

INSTRUCTIONS

LOCAL TAX ALLOCATIONS FOR TEMPORARY SALES LOCATIONS

GENERAL

When you make sales at locations which are not registered as your permanent sales location or you are an auctioneer with taxable sales of \$500,000 or more at a single auction event, you are required to report those sales so that the local municipalities receive their correct share of the sales tax.

TEMPORARY SALES AND AUCTION LOCATIONS (Column A)

Name - Enter the name of the location, such as Cal-Expo, Pomona Fairplex, etc., street address, city, zip code of the temporary sales location.

The event operator or local business license office may be able to provide accurate information. If you are unable to provide an address, list the street name and a major cross street or description, such as Star Route 2, one mile north of the intersection of Elm Street and Oak Avenue.

RECURRING LOCATION?

(Column B)

If you make sales at the same temporary sales location at least once each year, check the "yes" box.

TAXABLE TRANSACTIONS

(Column C)

Enter the amount of taxable transactions for each temporary location included in line 12 of your sales tax return (line 11 of the Sales & Use Tax Return Short Form, BOE-401-EZ).

BOARD USE ONLY

Do not make any entries in this column.

1% LOCAL TAX

(Column D)

Multiply the amount in the Taxable Transactions column by .01 and place the result in this column.

**IF YOU HAVE QUESTIONS OR NEED ADDITIONAL INFORMATION,
PLEASE CONTACT OUR INFORMATION CENTER AT 1-800-400-7115.**