

STATE, LOCAL, AND DISTRICT CONSUMER USE TAX RETURN

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

CDTFA USE ONLY
EFF
PM

**READ INSTRUCTIONS
BEFORE PREPARING**

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION
PO BOX 942879
SACRAMENTO CA 94279-8002

Please check this box if this filing represents an **AMENDED RETURN**

1	Enter the purchase price of tangible personal property subject to California state use tax which has not been paid to a retailer (<i>exclude vehicles, vessels, and aircraft</i>)	1	\$	.00			
2	State use tax 6 percent (<i>multiply line 1 by .0600</i>)	2		.00				
3	County use tax 1/4 percent (<i>multiply line 1 by .0025</i>)	3		.00				
4	Local use tax 1 percent (<i>multiply line 1 by .01</i>) Additional schedule(s) required	4		.00				
5	District tax (<i>you must complete CDTFA-531-A2, Schedule A2, if you are engaged in business in a transaction and use tax district</i>)	5		.00				
6	Total state, county, local, and district use tax (<i>add lines 2, 3, 4, and 5</i>)	6		.00				
7	Credit for current period partial exemptions (<i>enter the total amount from page 2, line 6</i>)	7		.00				
8	Credit for tax paid to other state(s) (<i>CDTFA-531-P is required to take this credit</i>)	8		.00				
9	Credit for aircraft common carrier partial exemption (<i>CDTFA-531-X is required to claim this exemption</i>)	9		.00				
10	Net state, county, local, and district tax (<i>add lines 7, 8, and 9 and subtract the total from line 6</i>)	10		.00				
11	Less tax prepayments	1st prepayment (tax only) \$	+	2nd prepayment (tax only) \$	= Total prepayments	11	\$.00
12	Remaining use tax due (<i>subtract line 11 from line 10</i>)	12		.00				
13	PENALTY (<i>multiply line 12 by 10 percent [0.10] if payment made after due date shown above</i>)	13		.00				
14	INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is INTEREST RATE CALCULATOR	14		.00				
15	TOTAL AMOUNT DUE AND PAYABLE (<i>add lines 12, 13, and 14</i>)	15	\$	.00			

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE
PAID PREPARER'S USE ONLY	PAID PREPARER'S NAME	PAID PREPARER'S TELEPHONE NUMBER	

Make check or money order payable to California Department of Tax and Fee Administration.
Write your account number on your check or money order. Make a copy of this document for your records.



STATE, LOCAL, AND DISTRICT CONSUMER USE TAX RETURN

YOUR ACCOUNT NUMBER	REPORTING PERIOD
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SECTION A. Partial State Tax Exemptions

1	Amount subject to the teleproduction equipment exemption	16	\$.00
2	Amount subject to the farm equipment exemption	17		.00
3	Amount subject to the diesel fuel used in farming and food processing exemption	18		.00
4	Amount subject to the timber harvesting equipment and machinery exemption	19		.00
5	Amount subject to the racehorse breeding stock exemption	20		.00
6	Total partial state tax exemptions (add lines 1 through 5)	21		.00
7	State tax exemption rate	22		.05
8	Total Section A (multiply line 6 by line 7)	23	\$	.00

SECTION B. Partial State Tax Exemption at .039375 Partial Exemption Rate

1	Manufacturing and research and development equipment	24	\$	.00
2	Zero-emission transit bus	25		.00
3	Subtotal Section B (add line 1 and 2)	26		.00
4	Partial exemption rate	27		.039375
5	Total Section B (multiply line 3 by line 4)	28	\$	.00

6	Total Current Period Partial Exemptions (add the totals from Section A and B as referenced by the "<", then enter here and on page 1, line 7)	29	\$.00
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INSTRUCTIONS - STATE, LOCAL, AND DISTRICT CONSUMER USE TAX RETURN*(Please refer to publication 110, California Use Tax Basics, for additional information about reporting the use tax.)*

You can file your return online by going to www.cdtfa.ca.gov and select *File a Return*. When you file online you can pay by credit card, paper check, or electronic check (ACH Debit).

Credit Card Payments. You can use a Discover/Novus, MasterCard, VISA, or American Express credit card to pay your taxes. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 1-855-292-8931 or through our website at www.cdtfa.ca.gov. **Be sure to sign and mail your return.**

This return should be filed by persons who are not required to hold a seller's permit but who are liable for state, local, and district use tax payable directly to the State.

Holders of seller's permits should file a CDTFA-401-A, *State, Local, and District Sales and Use Tax Return*, which may be obtained on our website at www.cdtfa.ca.gov.

You do not owe use tax if:

- a. California sales tax was paid at the time an item was purchased, or
- b. you pay rent on an item for which sales or use tax has been paid by the lessor on their purchase price. This applies as long as the item has not been substantially modified, or
- c. the item is specifically exempt from tax, such as food products for human consumption. For additional information on exemptions, see Parts 1, 1.5, and 1.6 of Division 2 of the Revenue and Taxation Code.

TOP OF PAGE 1

Note: If you received a return in the mail, begin your instructions on line 1 below.

If you have an account number, enter it in the space provided. Enter your name, personal or business address, city, state, and ZIP Code. To get additional information on California use tax, visit our website at www.cdtfa.ca.gov.

PREPARATION OF RETURN

Line 1. Purchases subject to use tax. Enter the total purchase price of items subject to use tax.

Line 2. State use tax. Multiply the total purchase price on line 1 by the state use tax rate.

Line 3. County use tax. Multiply the total purchase price on line 1 by the county use tax rate.

Line 4. Local use tax. Multiply the total purchase price on line 1 by the local tax rate. Additional schedules may apply:
CDTFA-531 - Schedule B - purchases subject to use tax consumed at places other than your registered location.
CDTFA-530 - Schedule C - complete Schedule C if you have one or more registered location(s) in California.
CDTFA-531-H - Schedule H - use tax transactions of \$500,000 or more subject to use tax at a place other than your registered location(s).

Line 5. District tax. Use the total purchase price on line 1 to complete CDTFA-531-A2 and enter the total district tax on this line.

Line 6. Total state, county, local, and district use tax. Add lines 2, 3, 4, and 5.

Line 7. Credit for current period partial exemptions. Enter the total partial state tax exemptions amount from Section B, line 6 on page 2 to receive a credit for the partial exemptions.

Line 8. Credit for tax paid to other state(s). CDTFA-531-P, *Schedule P – Tax Paid to Other State(s)* is required to claim this credit.

Line 9. Credit for aircraft common carrier partial exemption. CDTFA-531-X, *Schedule X – Partial Exemption from Bradley-Burns Local Taxes Aircraft Common Carrier* is required to claim this exemption.

Line 10. Net state, county, local, and district tax. Add lines 7, 8, and 9 and subtract the total from line 6.

Line 11. If your account is a "Tax Prepayment Account" and you made tax prepayments, enter the amounts paid in the proper spaces on line 11. If your account is not a "Tax Prepayment Account", no tax prepayments should have been made and you should leave line 11 blank.

Line 12. Remaining use tax due. Subtract line 11 from line 10.

Line 13. Penalty of 10 percent is due if your tax payment is made or your return is filed after the due date shown at the top of the return. Multiply line 12 by 10 percent (.10).

Returns and payments must be postmarked or received by the due date of the return to be considered timely. If the due date falls on Saturday, Sunday, or a state holiday, returns postmarked or received by the next business day will be considered timely. If you will be filing your return late, you may qualify for an extension. A request for an extension of time to file a tax return may be submitted online by selecting "Request a Filing Extension" from the "File a Return" drop-down menu on our website at www.cdtfa.ca.gov.

Penalties for persons required to make payments by Electronic Funds Transfer:

A 10 percent penalty applies if a required return payment is made by any method other than by Electronic Funds Transfer (EFT).

A 10 percent penalty applies if you file your return after the due date even though your tax payment was made timely through EFT.

Penalties imposed as described above may not cumulatively exceed 10 percent of the total taxes due.

PREPARATION OF RETURN (continued)**PAGE 2 SECTION A.****Partial State Tax Exemptions: Lines 1 through 5**

1. Teleproduction Equipment Exemption. Enter the *Teleproduction Equipment Exemption* amount on line 1. Complete this line to claim an exemption for purchases made by qualified persons of tangible personal property used primarily:

- In teleproduction or other postproduction services for film or video that include editing, film and video transfers, transcoding, dubbing, subtitling, credits, closed captioning, audio production, special effects (visual or sound), graphics, or animation, or
- With respect to property with a useful life of at least one year, to maintain, repair, measure, or test property used primarily in teleproduction or other postproduction services.

A qualified person is a business that is primarily engaged in providing the specialized motion picture or video postproduction services described above.

This exemption does not apply to the sale or use of any tangible personal property that is used primarily in administration, general management, or marketing (used 50 percent or more of the time in one or more of those activities).

2. Farm Equipment Exemption. Enter the *Farm Equipment Exemption* amount on line 2. Complete this line to claim a partial exemption for qualified sales and purchases of qualified farm equipment, machinery and their parts. It also applies to qualified lease payments for farm equipment and machinery paid on or after September 1, 2001.

3. Diesel Fuel Used in Farming and Food Processing Exemption. Enter the *Diesel Fuel Used for Farming and Food Processing Exemption* amount on line 3. Complete this line to claim a partial exemption for qualified sales and purchases of diesel fuel used in farming activities or food processing. The diesel fuel must be consumed during the activities of a farming business as set forth in Internal Revenue Code 263A. Qualifying diesel fuel may be used in either a motor vehicle or other equipment, such as generators.

4. Timber Harvesting Machinery and Equipment Exemption. Enter the *Timber Harvesting Equipment and Machinery Exemption* amount on line 4. Complete this line to claim a partial exemption for qualified sales and purchases of timber harvesting equipment and machinery.

5. Racehorse Breeding Stock Exemption. Enter the *Racehorse Breeding Stock* amount on line 5. Complete this line to claim a partial exemption for qualified sales and purchases of racehorse breeding stock. Racehorse breeding stock means racehorses capable of and purchased solely for the purpose of breeding.

6. Total Partial State Tax Exemptions. Add the amounts in lines 1 through 5 and enter the total on line 6.

8. Total Section A. Multiply the amount on line 6 by the partial state tax exemption rate on line 7 and enter on line 8.

SECTION B. Partial State Tax Exemption at .039375 Partial Exemption Rate

1. Manufacturing and Research and Development Equipment Exemption. Enter the amount subject to the Manufacturing and Research and Development Equipment Exemption. Complete this line to claim a partial state tax exemption for qualified purchases of qualified manufacturing and research and development equipment, as described below. For additional information for this exemption refer to Regulation 1525.4, *Manufacturing and Research and Development Equipment*, or see our Manufacturing Exemption Tax Guide located at www.cdtfa.ca.gov/sutax/manufacturing_exemptions.htm.

To be eligible under this law, the purchaser must meet all three of these conditions:

- Be engaged in certain types of business, also known as a “qualified person”.
- Purchase “qualified property”.
- Use that qualified property for the uses allowed by this law.

2. Zero-Emission Transit Bus Exemption. Complete this line to claim a partial state tax exemption for sales and leases of zero-emission technology transit buses by the following qualifying purchasers:

- City, county, or city and county; or
- Transportation or transit district; or
- Public agencies that provide transit services to the public.

3. Subtotal Section B. Add line 1 and 2 and enter the total on line 3.

5. Total Section B. Multiply line 3 by line 4 and enter the result on line 5.

6. Total Current Period Partial Exemptions. Add total for Section A and B and enter on line 6, and on page 1, line 7 to receive a credit for your partial exempt transactions.

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

DUE ON OR BEFORE	
	YOUR ACCOUNT NUMBER

A1	ENTER amount from line 12 on CDTFA-401-A or CDTFA-401-GS , or from line 1 on CDTFA-401-E	\$	.00
A2/A3	ENTER all transactions subject to only the state rate of 7.25% (see instructions)	-	.00
A4	SUBTRACT line A2/A3 from line A1 (Allocate this amount to the correct district tax areas in column A5.)	\$	.00

PLEASE READ THE INSTRUCTIONS ON PAGE 12 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
ALAMEDA COUNTY (Exp. 6-30-21) 378	Discontinued			.02	\$.00
ALAMEDA COUNTY (Eff. 7-1-21) 927				.03	.00
City of Alameda (Exp. 6-30-21) 648	Discontinued			.025	.00
City of Alameda (Eff. 7-1-21) 928				.035	.00
City of Albany (Exp. 6-30-21) 429	Discontinued			.025	.00
City of Albany (Eff. 7-1-21) 929				.035	.00
City of Emeryville (Exp. 6-30-21) 772	Discontinued			.0225	.00
City of Emeryville (Eff. 7-1-21) 930				.0325	.00
City of Hayward (Exp. 6-30-21) 430	Discontinued			.025	.00
City of Hayward (Eff. 7-1-21) 931				.035	.00
City of Newark (Exp. 6-30-21) 451	Discontinued			.025	.00
City of Newark (Eff. 7-1-21) 932				.035	.00
City of San Leandro (Exp. 6-30-21) 380	Discontinued			.025	.00
City of San Leandro (Eff. 7-1-21) 933				.035	.00
City of Union City (Exp. 6-30-21) 428	Discontinued			.025	.00
City of Union City (Eff. 7-1-21) 934				.035	.00
AMADOR COUNTY 194				.005	.00
BUTTE COUNTY					
City of Oroville (Eff. 4-1-19) 649				.01	.00
Town of Paradise 381				.005	.00
SUBTOTAL A11a (Add amounts in column A10 on this page. Enter the total here and on line A11a below.)				\$	.00

Continued on page 2

A11a	SUBTOTAL DISTRICT TAX (Page 1, enter the total from line A11a above.)	\$	.00
A11b	SUBTOTAL DISTRICT TAX (Page 2, enter the total from line A11b on page 2.)		.00
A11c	SUBTOTAL DISTRICT TAX (Page 3, enter the total from line A11c on page 3.)		.00
A11d	SUBTOTAL DISTRICT TAX (Page 4, enter the total from line A11d on page 4.)		.00
A11e	SUBTOTAL DISTRICT TAX (Page 5, enter the total from line A11e on page 5.)		.00
A11f	SUBTOTAL DISTRICT TAX (Page 6, enter the total from line A11f on page 6.)		.00
A11g	SUBTOTAL DISTRICT TAX (Page 7, enter the total from line A11g on page 7.)		.00
A11h	SUBTOTAL DISTRICT TAX (Page 8, enter the total from line A11h on page 8.)		.00
A11i	SUBTOTAL DISTRICT TAX (Page 9, enter the total from line A11i on page 9.)		.00
A11j	SUBTOTAL DISTRICT TAX (Page 10, enter the total from line A11j on page 10.)		.00
A11k	SUBTOTAL DISTRICT TAX (Page 11, enter the total from line A11k on page 11.)		.00
A11	TOTAL DISTRICT TAX (Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, A11j, and A11k. Enter here and on line 16 of CDTFA-401-A or CDTFA-401-GS , or on line 5 on CDTFA-401-E.)	\$	.00

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
CALAVERAS COUNTY					
City of Angels Camp (Eff. 4-1-19) 650				.005	\$.00
COLUSA COUNTY					
City of Williams 139				.005	.00
CONTRA COSTA COUNTY (Exp. 3-31-21) 025	Discontinued			.01	.00
CONTRA COSTA COUNTY (Eff. 4-1-21) 816				.015	.00
City of Antioch (Exp. 3-31-19) 350	Discontinued			.015	.00
City of Antioch (Exp. 3-31-21) 652	Discontinued			.02	.00
City of Antioch (Eff. 4-1-21) 817				.025	.00
City of Concord (Exp. 3-31-21) 242	Discontinued			.015	.00
City of Concord (Eff. 4-1-21) 819				.025	.00
City of El Cerrito (Exp. 3-31-21) 383	Discontinued			.025	.00
City of El Cerrito (Eff. 4-1-21) 820				.03	.00
City of Hercules (Exp. 3-31-21) 286	Discontinued			.015	.00
City of Hercules (Eff. 4-1-21) 821				.02	.00
City of Martinez (Exp. 3-31-19) 453	Discontinued			.015	.00
City of Martinez (Exp. 3-31-21) 654	Discontinued			.02	.00
City of Martinez (Eff. 4-1-21) 822				.025	.00
Town of Moraga (Exp. 3-31-21) 301	Discontinued			.02	.00
Town of Moraga (Eff. 4-1-21) 823				.025	.00
City of Orinda (Exp. 3-31-21) 303	Discontinued			.015	.00
City of Orinda (Eff. 4-1-21) 825				.025	.00
City of Pinole (Exp. 3-31-21) 385	Discontinued			.02	.00
City of Pinole (Eff. 4-1-21) 826				.025	.00
City of Pittsburg (Exp. 3-31-21) 288	Discontinued			.015	.00
City of Pittsburg (Eff. 4-1-21) 827				.02	.00
City of Pleasant Hill (Exp. 3-31-21) 455	Discontinued			.015	.00
City of Pleasant Hill (Eff. 4-1-21) 828				.02	.00
City of Richmond (Exp. 3-31-21) 387	Discontinued			.02	.00
City of Richmond (Eff. 4-1-21) 829				.025	.00
City of San Pablo (Exp. 3-31-21) 609	Discontinued			.015	.00
City of San Pablo (Eff. 4-1-21) 830				.02	.00
DEL NORTE COUNTY (Exp. 3-31-21) 388	Discontinued			.0025	.00
DEL NORTE COUNTY (Eff. 4-1-21) 832				.0125	.00
City of Crescent City (Eff. 4-1-21) 834				.0125	.00
EL DORADO COUNTY					
City of Placerville 457				.01	.00
City of So. Lake Tahoe (Exp. 3-31-21) 097	Discontinued			.005	.00
City of So. Lake Tahoe (Eff. 4-1-21) 836				.015	.00
FRESNO COUNTY 099				.00725	.00
City of Fresno (Eff. 7-1-21) 961				.011	.00

SUBTOTAL A11b (Add amounts in column A10 on this page. Enter the total here and on line A11b on page 1 of Schedule A2.)	\$.00
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SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Coalinga (Eff. 4-1-19) 656				.01725	\$.00
City of Fowler (Eff. 4-1-19) 658				.01725	.00
City of Huron 352				.01725	.00
City of Kerman (Eff. 4-1-19) 660				.01725	.00
City of Kingsburg 636				.01725	.00
City of Parlier (Eff. 4-1-20) 756				.01725	.00
City of Reedley (Exp. 6-30-20) 177	Discontinued			.01225	.00
City of Reedley (Eff. 7-1-20) 778				.01975	.00
City of Sanger 179				.01475	.00
City of Selma 169				.01225	.00
GLENN COUNTY					
City of Orland 458				.005	.00
HUMBOLDT COUNTY					
City of Arcata 425				.0125	.00
City of Eureka (Exp. 6-30-21) 427	Discontinued			.0125	.00
City of Eureka (Eff. 7-1-21) 936				.02	.00
City of Fortuna 460				.0125	.00
City of Rio Dell 391				.015	.00
City of Trinidad 426				.0125	.00
IMPERIAL COUNTY					
City of Calexico 230				.01	.00
City of El Centro 462				.01	.00
INYO COUNTY					
City of Bishop (Eff. 4-1-21) 838				.015	.00
KERN COUNTY					
City of Arvin 198				.01	.00
City of Bakersfield (Eff. 4-1-19) 741				.01	.00
City of Delano 170				.01	.00
City of Ridgecrest 463				.01	.00
City of Wasco 464				.01	.00
KINGS COUNTY					
City of Corcoran 603				.01	.00
LAKE COUNTY					
City of Clearlake 468				.015	.00
City of Lakeport 466				.015	.00
LOS ANGELES COUNTY					
City of Alhambra (Eff. 7-1-20) 780				.03	.00
City of Arcadia (Eff. 1-1-20) 754				.03	.00
City of Avalon 595				.0275	.00
City of Azusa (Eff. 7-1-20) 782				.03	.00
City of Bell Gardens (Eff. 4-1-21) 840				.03	.00
SUBTOTAL A11c (Add amounts in column A10 on this page. Enter the total here and on line A11c on page 1 of Schedule A2.)					\$.00

Continued on page 4

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Bellflower (Eff. 4-1-21) 842				.03	\$.00
City of Burbank (Eff. 4-1-19) 662				.03	.00
City of Carson (Eff. 7-1-21) 844				.03	.00
City of Commerce (Exp. 3-31-21) 596	Discontinued			.0275	.00
City of Commerce (Eff. 4-1-21) 846				.03	.00
City of Compton 589				.03	.00
City of Covina (Eff. 4-1-19) 664				.03	.00
City of Cudahy (Eff. 4-1-19) 678				.03	.00
City of Culver City (Exp. 3-31-19) 597	Discontinued			.0275	.00
City of Culver City (Eff. 4-1-19) 666				.03	.00
City of Downey 598				.0275	.00
City of Duarte (Eff. 7-1-20) 784				.03	.00
City of El Monte 599				.0275	.00
City of Gardena (Eff. 7-1-20) 786				.03	.00
City of Glendale (Eff. 4-1-19) 674				.03	.00
City of Glendora (Eff. 7-1-19) 752				.03	.00
City of Hawaiian Gardens (Eff. 10-1-20) 788				.03	.00
City of Hawthorne 611				.03	.00
City of Huntington Park 638				.03	.00
City of Inglewood 600				.0275	.00
City of Irwindale (Eff. 4-1-20) 764				.03	.00
City of Lakewood (Eff. 7-1-20) 792				.03	.00
City of Lancaster (Eff. 4-1-21) 848				.03	.00
City of La Puente (Eff. 4-1-19) 670				.0275	.00
City of La Verne (Eff. 7-1-20) 790				.03	.00
City of Lawndale (Eff. 4-1-19) 676				.03	.00
City of Lomita (Eff. 4-1-21) 850				.03	.00
City of Long Beach 588				.03	.00
City of Lynwood 590				.03	.00
City of Monrovia (Eff. 4-1-20) 758				.03	.00
City of Montebello (Eff. 7-1-20) 794				.03	.00
City of Norwalk (Eff. 7-1-20) 796				.03	.00
City of Palmdale (Eff. 4-1-21) 852				.03	.00
City of Paramount (Eff. 7-1-20) 798				.03	.00
City of Pasadena (Eff. 4-1-19) 680				.03	.00
City of Pico Rivera 582				.03	.00
City of Pomona (Eff. 4-1-19) 668				.03	.00
City of San Fernando (Exp. 3-31-21) 602	Discontinued			.0275	.00
City of San Fernando (Eff. 4-1-21) 854				.03	.00
City of San Gabriel (Eff. 7-1-20) 800				.03	.00
City of Santa Fe Springs (Eff. 4-1-19) 672				.0325	.00
City of Santa Monica 591				.03	.00
SUBTOTAL A11d (Add amounts in column A10 on this page. Enter the total here and on line A11d on page 1 of Schedule A2.)					\$.00

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Sierra Madre (Eff. 4-1-20) 760				.03	\$.00
City of Signal Hill (Eff. 4-1-21) 856				.03	.00
City of So. El Monte (Exp. 3-31-21) 601	Discontinued			.0275	.00
City of So. El Monte (Eff. 4-1-21) 858				.03	.00
City of South Gate 580				.03	.00
City of South Pasadena (Eff. 4-1-20) 762				.03	.00
City of Vernon (Eff. 10-1-20) 812				.03	.00
City of West Hollywood (Eff. 4-1-21) 860				.03	.00
City of Whittier (Eff. 7-1-20) 802				.03	.00
MADERA COUNTY 144				.005	.00
City of Chowchilla (Eff. 4-1-19) 682				.015	.00
City of Madera 476				.01	.00
MARIN COUNTY 311				.01	.00
Town of Corte Madera 640				.0175	.00
Town of Fairfax 478				.0175	.00
City of Larkspur 613				.0175	.00
City of Novato 434				.0125	.00
Town of San Anselmo 358				.015	.00
City of San Rafael (Exp. 3-31-21) 360	Discontinued			.0175	.00
City of San Rafael (Eff. 4-1-21) 862				.02	.00
City of Sausalito 393				.015	.00
MARIPOSA COUNTY 103				.005	.00
MENDOCINO COUNTY 615				.00625	.00
City of Fort Bragg 616				.01625	.00
City of Point Arena 617				.01125	.00
City of Ukiah 618				.01625	.00
City of Willits (Exp. 3-31-21) 619	Discontinued			.01125	.00
City of Willits (Eff. 4-1-21) 864				.01875	.00
MERCED COUNTY 481				.005	.00
City of Atwater 485				.01	.00
City of Gustine 484				.01	.00
City of Los Banos (Exp. 3-31-19) 482	Discontinued			.01	.00
City of Los Banos (Eff. 4-1-19) 684				.015	.00
City of Merced 483				.01	.00
MONO COUNTY					
Town of Mammoth Lakes 183				.005	.00
MONTEREY COUNTY 487				.005	.00
City of Carmel-by-the-Sea (Exp. 6-30-20) 495	Discontinued			.015	.00
City of Carmel-by-the-Sea (Eff. 7-1-20) 804				.02	.00

SUBTOTAL A11e (Add amounts in column A10 on this page. Enter the total here and on line A11e on page 1 of Schedule A2.)	\$.00
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SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Del Rey Oaks	490			.02	\$.00
City of Gonzales (Exp. 3-31-21)	498	Discontinued		.01	.00
City of Gonzales (Eff. 4-1-21)	866			.015	.00
City of Greenfield	494			.0225	.00
City of King City (Exp. 3-31-19)	496	Discontinued		.01	.00
City of King City (Eff. 4-1-19)	686			.015	.00
City of Marina (Exp. 3-31-19)	492	Discontinued		.015	.00
City of Marina (Eff. 4-1-19)	688			.02	.00
City of Monterey (Exp. 6-30-20)	497	Discontinued		.015	.00
City of Monterey (Eff. 7-1-20)	806			.02	.00
City of Pacific Grove	491			.015	.00
City of Salinas	489			.02	.00
City of Sand City	499			.015	.00
City of Seaside	605			.02	.00
City of Soledad (Exp. 3-31-21)	493	Discontinued		.015	.00
City of Soledad (Eff. 4-1-21)	868			.02	.00
NAPA COUNTY	631			.005	.00
City of St. Helena	632			.01	.00
NEVADA COUNTY	502			.0025	.00
City of Grass Valley	642			.0125	.00
City of Nevada City	630			.01125	.00
Town of Truckee	503			.01	.00
ORANGE COUNTY	037			.005	.00
City of Fountain Valley	512			.015	.00
City of Garden Grove (Eff. 4-1-19)	696			.015	.00
City of La Habra	204			.01	.00
City of La Palma	508			.015	.00
City of Los Alamitos (Eff. 4-1-21)	870			.02	.00
City of Placentia (Eff. 4-1-19)	690			.015	.00
City of Santa Ana (Eff. 4-1-19)	692			.02	.00
City of Seal Beach (Eff. 4-1-19)	694			.015	.00
City of Stanton	414			.015	.00
City of Westminster	510			.015	.00
PLACER COUNTY					
Town of Loomis	513			.0025	.00
City of Roseville (Eff. 4-1-19)	697			.005	.00
RIVERSIDE COUNTY	026			.005	.00
City of Blythe (Eff. 10-1-20)	814			.015	.00
City of Cathedral City	232			.015	.00
City of Coachella	416			.015	.00

SUBTOTAL A11f (Add amounts in column A10 on this page. Enter the total here and on line A11f on page 1 of Schedule A2.)	\$.00
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SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Corona (Eff. 7-1-21) 938				.015	\$.00
City of Hemet 515				.015	.00
City of Indio 517				.015	.00
City of Lake Elsinore (Eff. 4-1-21) 872				.015	.00
City of La Quinta 521				.015	.00
City of Menifee 525				.015	.00
City of Murrieta (Eff. 4-1-19) 701				.015	.00
City of Norco (Eff. 4-1-19) 699				.015	.00
City of Palm Springs 621				.02	.00
City of Riverside 519				.015	.00
City of San Jacinto (Eff. 4-1-21) 874				.015	.00
City of Temecula 523				.015	.00
City of Wildomar (Eff. 4-1-19) 703				.015	.00
SACRAMENTO COUNTY 023				.005	.00
City of Galt 206				.01	.00
City of Isleton (Exp. 9-30-21) 527	Discontinued			.015	.00
City of Isleton (Eff. 10-1-21) 962				.01	.00
City of Rancho Cordova (Exp. 3-31-21) 418	Discontinued			.01	.00
City of Rancho Cordova (Eff. 4-1-21) 876				.015	.00
City of Sacramento (Exp. 3-31-19) 322	Discontinued			.01	.00
City of Sacramento (Eff. 4-1-19) 705				.015	.00
SAN BENITO COUNTY (Eff. 4-1-19) 706				.01	.00
City of Hollister (Exp. 3-31-19) 171	Discontinued			.01	.00
City of Hollister (Eff. 4-1-19) 707				.02	.00
City of San Juan Bautista (Exp. 3-31-19) 106	Discontinued			.0075	.00
City of San Juan Bautista (Eff. 4-1-19) 708				.0175	.00
SAN BERNARDINO COUNTY 031				.005	.00
City of Barstow (Eff. 4-1-19) 710				.015	.00
City of Montclair (Exp. 3-31-21) 108	Discontinued			.0075	.00
City of Montclair (Eff. 4-1-21) 878				.0175	.00
City of Redlands (Eff. 4-1-21) 880				.015	.00
City of San Bernardino (Exp. 3-31-21) 149	Discontinued			.0075	.00
City of San Bernardino (Eff. 4-1-21) 882				.015	.00
City of Victorville (Eff. 4-1-21) 884				.015	.00
Town of Yucca Valley 530				.015	.00
SAN DIEGO COUNTY 013				.005	.00
City of Chula Vista 644				.015	.00
City of Del Mar 534				.015	.00

SUBTOTAL A11g (Add amounts in column A10 on this page. Enter the total here and on line A11g on page 1 of Schedule A2.)	\$.00
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Continued on page 8

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of El Cajon	431			.01	\$.00
City of Imperial Beach (Eff. 4-1-21)	886			.015	.00
City of La Mesa	210			.0125	.00
City of National City	137			.015	.00
City of Oceanside (Eff. 4-1-19)	712			.01	.00
City of Vista	151			.01	.00
SAN FRANCISCO COUNTY (Exp. 6-30-21)	052	Discontinued		.0125	.00
SAN FRANCISCO COUNTY (Eff. 7-1-21)	940			.01375	.00
SAN JOAQUIN COUNTY	038			.005	.00
City of Lathrop	324			.015	.00
City of Lodi (Eff. 4-1-19)	714			.01	.00
City of Manteca	153			.01	.00
City of Stockton	538			.0175	.00
City of Tracy	536			.01	.00
SAN LUIS OBISPO COUNTY					
City of Arroyo Grande	154			.005	.00
City of Atascadero (Exp. 3-31-21)	419	Discontinued		.005	.00
City of Atascadero (Eff. 4-1-21)	888			.015	.00
City of Grover Beach (Exp. 3-31-21)	155	Discontinued		.005	.00
City of Grover Beach (Eff. 4-1-21)	925			.015	.00
City of Morro Bay (Exp. 3-31-21)	156	Discontinued		.005	.00
City of Morro Bay (Eff. 4-1-21)	889			.015	.00
City of Paso Robles (Exp. 3-31-21)	325	Discontinued		.005	.00
City of Paso Robles (Eff. 4-1-21)	891			.015	.00
City of Pismo Beach	185			.005	.00
City of San Luis Obispo (Exp. 3-31-21)	157	Discontinued		.005	.00
City of San Luis Obispo (Eff. 4-1-21)	892			.015	.00
SAN MATEO COUNTY (Exp. 6-30-19)	327	Discontinued		.015	.00
SAN MATEO COUNTY (Exp. 6-30-21)	743	Discontinued		.02	.00
SAN MATEO COUNTY (Eff. 7-1-21)	942			.02125	.00
City of Belmont (Exp. 6-30-19)	540	Discontinued		.02	.00
City of Belmont (Exp. 6-30-21)	745	Discontinued		.025	.00
City of Belmont (Eff. 7-1-21)	943			.02625	.00
City of Burlingame (Exp. 6-30-19)	623	Discontinued		.0175	.00
City of Burlingame (Exp. 6-30-21)	746	Discontinued		.0225	.00
City of Burlingame (Eff. 7-1-21)	944			.02375	.00
City of Daly City (Exp. 6-30-21)	895	Discontinued		.025	.00
City of Daly City (Eff. 7-1-21)	945			.02625	.00
City of East Palo Alto (Exp. 6-30-19)	542	Discontinued		.02	.00
City of East Palo Alto (Exp. 6-30-21)	747	Discontinued		.025	.00
City of East Palo Alto (Eff. 7-1-21)	946			.02625	.00
SUBTOTAL A11h (Add amounts in column A10 on this page. Enter the total here and on line A11h on page 1 of Schedule A2.)					\$.00

Continued on page 9

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
City of Redwood City (Exp. 6-30-19) 716	Discontinued			.02	\$.00
City of Redwood City (Exp. 6-30-21) 748	Discontinued			.025	.00
City of Redwood City (Eff. 7-1-21) 947				.02625	.00
City of San Bruno (Exp. 6-30-21) 766	Discontinued			.025	.00
City of San Bruno (Eff. 7-1-21) 948				.02625	.00
City of San Mateo (Exp. 6-30-19) 328	Discontinued			.0175	.00
City of San Mateo (Exp. 6-30-21) 749	Discontinued			.0225	.00
City of San Mateo (Eff. 7-1-21) 949				.02375	.00
City of So. San Francisco (Exp. 6-30-19) 438	Discontinued			.02	.00
City of So. San Francisco (Exp. 6-30-21) 750	Discontinued			.025	.00
City of So. San Francisco (Eff. 7-1-21) 950				.02625	.00
SANTA BARBARA COUNTY 030				.005	.00
City of Carpinteria (Eff. 4-1-19) 720				.0175	.00
City of Guadalupe (Exp. 3-31-21) 421	Discontinued			.0075	.00
City of Guadalupe (Eff. 4-1-21) 897				.015	.00
City of Lompoc (Eff. 7-1-20) 808				.015	.00
City of Santa Barbara 625				.015	.00
City of Santa Maria (Exp. 3-31-19) 295	Discontinued			.0075	.00
City of Santa Maria (Eff. 4-1-19) 718				.015	.00
SANTA CLARA COUNTY (Exp. 6-30-21) 544	Discontinued			.0175	.00
SANTA CLARA COUNTY (Eff. 7-1-21) 952				.01875	.00
City of Campbell (Exp. 6-30-21) 545	Discontinued			.02	.00
City of Campbell (Eff. 7-1-21) 953				.02125	.00
City of Los Gatos (Exp. 6-30-21) 722	Discontinued			.01875	.00
City of Los Gatos (Eff. 7-1-21) 954				.02	.00
City of Milpitas (Exp. 6-30-21) 899	Discontinued			.02	.00
City of Milpitas (Eff. 7-1-21) 955				.02125	.00
City of San Jose (Exp. 6-30-21) 546	Discontinued			.02	.00
City of San Jose (Eff. 7-1-21) 956				.02125	.00
SANTA CRUZ COUNTY (Exp. 3-31-19) 548	Discontinued			.0125	.00
Santa Cruz County Unincorporated Area (Eff. 4-1-19) 724				.0175	.00
City of Capitola 549				.0175	.00
City of Santa Cruz 646				.02	.00
City of Scotts Valley (Exp. 6-30-20) 552	Discontinued			.0175	.00
City of Scotts Valley (Eff. 7-1-20) 810				.025	.00
City of Watsonville 551				.02	.00
SHASTA COUNTY					
City of Anderson 373				.005	.00

SUBTOTAL A11i (Add amounts in column A10 on this page. Enter the total here and on line A11i on page 1 of Schedule A2.)	\$.00
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Continued on page 10

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
SISKIYOU COUNTY					
City of Dunsmuir	439			.005	\$.00
City of Mt. Shasta	266			.0025	.00
City of Weed	432			.0025	.00
City of Yreka	553			.005	.00
SOLANO COUNTY					
	066			.00125	.00
City of Benicia	423			.01125	.00
City of Fairfield	337			.01125	.00
City of Rio Vista	339			.00875	.00
City of Suisun City	555			.01125	.00
City of Vacaville	557			.00875	.00
City of Vallejo	277			.01125	.00
SONOMA COUNTY	(Exp. 3-31-19) 559	Discontinued		.00875	.00
SONOMA COUNTY	(Exp. 3-31-21) 744	Discontinued		.01	.00
SONOMA COUNTY	(Eff. 4-1-21) 910			.0125	.00
City of Cotati	(Exp. 3-31-19) 565	Discontinued		.01875	.00
City of Cotati	(Eff. 3-31-21) 726	Discontinued		.02	.00
City of Cotati	(Eff. 4-1-21) 911			.0225	.00
City of Healdsburg	(Exp. 3-31-19) 564	Discontinued		.01375	.00
City of Healdsburg	(Exp. 3-31-21) 727	Discontinued		.015	.00
City of Healdsburg	(Eff. 4-1-21) 912			.0175	.00
City of Petaluma	(Eff. 4-1-21) 914			.0225	.00
City of Rohnert Park	(Exp. 3-31-19) 562	Discontinued		.01375	.00
City of Rohnert Park	(Exp. 3-31-21) 728	Discontinued		.015	.00
City of Rohnert Park	(Eff. 4-1-21) 915			.0175	.00
City of Santa Rosa	(Exp. 3-31-19) 561	Discontinued		.01375	.00
City of Santa Rosa	(Exp. 3-31-21) 732	Discontinued		.0175	.00
City of Santa Rosa	(Exp. 6-30-21) 916	Discontinued		.02	.00
City of Santa Rosa	(Eff. 7-1-21) 959			.02	.00
City of Sebastopol	(Exp. 3-31-19) 560	Discontinued		.01625	.00
City of Sebastopol	(Exp. 3-31-21) 729	Discontinued		.0175	.00
City of Sebastopol	(Eff. 4-1-21) 917			.02	.00
City of Sonoma	(Exp. 3-31-19) 563	Discontinued		.01375	.00
City of Sonoma	(Exp. 3-31-21) 730	Discontinued		.015	.00
City of Sonoma	(Eff. 4-1-21) 918			.0175	.00
STANISLAUS COUNTY					
	567			.00625	.00
City of Ceres	568			.01125	.00
City of Oakdale	569			.01125	.00
City of Turlock	(Eff. 4-1-21) 920			.01375	.00

SUBTOTAL A11j (Add amounts in column A10 on this page. Enter the total here and on line A11j on page 1 of Schedule A2.)	\$.00
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Continued on page 11

SCHEDULE A2 – COMPUTATION SCHEDULE FOR DISTRICT TAX – Long Form

ACCOUNT NUMBER			REPORTING PERIOD		
DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
TEHAMA COUNTY					
City of Corning	446			.005	\$.00
City of Red Bluff	424			.0025	.00
TULARE COUNTY					
City of Dinuba	162			.005	.00
City of Dinuba	165			.0125	.00
City of Exeter (Eff. 4-1-21)	922			.015	.00
City of Farmersville	629			.015	.00
City of Lindsay	607			.015	.00
City of Porterville (Exp. 3-31-19)	166	Discontinued		.01	.00
City of Porterville (Eff. 4-1-19)	734			.02	.00
City of Tulare	167			.01	.00
City of Visalia	571			.0125	.00
City of Woodlake	627			.015	.00
TUOLUMNE COUNTY					
City of Sonora	093			.005	.00
VENTURA COUNTY					
City of Oxnard (Exp. 3-31-21)	213	Discontinued		.005	.00
City of Oxnard (Eff. 4-1-21)	924			.02	.00
City of Port Hueneme (Exp. 3-31-19)	214	Discontinued		.005	.00
City of Port Hueneme (Eff. 4-1-19)	736			.015	.00
City of Santa Paula	572			.01	.00
City of Ventura	573			.005	.00
YOLO COUNTY					
City of Davis	376			.01	.00
City of West Sacramento (Exp. 3-31-19)	575	Discontinued		.0075	.00
City of West Sacramento (Eff. 4-1-19)	738			.01	.00
City of Woodland	236			.0075	.00
YUBA COUNTY					
Yuba County Unincorporated Area (Eff. 4-1-19)	739			.01	.00
City of Marysville	447			.01	.00
City of Wheatland	265			.005	.00

SUBTOTAL A11k (Add amounts in column A10 on this page. Enter the total here and on line A11k on page 1 of Schedule A2.)	\$.00
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INSTRUCTIONS FOR COMPLETING CDTFA-531-A2, SCHEDULE A2 — Long Form COMPUTATION SCHEDULE FOR DISTRICT TAX

Step 1. Enter taxable sales from return.

A1. Enter the Taxable Transactions or Total Purchases from line 12 on [CDTFA-401-A](#), or line 12 on [CDTFA-401-GS](#), or line 1 on [CDTFA-401-E](#) in box A1.

Step 2. Enter all transactions subject to only the state rate of 7.25% (with no additional collection of district tax) on A2/A3.

A2/A3. Enter purchases of items purchased for use in a location where no district tax is in effect. Also, 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 California Department of Tax and Fee Administration (CDTFA) website at www.cdtfa.ca.gov, for a definition of “engaged in business.”)

Step 3. Calculate transactions subject to district tax.

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

If your line A4 is \$0.00 and you have no adjustments for prior periods, you are finished with your Schedule A2. Enter \$0.00 on line 16 of [CDTFA-401-A](#) or [CDTFA-401-GS](#), or line 5 of [CDTFA-401-E](#). You may want to call our Customer Service Center at 1-800-400-7115 (CRS:711) to see if you qualify for filing the EZ return ([CDTFA-401-EZ](#)). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Step 4. Report transactions by district.

A5. Using the total from line A4, allocate your transaction totals to 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. Please see the *Reporting transactions by location* example on the next page.

Step 5. Enter district adjustments.

Please note that district tax adjustments made on this schedule are only for ones realized in the period covered by this return and schedule. All prior period adjustments must be made on [CDTFA-531-Q](#), *Schedule Q — Tax Recovery*.

A6/A7. If you have adjustments for one or more districts, enter amounts in this column. Entries in this column will increase or decrease the amount of tax distributed to districts for which you have adjustments.

Enter the following adjustments by district. (You do not need an entry in column A5 to enter an adjustment in column A6/A7.)

Note: Please attach an explanation of any adjustments to your Schedule A2.

The following examples are positive (+) adjustments:

- *Items you purchased without paying district tax.* If you paid state and local sales tax on a purchase, but not district tax, and if you made a taxable use of the item in a tax district, add the price of the item for that district.
- *Amounts collected for a discontinued district.* If you collected taxes for a district that has been discontinued and have not paid those taxes to the CDTFA, add the amounts on which you collected those taxes. Do not enter those amounts on line A5. If a discontinued district is not listed, call 1-800-400-7115 (CRS:711) for assistance.

The following examples are negative (-) adjustments:

- Transactions included in line A5 that represent the sale or use of merchandise before the effective date of a district.
- *Fixed-price contracts.* Deduct the sales price or lease payments (excluding amounts collected as tax) for qualifying fixed-price contracts. A fixed-price contract is one entered into before the effective date of the district tax, which: (1) fixes the amount of the sales or lease price; (2) specifically states the amount or rate of tax based on the rate in effect when the contract was executed; and (3) does not give either party the right to terminate the contract upon notice. (See Regulation 1661 for information on leases of mobile transportation equipment.)
- *Merchandise used outside the district.* If you paid district tax on a purchase and first used the item in a different district, you may need to enter adjustments on A6/A7. Call 1-800-400-7115 (CRS:711) for assistance.

A8. Add or subtract each district amount shown in A6/A7 from each district amount on A5. Enter the total for each district amount in column A8.

A9. If you enter adjustments in A6/A7 for a transaction taxed at a rate different from the rate shown on A9, call 1-800-400-7115 (CRS:711) for assistance.

A10. Multiply A8 by A9. Enter the result in column A10. Based on adjustments in A6/A7, A10 may result in a negative number.

Step 6. Enter your total district tax due.

A11a. Page 1, enter the subtotal of column A10 on line A11a.

A11b. Page 2, enter the subtotal of column A10 on line A11b and on A11b on page 1.

A11c. Page 3, enter the subtotal of column A10 on line A11c and on A11c on page 1.

A11d. Page 4, enter the subtotal of column A10 on line A11d and on A11d on page 1.

A11e. Page 5, enter the subtotal of column A10 on line A11e and on A11e on page 1.

A11f. Page 6, enter the subtotal of column A10 on line A11f and on A11f on page 1.

A11g. Page 7, enter the subtotal of column A10 on line A11g and on A11g on page 1.

A11h. Page 8, enter the subtotal of column A10 on line A11h and on A11h on page 1.

A11i. Page 9, enter the subtotal of column A10 on line A11i and on A11i on page 1.

A11j. Page 10, enter the subtotal of column A10 on line A11j and on A11j on page 1.

A11k. Page 11, enter the subtotal of column A10 on line A11k and on A11k on page 1.

A11. Add lines A11a, A11b, A11c, A11d, A11e, A11f, A11g, A11h, A11i, A11j, and A11k. Enter this amount on line A11 and on line 16 of [CDTFA-401-A](#) or [CDTFA-401-GS](#), or on line 5 on [CDTFA-401-E](#).

Reporting transactions by location example:

Example: Your sales less deductions is \$24,000, which represents:

- Transactions of \$6,000 subject to district tax in Sacramento County but not in the City of Galt, the City of Isleton, the City of Rancho Cordova, or in the City of Sacramento.
- Transactions of \$2,000 plus a positive (+) adjustment of \$500 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 plus a negative (-) adjustment of \$1,000 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 \$2,000 subject to district tax in San Benito County but not in the City of Hollister or in the City of San Juan Bautista.
- 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 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
SACRAMENTO COUNTY	023	6,000	6,000	.005	30.00
City of Galt	206	2,000	2,500	.01	25.00
City of Isleton	527	1,000	1,000	.015	15.00
City of Rancho Cordova (Exp. 3-31-21)	418	Discontinued		.01	
City of Rancho Cordova (Eff. 4-1-21)	876	2,000	2,000	.015	30.00
City of Sacramento (Exp. 3-31-19)	322	Discontinued		.01	
City of Sacramento (Eff. 4-1-19)	705	3,000	2,000	.015	30.00
SAN BENITO COUNTY	706	2,000	2,000	.01	20.00
City of Hollister (Exp. 3-31-19)	171	Discontinued		.01	
City of Hollister (Eff. 4-1-19)	707	4,000	4,000	.02	80.00
City of San Juan Bautista (Exp. 3-31-19)	106	Discontinued		.0075	
City of San Juan Bautista (Eff. 4-1-19)	708	4,000	4,000	.0175	70.00

Fixed-price contract example:

To correctly report district tax on your return for fixed-price contracts, you must allocate the total amount of the fixed-price contract along with any other sales for this district in column A5 (a) at the “Current District Tax Rate” and then make a negative adjustment for the fixed-price contract amount in the same row, column A6/A7 (b). A positive adjustment will be required to properly allocate the fixed-price contract amount in column A6/A7 (c) of the district tax that was in effect at the time the contract was entered into.

In the example below, the taxpayer has \$10,000 in taxable sales to report to the City of Antioch. Of this total, \$4,000 is from a fixed-price contract entered into between January 1, 2021, and March 31, 2021.

DISTRICT TAX AREAS	A5 ALLOCATE TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
CONTRA COSTA COUNTY					
City of Antioch (Exp. 3-31-19)	350	Discontinued		.015	
City of Antioch (Exp. 3-31-21)	652	Discontinued	4,000 (c)	.02	80.00
City of Antioch (Eff. 4-1-21)	817	10,000 (a)	6,000	.025	150.00
		-4,000 (b)			