

SCHEDULE AE1 - 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-AE2, SCHEDULE AE2 - 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 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)	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 <small>(Eff. 4-1-14)</small>	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 <small>(Eff. 4-1-14)</small>	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 10 on the front of your Consumer Use Tax Return.)</i>	\$.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
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. 218			
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 Downey (Eff. 4-1-17) 474		.02	.00
City of El Monte 222		.02	.00
City of Inglewood 220		.02	.00
City of La Mirada 309		.025	.00
City of Long Beach (Eff. 1-1-17) 441		.025	.00
City of Lynwood (Eff. 4-1-17) 470		.025	.00
City of Pico Rivera 223		.025	.00
City of San Fernando 348		.02	.00
City of Santa Monica (Eff. 4-1-17) 472		.025	.00
City of So. El Monte 252		.02	.00
City of South Gate 221		.025	.00
MADERA CO. 144			
City of Madera (Eff. 4-1-17) 476		.01	.00
MARIN CO. 311			
Town of Corte Madera (Eff. 4-1-14) 354		.015	.00
Town of Fairfax (Eff. 4-1-17) 478		.0175	.00
City of Larkspur (Eff. 4-1-14) 356		.015	.00
City of Novato (Eff. 4-1-16) 434		.0125	.00
SUBTOTAL (3)		\$.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
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			
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 (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 (Eff. 4-1-17) 504		.0075	.00
City of Nevada City (Eff. 4-1-17) 506		.015	.00
Town of Truckee (Eff. 4-1-17) 503		.01	.00
ORANGE CO. 037		.005	.00
City of Fountain Valley (Eff. 4-1-17) 512		.015	.00
City of La Habra 204		.01	.00
City of La Palma (Eff. 4-1-17) 508		.015	.00
City of Stanton (Eff. 4-1-15) 414		.015	.00
City of Westminster (Eff. 4-1-17) 510		.015	.00
PLACER CO.			
Town of Loomis (Eff. 4-1-17) 513		.0025	.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 Hemet (Eff. 4-1-17) 515		.015	.00
City of Indio (Eff. 4-1-17) 517		.015	.00
City of La Quinta (Eff. 4-1-17) 521		.015	.00
City of Menifee (Eff. 4-1-17) 525		.015	.00
City of Palm Springs 275		.015	.00
City of Riverside (Eff. 4-1-17) 519		.015	.00
City of Temecula (Eff. 4-1-17) 523		.015	.00
SACRAMENTO CO. 023		.005	.00
City of Galt 206		.01	.00
City of Isleton (Eff. 4-1-17) 527		.015	.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

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 (Eff. 4-1-17) 530		.015	.00
SAN DIEGO CO. 013		.005	.00
City of Chula Vista (Eff. 4-1-17) 532		.01	.00
City of Del Mar (Eff. 4-1-17) 534		.015	.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. 4-1-17) 538		.0175	.00
City of Tracy (Eff. 4-1-17) 536		.01	.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 Belmont (Eff. 4-1-17) 540		.02	.00
City of East Palo Alto (Eff. 4-1-17) 542		.02	.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 (5)	\$.00
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SUBTOTAL (6)	\$.00
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SCHEDULE AE1 - 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.			
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 (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)			
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.			
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-AE1, SCHEDULE AE1 - Short Form
COMPUTATION SCHEDULE FOR DISTRICT TAX**

Step 1. Enter taxable sales from return.

A1. Enter the amount from line 8 on the front of your *Consumer Use Tax Return*.

Step 2. Calculate transactions subject to district tax.

A2/A3. Enter purchases of tangible personal property on which district use tax does not apply.

A4. Subtract A2/A3 from A1. Enter the result on A4.

If your line A4 is \$0.00, you are finished with your Schedule AE1. Enter \$0.00 on line 10 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-AE2, 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 10 on the front of your *Consumer Use Tax Return*.