

**SCHEDULE C-DETAILED ALLOCATION BY  
SUBOUTLET OF LOCAL SALES AND USE TAX**

The original copy of this schedule must be attached to your return.  
Read instructions before preparing.

Please round cents to the  
nearest whole dollar.

TAXING JURISDICTION IN WHICH PLACES OF BUSINESS ARE LOCATED  COLUMN 1	SUB- OUTLET NO.	TAX AREA CODE  COLUMN 2			AMOUNT OF 1% LOCAL TAX COLUMN 3
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**TOTAL:** This Schedule C total must agree with line 17 of your return unless you are provided with either BOE-531, Schedule B, or BOE-531-L, Schedule L. If you receive Schedule B, please enter this Schedule C total on line B2 of Schedule B. If you receive Schedule L, please enter this Schedule C total on line L2 of Schedule L.

OWNER'S NAME

ACCOUNT NUMBER	INDUSTRY	TAX CODE	ZIP CODE	PERIOD	PAGE
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**INSTRUCTIONS**  
**SCHEDULE C - DETAILED ALLOCATION**  
**BY SUBOUTLET OF THE 1% LOCAL SALES AND USE TAX**

**GENERAL**

When a consolidated sales and use tax return is filed, covering more than one seller's permit, the 1% local taxes must be allocated among the cities and unincorporated areas of counties in which sales outlets are located. Schedule C lists the addresses of all your places of business for which seller's permits have been issued. Locations within a single city, or within the unincorporated area of a single county, are grouped. Each group is separated from the following group by a space and an asterisk (\*).

**COLUMN 1-TAXING JURISDICTION IN WHICH PLACES OF BUSINESS ARE LOCATED**

Street addresses for your places of business are entered here as shown by our records. The taxing jurisdiction indicates the city in which the place of business is situated or the county of location if the place of business is not within a city. A county having the same name as one of its cities can be distinguished from the city by the Tax Area Code entry in Column 2. County codes show as "998" in digits 3, 4 and 5, while city codes show as different numbers. Entries in the column headed "Sub-outlet Number" provide numerical identification of your sales outlets for California State Board of Equalization (BOE) records.

If you have closed any of the business locations listed, either before or during the period covered by this return, enter the word "closed" and the date it closed just below the street address. Also include the disposition (sold, retained, etc.) of Fixed Assets and Equipment (F&E). Enter the amounts of the 1% local tax just as you do for other places of business, or the word "None" if no taxable transactions occurred during the reporting period.

If, during the reporting period, you operated any other place of business in California (including temporary location) which is not listed, enter the street address and the date the business location opened at the end of the list. If the location has no street number, enter the name of the street or road. State whether the business location is inside the city or town whose name corresponds to that of the Post Office serving the area (for example, Highland Road, three miles outside Greenburg). Do not list a post office box address. If the temporary location is a recurring location, please note "recurring" next to the address.

**COLUMN 2-TAX AREA CODE**

You need not make any entry in this column. Code numbers shown identify the taxing jurisdiction in which each place of business is located.

**COLUMN 3-AMOUNT OF 1% LOCAL TAX**

Enter in this column the amount of the 1% local tax for each place of business (including temporary location), opposite the business address. "Total for this tax code" appears where two or more places of business are located in one taxing jurisdiction. Enter in Column 3, the total local taxes for all places of business in that taxing jurisdiction opposite the asterisk (\*). If you have only one place of business in a local taxing jurisdiction, enter only the figures directly opposite the address and do not make any entry opposite the asterisk. Enter the word "None" opposite the address of any place of business operated during the period covered by this return if no tax liability accrued at that location.

**SALES OF JET FUEL (REG 1802)**

The amount of the 1% local tax from sales of jet fuel subject to sales and use tax **and delivered into an aircraft** should be entered opposite the location of the point of delivery, except for San Francisco and Ontario International Airports.

San Francisco International Airport: one-half of the 1% local tax should be entered opposite the business location coded to the City/County of San Francisco and the other one-half percent to the business location coded to the County of San Mateo.

Ontario International Airport: the 1% local tax should be entered opposite the location coded in the City of Ontario.

A multiple jurisdiction airport is defined as an airport located in one jurisdiction but owned or operated by another jurisdiction. Contact the BOE for assistance in reporting the 1% local tax for sales of jet fuel at such locations.

**SALES INVOLVING IN-STATE STOCK OF GOODS LOCATIONS**

The amount of 1% local tax from sales of goods negotiated out of state and delivered from a stock of goods in state should be entered opposite the address of the location of the stock of goods.

The amount of 1% local tax from sales of goods negotiated in state and delivered from a stock of goods in state should be entered opposite the address of the location where the sales negotiations took place.

**TOTAL AMOUNT OF LOCAL TAX**

The total of Column 3 for all pages of Schedule C should agree with line 17 of your return, unless you have received a Schedule B or Schedule L. Schedule B is used for allocating the 1% local taxes on transactions not occurring at a permanent place of business. Schedule L is used to de-allocate the 1% local tax on lender bad debt deductions. If you are preparing a Schedule L, this Schedule C total must be entered on line L2 of Schedule L. If you are preparing a Schedule B, this Schedule C total must be entered on line B2 of Schedule B.

**FOR ADDITIONAL INFORMATION, PLEASE CONTACT OUR CUSTOMER SERVICE CENTER AT 1-800-400-7115 (TTY:711).**