

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**.

PLEASE ROUND CENTS TO
THE NEAREST WHOLE DOLLAR

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 6.00 percent (<i>multiply line 1 by 0.0600</i>)	2		.00				
3	County use tax 1/4 percent (<i>multiply line 1 by 0.0025</i>)	3		.00				
4	Local use tax 1.00 percent (<i>multiply line 1 by 0.01</i>). Additional schedule(s) required.	4		.00				
5	District tax (<i>you must complete CDTFA-531-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 7</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

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for **CDTFA-324-GEN-WEB**, *Privacy Notice—Website—No Action Needed*.

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		0.05
8	Total Section A (multiply line 6 by line 7)	23	\$.00

SECTION B. Partial State Tax Exemption at 0.039375 Partial Exemption Rate

1	Manufacturing and research and development equipment	24	\$.00
2	Zero-emission transit bus	25		.00
3	Zero emissions motor vehicle	26		.00
4	Subtotal Section B (add lines 1 through 3)	27		.00
5	Partial exemption rate	28		0.039375
6	Total Section B (multiply line 4 by line 5)	29	\$.00

7	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)	30	\$.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 selecting *File & Make a Payment*. 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. Electronic Funds Transfer (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 **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—Detailed Allocation by County of Sales and Use Tax Transactions*—Purchases subject to use tax consumed at places other than your registered location.

[CDTFA-530](#), *Schedule C—Detailed Allocation by Location of Sales and Use Tax Transactions*—Complete Schedule C if you have one or more registered location(s) in California.

[CDTFA-531-H](#), *Schedule H—Detailed Allocation by City of Taxable Sales and Use Tax Transactions of \$500,000 or More*—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](#), *Schedule A2—Computation Schedule for District Tax—Long Form*, 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 7 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. Less tax prepayment. 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. 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 (0.10).

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 an Extension or Relief* from the *How Do I...* drop-down menu on our website at www.cdtfa.ca.gov.

PREPARATION OF RETURN (continued)

Penalties for persons required to make payments by EFT:

- A 10 percent penalty applies if a required return payment is made by any method other than by 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.

PAGE 2 SECTION A.**Partial State Tax Exemptions: Lines 1 through 8**

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.

7. State tax exemption rate 0.05.

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 0.039375 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 [Tax Guide for Manufacturing and Research & Development Equipment Exemption](#).

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. Zero-Emission Motor Vehicle Exemption. Complete this line to claim a partial exemption from the use tax for purchases of a qualified zero-emission motor vehicle by a qualified purchaser. For additional information for this exemption, refer to Revenue and Taxation Code [section 6368.2](#).

4. Subtotal Section B. Add lines 1, 2, and 3, and enter the total on line 4.

5. Partial exemption rate 0.039375.

6. Total Section B. Multiply line 4 by line 5, and enter the result on line 6.

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

For more information, visit our website at www.cdtfa.ca.gov, or call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

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. 3-31-22) 927	Discontinued			.03	\$.00
ALAMEDA COUNTY (Eff. 4-1-22) 966				.03	.00
City of Alameda (Exp. 3-31-22) 928	Discontinued			.035	.00
City of Alameda (Eff. 4-1-22) 967				.035	.00
City of Albany (Exp. 3-31-22) 929	Discontinued			.035	.00
City of Albany (Eff. 4-1-22) 968				.035	.00
City of Emeryville (Exp. 3-31-22) 930	Discontinued			.0325	.00
City of Emeryville (Eff. 4-1-22) 969				.0325	.00
City of Hayward (Exp. 3-31-22) 931	Discontinued			.035	.00
City of Hayward (Eff. 4-1-22) 970				.035	.00
City of Newark (Exp. 3-31-22) 932	Discontinued			.035	.00
City of Newark (Eff. 4-1-22) 971				.035	.00
City of San Leandro (Exp. 3-31-22) 933	Discontinued			.035	.00
City of San Leandro (Eff. 4-1-22) 972				.035	.00
City of Union City (Exp. 3-31-22) 934	Discontinued			.035	.00
City of Union City (Eff. 4-1-22) 973				.035	.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
AMADOR COUNTY	194			.005	\$.00
City of Amador City (Eff. 1-1-25)	B13			.0075	.00
BUTTE COUNTY					
City of Chico (Eff. 4-1-23)	A09			.01	.00
City of Oroville	649			.01	.00
Town of Paradise	381			.005	.00
CALAVERAS COUNTY (Eff. 10-1-24)	A94			.01	.00
City of Angels Camp (Exp. 9-30-24)	650	Discontinued		.005	.00
City of Angels Camp (Eff. 10-1-24)	A95			.015	.00
COLUSA COUNTY (Eff. 4-1-23)	A10			.005	.00
City of Colusa (Eff. 4-1-23)	A12			.015	.00
City of Williams (Exp. 3-31-23)	139	Discontinued		.005	.00
City of Williams (Eff. 4-1-23)	A13			.01	.00
CONTRA COSTA COUNTY	816			.015	.00
City of Antioch	817			.025	.00
City of Concord	819			.025	.00
City of El Cerrito	820			.03	.00
City of Hercules	821			.02	.00
City of Martinez	822			.025	.00
Town of Moraga	823			.025	.00
City of Orinda	825			.025	.00
City of Pinole	826			.025	.00
City of Pittsburg	827			.02	.00
City of Pleasant Hill	828			.02	.00
City of Richmond	829			.025	.00
City of San Pablo (Exp. 9-30-22)	830	Discontinued		.02	.00
City of San Pablo (Eff. 10-1-22)	989			.0225	.00
City of Walnut Creek (Eff. 4-1-23)	A15			.02	.00
DEL NORTE COUNTY					
Del Norte County Unincorporated Area (Exp. 3-31-22)	832	Discontinued		.0125	.00
Del Norte County Unincorporated Area (Eff. 4-1-22)	831			.01	.00
City of Crescent City (Exp. 3-31-22)	834	Discontinued		.0125	.00
City of Crescent City (Eff. 4-1-22)	833			.01	.00
EL DORADO COUNTY					
City of Placerville	457			.01	.00
City of South Lake Tahoe	836			.015	.00
FRESNO COUNTY	099			.00725	.00
City of Fresno	961			.011	.00
City of Coalinga	656			.01725	.00
City of Fowler	658			.01725	.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

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 Huron	352			.01725	\$.00
City of Kerman	660			.01725	.00
City of Kingsburg	636			.01725	.00
City of Mendota (Eff. 7-1-23)	A77			.01975	.00
City of Parlier	756			.01725	.00
City of Reedley	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 Blue Lake (Eff. 4-1-23)	A17			.015	.00
City of Eureka	936			.02	.00
City of Ferndale (Eff. 4-1-23)	A19			.0125	.00
City of Fortuna	460			.0125	.00
City of Rio Dell (Exp. 12-31-24)	391	Discontinued		.015	.00
City of Rio Dell (Eff. 1-1-25)	B15			.0125	.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	838			.015	.00
KERN COUNTY					
Kern County Unincorporated Area (Eff. 4-1-23)	A20			.01	.00
City of Arvin	198			.01	.00
City of Bakersfield	741			.01	.00
City of Delano	170			.01	.00
City of McFarland (Eff. 4-1-23)	A21			.01	.00
City of Ridgecrest (Exp. 3-31-23)	463	Discontinued		.01	.00
City of Ridgecrest (Eff. 4-1-23)	A23			.02	.00
City of Taft (Eff. 4-1-22)	974			.01	.00
City of Tehachapi (Eff. 4-1-23)	A24			.01	.00
City of Wasco	464			.01	.00
KINGS COUNTY					
City of Avenal (Eff. 4-1-23)	A25			.01	.00
City of Corcoran	603			.01	.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
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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
LAKE COUNTY					
City of Clearlake	468			.015	\$.00
City of Lakeport	466			.015	.00
LASSEN COUNTY					
City of Susanville (Eff. 10-1-22)	990			.01	.00
LOS ANGELES COUNTY					
City of Alhambra	780			.03	.00
City of Arcadia	754			.03	.00
City of Avalon	595			.0275	.00
City of Azusa	782			.03	.00
City of Baldwin Park (Eff. 4-1-23)	A27			.03	.00
City of Bell Gardens	840			.03	.00
City of Bellflower	842			.03	.00
City of Burbank	662			.03	.00
City of Carson	844			.03	.00
City of Commerce	846			.03	.00
City of Compton	589			.03	.00
City of Covina	664			.03	.00
City of Cudahy	678			.03	.00
City of Culver City	666			.03	.00
City of Downey	598			.0275	.00
City of Duarte	784			.03	.00
City of El Monte	599			.0275	.00
City of Gardena	786			.03	.00
City of Glendale	674			.03	.00
City of Glendora	752			.03	.00
City of Hawaiian Gardens	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	764			.03	.00
City of La Cañada Flintridge (Eff. 10-1-24)	A97			.03	.00
City of Lakewood	792			.03	.00
City of Lancaster	848			.03	.00
City of La Puente	670			.0275	.00
City of La Verne	790			.03	.00
City of Lawndale	676			.03	.00
City of Lomita	850			.03	.00
City of Long Beach (Exp. 12-31-22)	588	Discontinued		.03	.00
City of Long Beach (Eff. 1-1-23)	A08			.03	.00
City of Lynwood	590			.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
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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 Malibu (Eff. 4-1-23) A29				.0275	\$.00
City of Monrovia 758				.03	.00
City of Montebello 794				.03	.00
City of Monterey Park (Eff. 4-1-23) A31				.03	.00
City of Norwalk 796				.03	.00
City of Palmdale 852				.03	.00
City of Paramount 798				.03	.00
City of Pasadena 680				.03	.00
City of Pico Rivera 582				.03	.00
City of Pomona 668				.03	.00
City of San Fernando 854				.03	.00
City of San Gabriel 800				.03	.00
City of Santa Fe Springs 672				.0325	.00
City of Santa Monica 591				.03	.00
City of Sierra Madre 760				.03	.00
City of Signal Hill 856				.03	.00
City of South El Monte 858				.03	.00
City of South Gate 580				.03	.00
City of South Pasadena 762				.03	.00
City of Torrance (Eff. 10-1-22) 992				.0275	.00
City of Vernon 812				.03	.00
City of West Hollywood 860				.03	.00
City of Whittier 802				.03	.00
MADERA COUNTY 144				.005	.00
City of Chowchilla 682				.015	.00
City of Madera 476				.01	.00
MARIN COUNTY (Exp. 3-31-22) 311	Discontinued			.01	.00
MARIN COUNTY (Exp. 9-30-22) 975	Discontinued			.0075	.00
MARIN COUNTY (Eff. 10-1-22) 994				.01	.00
Town of Corte Madera (Exp. 3-31-22) 640	Discontinued			.0175	.00
Town of Corte Madera (Exp. 9-30-22) 976	Discontinued			.015	.00
Town of Corte Madera (Eff. 10-1-22) 995				.0175	.00
Town of Fairfax (Exp. 3-31-22) 478	Discontinued			.0175	.00
Town of Fairfax (Exp. 9-30-22) 977	Discontinued			.015	.00
Town of Fairfax (Eff. 10-1-22) 996				.0175	.00
City of Larkspur (Exp. 3-31-22) 613	Discontinued			.0175	.00
City of Larkspur (Exp. 9-30-22) 978	Discontinued			.015	.00
City of Larkspur (Exp. 3-31-23) 997	Discontinued			.0175	.00
City of Larkspur (Eff. 4-1-23) A33				.02	.00
City of Novato (Exp. 3-31-22) 434	Discontinued			.0125	.00
City of Novato (Exp. 9-30-22) 979	Discontinued			.01	.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 Novato (Eff. 10-1-22) 998				.0125	\$.00
Town of San Anselmo (Exp. 3-31-22) 358	Discontinued			.015	.00
Town of San Anselmo (Exp. 9-30-22) 980	Discontinued			.0125	.00
Town of San Anselmo (Exp. 3-31-23) 999	Discontinued			.015	.00
Town of San Anselmo (Eff. 4-1-23) A35				.02	.00
City of San Rafael (Exp. 3-31-22) 862	Discontinued			.02	.00
City of San Rafael (Exp. 9-30-22) 981	Discontinued			.0175	.00
City of San Rafael (Eff. 10-1-22) A01				.02	.00
City of Sausalito (Exp. 3-31-22) 393	Discontinued			.015	.00
City of Sausalito (Exp. 9-30-22) 982	Discontinued			.0125	.00
City of Sausalito (Exp. 3-31-23) A02	Discontinued			.015	.00
City of Sausalito (Eff. 4-1-23) A37				.02	.00
MARIPOSA COUNTY (Exp. 9-30-22) 103	Discontinued			.005	.00
MARIPOSA COUNTY (Eff. 10-1-22) A04				.015	.00
MENDOCINO COUNTY (Exp. 3-31-23) 615	Discontinued			.00625	.00
MENDOCINO COUNTY (Eff. 4-1-23) A41				.00625	.00
City of Fort Bragg (Exp. 3-31-23) 616	Discontinued			.01625	.00
City of Fort Bragg (Eff. 4-1-23) A42				.01625	.00
City of Point Arena (Exp. 3-31-23) 617	Discontinued			.01125	.00
City of Point Arena (Eff. 4-1-23) A43				.01125	.00
City of Ukiah (Exp. 3-31-23) 618	Discontinued			.01625	.00
City of Ukiah (Eff. 4-1-23) A44				.01625	.00
City of Willits (Exp. 3-31-23) 864	Discontinued			.01875	.00
City of Willits (Eff. 4-1-23) A45				.01875	.00
MERCED COUNTY 481				.005	.00
City of Atwater (Exp. 3-31-23) 485	Discontinued			.01	.00
City of Atwater (Eff. 4-1-23) A47				.015	.00
City of Gustine 484				.01	.00
City of Los Banos 684				.015	.00
City of Merced (Exp. 6-30-24) 483	Discontinued			.01	.00
City of Merced (Eff. 7-1-24) A93				.01	.00
MONO COUNTY					
Town of Mammoth Lakes 183				.005	.00
MONTEREY COUNTY 487					
City of Carmel-by-the-Sea 804				.02	.00
City of Del Rey Oaks 490				.02	.00
City of Gonzales 866				.015	.00
City of Greenfield 494				.0225	.00
City of King City 686				.015	.00
City of Marina 688				.02	.00
City of Monterey 806				.02	.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 Pacific Grove (Exp. 9-30-22) 491	Discontinued			.015	\$.00
City of Pacific Grove (Eff. 10-1-22) A06				.02	.00
City of Salinas 489				.02	.00
City of Sand City (Exp. 3-31-23) 499	Discontinued			.015	.00
City of Sand City (Eff. 4-1-23) A49				.02	.00
City of Seaside 605				.02	.00
City of Soledad 868				.02	.00
NAPA COUNTY 631				.005	.00
City of St. Helena 632				.01	.00
NEVADA COUNTY 502				.0025	.00
City of Grass Valley (Exp. 9-30-24) 642	Discontinued			.0125	.00
City of Grass Valley (Eff. 10-1-24) A81				.01625	.00
City of Nevada City (Exp. 6-30-24) 964	Discontinued			.01125	.00
City of Nevada City (Eff. 7-1-24) A83				.01625	.00
Town of Truckee (Exp. 9-30-24) 503	Discontinued			.01	.00
Town of Truckee (Eff. 10-1-24) A99				.0125	.00
ORANGE COUNTY 037				.005	.00
City of Fountain Valley 512				.015	.00
City of Garden Grove 696				.015	.00
City of La Habra 204				.01	.00
City of La Palma 508				.015	.00
City of Los Alamitos 870				.02	.00
City of Placentia 690				.015	.00
City of Santa Ana 692				.02	.00
City of Seal Beach 694				.015	.00
City of Stanton 414				.015	.00
City of Westminster (Exp.12-31-22) 510	Discontinued			.015	.00
City of Westminster (Exp. 6-30-24) A51	Discontinued			.015	.00
City of Westminster (Eff. 7-1-24) A85				.02	.00
PLACER COUNTY					
Town of Loomis 513				.0025	.00
City of Roseville 697				.005	.00
RIVERSIDE COUNTY 026				.005	.00
City of Blythe 814				.015	.00
City of Cathedral City 232				.015	.00
City of Coachella 416				.015	.00
City of Corona 938				.015	.00
City of Hemet 515				.015	.00
City of Indio 517				.015	.00
City of Lake Elsinore 872				.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 La Quinta	521			.015	\$.00
City of Menifee	525			.015	.00
City of Murrieta	701			.015	.00
City of Norco	699			.015	.00
City of Palm Springs	621			.02	.00
City of Riverside	519			.015	.00
City of San Jacinto	874			.015	.00
City of Temecula	523			.015	.00
City of Wildomar	703			.015	.00
SACRAMENTO COUNTY	023			.005	.00
City of Elk Grove (Eff. 4-1-23)	A53			.015	.00
City of Galt (Exp. 3-31-23)	206	Discontinued		.01	.00
City of Galt (Eff. 4-1-23)	A55			.02	.00
City of Isleton (Exp. 3-31-22)	962	Discontinued		.01	.00
City of Isleton (Eff. 4-1-22)	985			.015	.00
City of Rancho Cordova	876			.015	.00
City of Sacramento	705			.015	.00
SAN BENITO COUNTY	706			.01	.00
City of Hollister	707			.02	.00
City of San Juan Bautista	708			.0175	.00
SAN BERNARDINO COUNTY	031			.005	.00
City of Barstow	710			.015	.00
City of Chino (Eff. 7-1-24)	A87			.015	.00
City of Colton (Eff. 4-1-23)	A57			.015	.00
City of Montclair	878			.0175	.00
City of Ontario (Eff. 4-1-23)	A59			.015	.00
City of Redlands	880			.015	.00
City of San Bernardino	882			.015	.00
City of Victorville	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
City of El Cajon	431			.01	.00
City of Imperial Beach	886			.015	.00
City of La Mesa	210			.0125	.00
City of National City	137			.015	.00
City of Oceanside	712			.01	.00
City of Solana Beach (Eff. 4-1-23)	A61			.015	.00
City of Vista	151			.01	.00
SAN FRANCISCO COUNTY	940			.01375	.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
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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
SAN JOAQUIN COUNTY	038			.005	\$.00
City of Lathrop	324			.015	.00
City of Lodi	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	888			.015	.00
City of Grover Beach	925			.015	.00
City of Morro Bay	889			.015	.00
City of Paso Robles	891			.015	.00
City of Pismo Beach	185			.005	.00
City of San Luis Obispo	892			.015	.00
SAN MATEO COUNTY	942			.02125	.00
City of Belmont	943			.02625	.00
City of Brisbane (Eff. 4-1-23)	A63			.02625	.00
City of Burlingame	944			.02375	.00
City of Daly City	945			.02625	.00
City of East Palo Alto	946			.02625	.00
City of Pacifica (Eff. 4-1-23)	A65			.02625	.00
City of Redwood City	947			.02625	.00
City of San Bruno	948			.02625	.00
City of San Mateo	949			.02375	.00
City of South San Francisco	950			.02625	.00
SANTA BARBARA COUNTY	030			.005	.00
City of Carpinteria	720			.0175	.00
City of Goleta (Eff. 1-1-24)	A79			.015	.00
City of Guadalupe	897			.015	.00
City of Lompoc	808			.015	.00
City of Santa Barbara	625			.015	.00
City of Santa Maria	718			.015	.00
City of Solvang (Eff. 4-1-23)	A67			.015	.00
SANTA CLARA COUNTY	952			.01875	.00
City of Campbell	953			.02125	.00
City of Los Gatos	954			.02	.00
City of Milpitas	955			.02125	.00
City of San Jose	956			.02125	.00
SANTA CRUZ COUNTY					
Santa Cruz County Unincorporated Area (Exp. 6-30-24)	724	Discontinued		.0175	.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
Santa Cruz County Unincorporated Area (Eff. 7-1-24) A89				.0225	\$.00
City of Capitola 549				.0175	.00
City of Santa Cruz (Exp. 6-30-24) 646	Discontinued			.02	.00
City of Santa Cruz (Eff. 7-1-24) A91				.025	.00
City of Scotts Valley 810				.025	.00
City of Watsonville (Exp. 3-31-23) 551	Discontinued			.02	.00
City of Watsonville (Eff. 4-1-23) A69				.025	.00
SHASTA COUNTY					
City of Anderson 373				.005	.00
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					
City of Benicia (Exp. 9-30-24) 423	Discontinued			.01125	.00
City of Benicia (Eff. 10-1-24) B02				.01875	.00
City of Fairfield 337				.01125	.00
City of Rio Vista (Exp. 3-31-22) 339	Discontinued			.00875	.00
City of Rio Vista (Eff. 4-1-22) 987				.00875	.00
City of Suisun City 555				.01125	.00
City of Vacaville 557				.00875	.00
City of Vallejo (Exp. 3-31-23) 277	Discontinued			.01125	.00
City of Vallejo (Eff. 4-1-23) A71				.02	.00
SONOMA COUNTY (Exp. 9-30-24) 910	Discontinued			.0125	.00
SONOMA COUNTY (Eff. 10-1-24) B04				.0175	.00
City of Cotati (Exp. 9-30-24) 911	Discontinued			.0225	.00
City of Cotati (Eff. 10-1-24) B05				.0275	.00
City of Healdsburg (Exp. 9-30-24) 912	Discontinued			.0175	.00
City of Healdsburg (Eff. 10-1-24) B06				.0225	.00
City of Petaluma (Exp. 9-30-24) 914	Discontinued			.0225	.00
City of Petaluma (Eff. 10-1-24) B07				.0275	.00
City of Rohnert Park (Exp. 9-30-24) 915	Discontinued			.0175	.00
City of Rohnert Park (Eff. 10-1-24) B08				.0225	.00
City of Santa Rosa (Exp. 9-30-24) 959	Discontinued			.02	.00
City of Santa Rosa (Eff. 10-1-24) B09				.025	.00
City of Sebastopol (Exp. 9-30-24) 917	Discontinued			.02	.00
City of Sebastopol (Eff. 10-1-24) B10				.025	.00
City of Sonoma (Exp. 9-30-24) 918	Discontinued			.0175	.00
City of Sonoma (Eff. 10-1-24) B11				.0225	.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
STANISLAUS COUNTY					
	567			.00625	\$.00
City of Ceres	568			.01125	.00
City of Modesto (Eff. 4-1-23)	A73			.01625	.00
City of Oakdale	569			.01125	.00
City of Turlock	920			.01375	.00
TEHAMA COUNTY					
City of Corning	446			.005	.00
City of Red Bluff	424			.0025	.00
TULARE COUNTY					
	162			.005	.00
City of Dinuba	165			.0125	.00
City of Exeter	922			.015	.00
City of Farmersville	629			.015	.00
City of Lindsay	607			.015	.00
City of Porterville	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 (Exp. 3-31-23)	093	Discontinued		.005	.00
City of Sonora (Eff. 4-1-23)	A75			.015	.00
VENTURA COUNTY					
City of Oxnard	924			.02	.00
City of Port Hueneme	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	738			.01	.00
City of Woodland	236			.0075	.00
YUBA COUNTY					
Yuba County Unincorporated Area	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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Continued on page 12

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 Sales Delivered in California](#), 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 (TTY:711) to see if you qualify for filing the EZ return ([CDTFA-401-EZ](#)). Customer service representatives are available Monday through Friday from 7:30 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 (TTY: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 (TTY: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 (TTY: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 Elk Grove, 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			30.00
City of Elk Grove (Eff. 4-1-23)	A53			.015	
City of Galt (Exp. 3-31-23)	206	Discontinued		.01	
City of Galt (Eff. 4-1-23)	A55	2,000	500	.02	50.00
City of Isleton (Exp. 3-31-22)	962	Discontinued		.01	
City of Isleton (Eff. 4-1-22)	985	1,000	1,000	.015	15.00
City of Rancho Cordova	876	2,000	2,000	.015	30.00
City of Sacramento	705	3,000	-1,000	.015	30.00
SAN BENITO COUNTY	706	2,000	2,000	.01	20.00
City of Hollister	707	4,000	4,000	.02	80.00
City of San Juan Bautista	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 San Pablo. Of this total, \$4,000 is from a fixed-price contract entered into between July 1, 2022, and September 30, 2022.

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 San Pablo (Exp. 9-30-22)	830	Discontinued	4,000 (c)	.02	80.00
City of San Pablo (Eff. 10-1-22)	989	10,000 (a)	-4,000 (b)	.0225	135.00