

SCHEDULE B - DETAILED ALLOCATION BY COUNTY OF SALES AND USE TAX TRANSACTIONS

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE		
	YOUR ACCOUNT NO.	

PLEASE READ INSTRUCTIONS ON BACK BEFORE PREPARING THIS SCHEDULE

A	B	C	A	B	C
COUNTY IN WHICH TRANSACTION OCCURRED	CODE	TRANSACTIONS SUBJECT TO TAX	COUNTY IN WHICH TRANSACTION OCCURRED	CODE	TRANSACTIONS SUBJECT TO 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 taxable transactions for all counties listed above
- B2 Total taxable transactions reported on CDTFA-530, *Schedule C*
- B3 Total taxable transactions reported on CDTFA-531-F, *Schedule F*
- B4 Total taxable transaction reported on CDTFA-531-H, *Schedule H*, line H3
- B5 Add lines B1-B4 and enter the total here. The sum of lines B1-B4 should equal line 12 on CDTFA-401-A, or line 12 on CDTFA-401-GS, or line 1 on CDTFA-401-E

B1 \$
B2 \$
B3 \$
B4 \$
B5 \$

INSTRUCTIONS FOR COMPLETING CDTFA-531, SCHEDULE B, DETAILED ALLOCATION BY COUNTY OF LOCAL SALES AND USE TAX TRANSACTIONS

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 CDTFA-531, *Schedule B, Detailed Allocation by County of Sales and Use Tax Transactions*. Enter in column C, after the name of the appropriate county, the amount of the taxable transaction subject to tax according to the instructions below that are applicable to your business.

1. AUCTIONEERS (Regulations 1802 and 1803)

For auction events at temporary sales locations where taxable gross sales are \$500,000 or more, taxable transactions should be reported on CDTFA 531-H, *Schedule H*. For all other auction events at temporary sales locations, the amount of taxable transactions 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.

2. OUT-OF-STATE RETAILERS WHO HAVE BEEN AUTHORIZED BY CDTFA TO OPERATE UNDER SECTION 6015

(Regulation 1802)

Enter in column C the amount of taxable transactions 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 taxable transactions on sales made from vending machines located in each county. The taxable transactions on sales of equipment or other transactions at your permanent place of business should be reported on CDTFA-530, *Schedule C*.

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

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 **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 taxable transaction should be reported on CDTFA-531-H, *Schedule H*.

Sales of goods negotiated out of state and delivered from a **stock of goods in state**, should be on reported on CDTFA 530, *Schedule C*.

5. 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 CDTFA-531-H, *Schedule H*, or continue to report on CDTFA 531, *Schedule B*.

6. CONSTRUCTION CONTRACTORS (Regulation 1806)

A contractor must report the taxable transactions with respect to materials and fixtures involved in construction contracts according to the county location of the jobsite where use occurred. Enter amount in column C opposite the appropriate county.

For transactions applicable to retail store sales or regular retail sales at your permanent place of business which do not involve a construction contract, the taxable amount should be reported on CDTFA-530, *Schedule C*.

7. 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 tax is liable for use tax on such purchases. If the property is used at a location which a seller's permit is *not* required, or at a location where a use tax permit is not issued, 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, or at a location where a use tax permit is not issued, and is a purchase of \$500,000 or more, the taxable transaction should be reported on CDTFA 531-H, *Schedule H*.

8. MOTOR VEHICLE LEASES

If you are a lessor of motor vehicles who is not required to use CDTFA-531-F, *Schedule F*, you should report the taxable transaction on this Schedule in the county where the vehicle is registered.

9. MOBILE TRUCK VENDORS – ITINERANT VENDORS

If you do not maintain a permanent place of business, but carry your merchandise with you or solicit door to door, you are considered an itinerant vendor. Enter the amount of your taxable sales opposite the county in which the sales transaction occurred in column C.

NOTE: If you are furnished with CDTFA-530, *Schedule C, Detailed Allocation by Suboutlet of Sales and Use Tax Transactions*, the amount entered on line B2 must agree with the total amount shown on CDTFA-530, *Schedule C*.