

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

ACCOUNTING AND REPORTING STATE-ADMINISTERED DISTRICT TRANSACTIONS (SALES) AND USE TAXES **8735.4**
(Revised 12/01)

The procedures prescribed for accounting, claim preparation, reporting and paying the State sales and use taxes are also applicable to the State-administered district transactions (sales) and use taxes. See SAM Sections 8720 through 8733.

State agencies reporting district use tax on sales or on property used at multiple locations will allocate the district use tax to the place of sales or places of use on the Computation Schedule for District Tax, Schedule A, of the State, Local, and District Consumer Use Tax Return form, BOE-401-A. The Computation Schedule for District Tax, Schedule A, is used to determine the amount of tax, if any, that should be distributed to entities imposing district tax. For information on how to apply district taxes, request a copy of Tax Tips for District Tax, Pamphlet 44, from the BOE.