

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 OUR CUSTOMER SERVICE CENTER AT 1-800-400-7115.

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 4 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
ALAMEDA CO.			
City of Albany (Eff. 4-1-15)	378	.02	.00
City of Hayward (Eff. 4-1-15)	429	.025	.00
City of San Leandro (Eff. 4-1-15)	380	.025	.00
City of Union City (Eff. 4-1-15)	428	.025	.00
AMADOR CO.			
Town of Paradise (Eff. 4-1-15)	381	.005	.00
BUTTE CO.			
COLUSA CO.			
City of Williams	139	.005	.00
CONTRA COSTA CO.			
City of Antioch (Eff. 4-1-14)	350	.015	.00
City of Concord	242	.015	.00
City of El Cerrito (Eff. 4-1-15)	383	.025	.00
City of Hercules	286	.015	.00
Town of Moraga	301	.02	.00
City of Orinda	303	.015	.00
City of Pinole (Eff. 4-1-15)	385	.02	.00
City of Pittsburg	288	.015	.00
City of Richmond (Eff. 4-1-15)	387	.02	.00
City of San Pablo (Eff. 10-1-14)	368	.0175	.00
DEL NORTE CO.			
City of Placerville	246	.005	.00
City of So. Lake Tahoe	097	.005	.00
FRESNO CO.			
City of Huron (Eff. 4-1-14)	352	.01725	.00
City of Reedley	177	.01225	.00
City of Sanger	179	.01475	.00
City of Selma	169	.01225	.00
SUBTOTAL (1)		\$.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
HUMBOLDT CO.			
City of Arcata (Eff. 4-1-15)	425	.0125	.00
City of Eureka (Eff. 4-1-15)	427	.0125	.00
City of Rio Dell (Eff. 4-1-15)	391	.015	.00
City of Trinidad (Eff. 4-1-15)	426	.0125	.00
IMPERIAL CO.			
City of Calexico	230	.01	.00
INYO CO.			
KERN CO.			
City of Arvin	198	.01	.00
City of Delano	170	.01	.00
City of Ridgecrest	291	.0075	.00
LAKE CO.			
City of Clearlake	058	.005	.00
City of Lakeport	101	.005	.00
LOS ANGELES CO.			
City of Avalon	219	.02	.00
City of Commerce	307	.02	.00
City of Compton (Eff. 10-1-16)	449	.025	.00
City of Culver City	305	.02	.00
City of El Monte	222	.02	.00
City of Inglewood	220	.02	.00
City of La Mirada	309	.025	.00
City of Pico Rivera	223	.025	.00
City of San Fernando	348	.02	.00
City of Santa Monica	250	.02	.00
City of So. El Monte	252	.02	.00
City of South Gate	221	.025	.00
MADERA CO.			
	144	.005	.00
SUBTOTAL (2)		\$.00

Continued on page 2

SUBTOTAL DISTRICT TAX (Page 1, add and enter the subtotals from (1) and (2) above.)	\$.00
SUBTOTAL DISTRICT TAX (Page 2, add and enter the subtotals from (3) and (4) from page 2.)	.00
SUBTOTAL DISTRICT TAX (Page 3, add and enter the subtotals from (5) and (6) from page 3.)	.00
TOTAL DISTRICT TAX (Add Page 1 through Page 3 subtotals. Enter here and on line 18 on the front of your Sales and Use Tax Return.)	\$.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
MARIN CO.	311	.01	.00
Town of Corte Madera (Eff. 4-1-14)	354	.015	.00
Town of Fairfax	314	.015	.00
City of Larkspur (Eff. 4-1-14)	356	.015	.00
City of Novato (Eff. 4-1-16)	434	.0125	.00
Town of San Anselmo (Eff. 4-1-14)	358	.015	.00
City of San Rafael (Eff. 4-1-14)	360	.0175	.00
City of Sausalito (Eff. 4-1-15)	393	.015	.00
MARIPOSA CO.	103	.005	.00
MENDOCINO CO.	269	.00125	.00
City of Fort Bragg	284	.01125	.00
City of Point Arena	271	.00625	.00
City of Ukiah	273	.00625	.00
City of Willits	270	.00625	.00
MERCED CO.			
City of Atwater	346	.005	.00
City of Gustine	224	.005	.00
City of Los Banos	104	.005	.00
City of Merced	127	.005	.00
MONO CO.			
Town of Mammoth Lakes	183	.005	.00
MONTEREY CO.	394	.00125	.00
City of Carmel-by-the-Sea (Eff. 4-1-15)	400	.01125	.00
City of Del Rey Oaks (Eff. 4-1-15)	410	.01625	.00
City of Gonzales (Eff. 4-1-15)	408	.00625	.00
City of Greenfield (Eff. 4-1-16)	436	.01875	.00
City of King City (Eff. 4-1-15)	402	.00625	.00
City of Marina (Eff. 4-1-15)	397	.01125	.00
City of Monterey (Eff. 4-1-15)	404	.01125	.00
City of Pacific Grove (Eff. 4-1-15)	396	.01125	.00
City of Salinas (Eff. 4-1-15)	406	.01625	.00
City of Sand City (Eff. 4-1-15)	412	.01125	.00
City of Seaside (Eff. 4-1-15)	395	.01125	.00
City of Soledad (Eff. 4-1-15)	398	.01125	.00
NAPA CO.	065	.005	.00
NEVADA CO.	067	.00125	.00
City of Grass Valley	318	.00625	.00
City of Nevada City	320	.01	.00
Town of Truckee (Eff. 10-1-14)	370	.00875	.00
ORANGE CO.	037	.005	.00
City of La Habra	204	.01	.00

SUBTOTAL (3)	\$.00
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
City of Stanton (Eff. 4-1-15)	414	.015	.00
RIVERSIDE CO.	026	.005	.00
City of Cathedral City	232	.015	.00
City of Coachella (Eff. 4-1-15)	416	.015	.00
City of Palm Springs	275	.015	.00
SACRAMENTO CO.	023	.005	.00
City of Galt	206	.01	.00
City of Isleton (Eff. 10-1-16)	443	.01	.00
City of Rancho Cordova (Eff. 4-1-15)	418	.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
City of San Bernardino	149	.0075	.00
SAN DIEGO CO.	013	.005	.00
City of El Cajon (Eff. 4-1-15)	431	.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 (Eff. 4-1-14)	362	.015	.00
SAN LUIS OBISPO CO.			
City of Arroyo Grande	154	.005	.00
City of Atascadero (Eff. 4-1-15)	419	.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 San Mateo	328	.0175	.00
City of So. San Francisco (Eff. 4-1-16)	438	.02	.00
SANTA BARBARA CO.	030	.005	.00
City of Guadalupe (Eff. 4-1-15)	421	.0075	.00
City of Santa Maria	295	.0075	.00

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
SANTA CLARA CO. 332		.0125	.00
City of Campbell 333		.015	.00
City of San Jose 445 (Eff. 10-1-16)		.015	.00
SANTA CRUZ CO. 062		.0075	.00
City of Capitola 335		.0125	.00
City of Santa Cruz 159		.0125	.00
City of Scotts Valley 364 (Eff. 4-1-14)		.0125	.00
City of Watsonville 372 (Eff. 10-1-14)		.015	.00
SHASTA CO.			
City of Anderson 373 (Eff. 10-1-14)		.005	.00
SISKIYOU CO.			
City of Dunsmuir 439 (Eff. 4-1-16)		.005	.00
City of Mt. Shasta 266		.0025	.00
City of Weed 432 (Eff. 7-1-15)		.0025	.00
SOLANO CO. 066			
City of Benicia 423 (Eff. 4-1-15)		.01125	.00
City of Fairfield 337		.01125	.00
City of Rio Vista 339		.00875	.00
City of Vacaville 341		.00375	.00
City of Vallejo 277		.01125	.00
SONOMA CO. 259			
City of Cotati 375 (Eff. 10-1-14)		.0175	.00
City of Healdsburg 343		.0125	.00
City of Rohnert Park 262		.0125	.00
City of Santa Rosa 264		.0125	.00
City of Sebastopol 345		.015	.00
City of Sonoma 297		.0125	.00
STANISLAUS CO. 059			
City of Ceres 173		.00625	.00
City of Oakdale 279		.00625	.00
TEHAMA CO.			
City of Corning 446 (Eff. 10-1-16)		.005	.00
City of Red Bluff 424 (Eff. 4-1-15)		.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 163		.0075	.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
TUOLUMNE CO.			
City of Sonora 093		.005	.00
VENTURA CO.			
City of Oxnard 213		.005	.00
City of Port Hueneme 214		.005	.00
YOLO CO.			
City of Davis 376 (Eff. 10-1-14)		.01	.00
City of West Sacramento 081		.005	.00
City of Woodland 236		.0075	.00
YUBA CO.			
City of Marysville 447 (Eff. 10-1-16)		.01	.00
City of Wheatland 265		.005	.00

SUBTOTAL (5)	\$.00
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SUBTOTAL (6)	\$.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 our 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 our Customer Service Center at 1-800-400-7115 to see if you qualify for filing our EZ2 return (BOE-401-EZ2).

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 in San Benito County. These transactions would be reported on the line for the City of Hollister.
- 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.

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. 10-1-16)	443	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 our website at www.boe.ca.gov or call our 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.

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