

INSTRUCTIONS FOR COMPLETING CDTFA-531-P, SCHEDULE P TAX PAID TO OTHER STATE(S)

GENERAL

CDTFA-531-P is used to calculate the credit for the tax paid to other state(s). The credit offsets the tax due for the corresponding state, county, local, and special taxing jurisdictions where the purchase was consumed. Each purchase claiming this credit must be entered separately on this schedule.

The purchase price (excluding tax) must be included in line 1 on CDTFA-401-E and line 2 for CDTFA-401-A and CDTFA-401-GS in order to claim this credit.

COLUMN A CALIFORNIA ADDRESS WHERE TAX PAID PURCHASE WAS FIRST USED

Enter the street address, city, and zip code where the merchandise that was purchased from out of state was first used.

COLUMN B PURCHASE PRICE

Enter the amount of the purchase not including any taxes paid.

COLUMN C TAX RATE PAID TO OTHER STATE(S)

Enter the tax rate percentage that was paid to other state(s) for the item(s) purchased.

COLUMN D APPLICABLE CALIFORNIA TAX RATE

Enter the California tax rate that applies to the location where the property was first used.

COLUMN E CREDIT RATE

This is the rate on which the credit will be based. The credit rate must be less than or equal to the current tax rate listed in column D. If the tax rate paid to another state was higher than the current California rate, then the rate used to calculate the credit should match the corresponding California rate.

COLUMN F CREDIT FOR TAX PAID TO OTHER STATE(S)

Multiply the purchase price for each row in column B by the corresponding credit rate(s) listed in column E and enter the total(s) in column F.

TOTAL CREDITS FOR TAX PAID TO OTHER STATE(S): Total must equal deduction claimed

Add all the amounts in column F. This total should equal the amount reported on:

- Line 20c of CDTFA-401-A and CDTFA-401-GS
- Line 8 of CDTFA-401-E

If you need additional information, please contact the California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at www.cdtfa.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.