015	.00
City of Hemet 515 (Eff. 4-1-17)		.015	.00
City of Indio 517 (Eff. 4-1-17)		.015	.00
City of La Quinta 521 (Eff. 4-1-17)		.015	.00
City of Menifee 525 (Eff. 4-1-17)		.015	.00
City of Palm Springs 275		.015	.00
City of Riverside 519 (Eff. 4-1-17)		.015	.00
City of Temecula 523 (Eff. 4-1-17)		.015	.00
SACRAMENTO CO. 023		.005	.00
City of Galt 206		.01	.00
City of Isleton 527 (Eff. 4-1-17)		.015	.00
City of Rancho Cordova 418 (Eff. 4-1-15)		.01	.00
City of Sacramento 322		.01	.00
SAN BENITO CO.			
City of Hollister 171		.01	.00
City of San Juan Bautista 106		.0075	.00
SAN BERNARDINO CO. 031		.005	.00
City of Montclair 108		.0075	.00

SUBTOTAL (5)	\$.00
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
City of San Bernardino 149		.0075	.00
Town of Yucca Valley 530 (Eff. 4-1-17)		.015	.00
SAN DIEGO CO. 013		.005	.00
City of Chula Vista 532 (Eff. 4-1-17)		.01	.00
City of Del Mar 534 (Eff. 4-1-17)		.015	.00
City of El Cajon 431 (Eff. 4-1-15)		.01	.00
City of La Mesa 210		.0125	.00
City of National City 137		.015	.00
City of Vista 151		.01	.00
SAN FRANCISCO CO. 052		.0125	.00
SAN JOAQUIN CO. 038		.005	.00
City of Lathrop 324		.015	.00
City of Manteca 153		.01	.00
City of Stockton 538 (Eff. 4-1-17)		.0175	.00
City of Tracy 536 (Eff. 4-1-17)		.01	.00
SAN LUIS OBISPO CO.			
City of Arroyo Grande 154		.005	.00
City of Atascadero 419 (Eff. 4-1-15)		.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
SAN MATEO CO. 327		.015	.00
City of Belmont 540 (Eff. 4-1-17)		.02	.00
City of East Palo Alto 542 (Eff. 4-1-17)		.02	.00
City of San Mateo 328		.0175	.00
City of So. San Francisco 438 (Eff. 4-1-16)		.02	.00
SANTA BARBARA CO. 030		.005	.00
City of Guadalupe 421 (Eff. 4-1-15)		.0075	.00
City of Santa Maria 295		.0075	.00

SUBTOTAL (6)	\$.00
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SCHEDULE A1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
SANTA CLARA CO. (Eff. 4-1-17) 544		.0175	.00
City of Campbell (Eff. 4-1-17) 545		.02	.00
City of San Jose (Eff. 4-1-17) 546		.02	.00
SANTA CRUZ CO. (Eff. 4-1-17) 548		.0125	.00
City of Capitola (Eff. 4-1-17) 549		.0175	.00
City of Santa Cruz (Eff. 4-1-17) 550		.0175	.00
City of Scotts Valley (Eff. 4-1-17) 552		.0175	.00
City of Watsonville (Eff. 4-1-17) 551		.02	.00
SHASTA CO.			
City of Anderson (Eff. 10-1-14) 373		.005	.00
SISKIYOU CO.			
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
City of Yreka (Eff. 4-1-17) 553		.005	.00
SOLANO CO. 066			
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 Suisun City (Eff. 4-1-17) 555		.01125	.00
City of Vacaville 341		.00375	.00
City of Vallejo 277		.01125	.00
SONOMA CO. (Eff. 4-1-17) 559			
City of Cotati (Eff. 4-1-17) 565		.01875	.00
City of Healdsburg (Eff. 4-1-17) 564		.01375	.00
City of Rohnert Park (Eff. 4-1-17) 562		.01375	.00
City of Santa Rosa (Eff. 4-1-17) 561		.01375	.00
City of Sebastopol (Eff. 4-1-17) 560		.01625	.00
City of Sonoma (Eff. 4-1-17) 563		.01375	.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
STANISLAUS CO. (Eff. 4-1-17) 567		.00625	.00
City of Ceres (Eff. 4-1-17) 568		.01125	.00
City of Oakdale (Eff. 4-1-17) 569		.01125	.00
TEHAMA CO.			
City of Corning (Eff. 10-1-16) 446		.005	.00
City of Red Bluff (Eff. 4-1-15) 424		.0025	.00
TULARE CO. 162			
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 (Eff. 4-1-17) 571		.0125	.00
TUOLUMNE CO.			
City of Sonora 093		.005	.00
VENTURA CO.			
City of Oxnard 213		.005	.00
City of Port Hueneme 214		.005	.00
City of Santa Paula (Eff. 4-1-17) 572		.01	.00
City of Ventura (Eff. 4-1-17) 573		.005	.00
YOLO CO.			
City of Davis (Eff. 10-1-14) 376		.01	.00
City of West Sacramento (Eff. 4-1-17) 575		.0075	.00
City of Woodland 236		.0075	.00
YUBA CO.			
City of Marysville (Eff. 10-1-16) 447		.01	.00
City of Wheatland 265		.005	.00

SUBTOTAL (7)	\$.00
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SUBTOTAL (8)	\$.00
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**INSTRUCTIONS FOR COMPLETING BOE-531-A1, SCHEDULE A1 - Short 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*, available on the BOE website at www.boe.ca.gov, 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, you are finished with your Schedule A1. Enter \$0.00 on line 18 of your return. You may want to call the Customer Service Center at 1-800-400-7115 (TTY:711) to see if you qualify for filing the 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 \$22,000, which represents:

- Transactions of \$6,000 subject to district tax in Sacramento County but not in the City of Galt, City of Isleton, City of Rancho Cordova, or in the City of Sacramento.
- 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 \$1,000 subject to district tax in the City of Isleton. The tax rate for the City of Isleton includes district tax for Sacramento County.
- Transactions of \$2,000 subject to district tax in the City of Rancho Cordova. The tax rate for the City of Rancho Cordova includes district tax for Sacramento County.
- Transactions of \$3,000 subject to district tax in the City of Sacramento. The tax rate for the City of Sacramento includes district tax for Sacramento County.
- Transactions of \$4,000 subject to district tax in the City of Hollister. The tax rate for the City of Hollister includes district tax for San Benito County.
- Transactions of \$4,000 subject to district tax in the City of San Juan Bautista. The tax rate for the City of San Juan Bautista includes district tax for San Benito County.

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)
SACRAMENTO CO.	023	\$6,000
City of Galt	206	2,000
City of Isleton (Eff. 4-1-17)	527	1,000
City of Rancho Cordova (Eff. 4-1-15)	418	2,000
City of Sacramento	322	3,000
SAN BENITO CO.		
City of Hollister	171	4,000
City of San Juan Bautista	106	4,000

If you have adjustments for any district, the BOE-531-A2, *Computation Schedule for District Tax - Long Form*, must be completed. This form is available on the BOE website at www.boe.ca.gov or call 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.

Step 4. Enter your total district tax due.

Multiply the amount in A5 by the tax rate shown. Enter the result in the "District Tax Due" column.

SUBTOTAL DISTRICT TAX. Page 1, add and enter the subtotals from columns (1) and (2).

SUBTOTAL DISTRICT TAX. Page 2, add the subtotals from columns (3) and (4) and enter on Page 1.

SUBTOTAL DISTRICT TAX. Page 3, add the subtotals from columns (5) and (6) and enter on Page 1.

SUBTOTAL DISTRICT TAX. Page 4, add the subtotals from columns (7) and (8) and enter on Page 1.

TOTAL DISTRICT TAX. Page 1, add the subtotals from Page 1, Page 2, Page 3, and Page 4. Enter here and on line 18 on the front of your *Sales and Use Tax Return*.