

GUIDE TO PREPARE SALES TAX FOR A GAS STATION

Client Information

Company Name or Business Trade Name (DBA): 401-GS GAS STATION & MINIMART INC.

Name of Owner, Corporation, LLC, Partnership, ...

Mailing Address: 5131 LOS ANGELES STREET

City: ALHAMBRA State: CA Zip code: 91803 County: LOS ANGELES

Street Address: (if different)

City: State: CA Zip code:

Telephone: (310) 531-3100 Fax:

Signer's Name & Title: Signer's Phone: (310) 531-3100

Filing Type: Quarterly With Prepayment Batch Type: (?)

Account Number: SR 100-531135

Account 501-TK: SR TK 77-912219

Account #: 100531135 Express Login Code: r943333f

Tax Form (?)

☐ 401-A ☐ 401-EZ ☒ 401-GS Fuel Seller

☒ Vending ☐ Sch. A - Multi District Sales ☐ Sch. B

Tax Code (?)

City Code: Quarterly District Tax Area Code: District Code: Business Code: Started Date

XXXX (594-1) (594-2) (594-3) (594-4) XXXX XXXX mm/dd

Save Close

Location

Sub-Client No.	Address	City	Zip Code	County	City Code	District Tax	District Code
Add Update Delete							

1. Input Client's data:

On Main screen, click **New** at Client Information bar. Follow each field on Client Information screen and enter all information accordingly. District Tax Area Code is automatically applied using your business city & zip code. Check box **401-G**. Click **"Save"**.

CSUTax 2018 - California Sales and Use Tax System 2018

Settings Database Client List BOE Quick Sales Tax Calculator Quick Guide Help

Login Printer Selection Open Tax Returns Help Exit

CLIENT Information **SALES TAX Preparation** **FORM / APPLICATION** **Report**

Monthly Filing

2 401-EZ FILING COMPANY

Quarterly Filing Without Prepayment

401-A IN STORE ONE LOCATION ONLY

401-A VENDING ONLY WITH VENDING SALES

BILLY BAOQUOC NGUYEN

Quarterly Filing With Prepayment

401-A CHAIN RESTAURANTS INC.

401-A IN STORE PLUS VENDING SALES

401-A plus Sch. A & B TRADE SHOW SALES

401-EZ SINGLE DISTRICT SALES COMPANY

401-GS 2 GAS STATIONS PLUS VENDING SALES

401-GS GAS STATION & MINIMART INC.

ALLIANCE MINIMART, INC.

Fiscal Year Filing ended Jun 30

401-A FISCAL YEAR

401-EZ FISCAL YEAR

Calendar Year Filing

401-A CALENDAR YEAR COMPANY

401-EZ CALENDAR COMPANY

Pending

401-GS GAS STATION & MINIMART INC. 01/03/2018

2. Select a client to Prepare Sales Tax:

Highlight a selected client and click **Sales Tax Preparation** to choose a tax period to input Sales data.

Sales Tax Calculator Worksheet

RETAIL		Period	Jan-Mar	Vending	<input type="checkbox"/> Maximized
Taxable Sales & Nontaxable Sales		TOTAL SALES			
Taxable Sales :		12. Taxable Sales subject to Sales Tax \$91,954.00			
Retail Sales including Sales Tax (R1) \$100,690.00		11. Nontaxable Sales & Other Deductions \$0.00			
Sales Tax Rate 9.500%		1. Total Gross Sales (Tax excluded) (R+F+D+E)- (9) \$91,954.00			
(9). Sales Tax Due \$8,736.00		Sales Tax Rate XX			
(12). Taxable Sales \$91,954.00		9. Sales Tax Due \$8,736.00			
Nontaxable Sales :		(1). TOTAL (gross) SALES: (R+F+D+E) \$100,690.00			
(4) Sales to other Retailers \$0.00		Total Purchases PURCHASES			
(5) Nontaxable Sales of Food Products \$0.00		Purchases Subject to Use Tax <input type="checkbox"/> Sales of Fixtures & Equipment \$0.00			
(6) Nontaxable Labor \$0.00		Use Tax Rate 9.5%			
(7) Sales to the US Government \$0.00		Use Tax \$0.00			
(8) Sales in interstate or Foreign Commerce \$0.00		Total Purchases & Use Tax \$0.00			
(10) Other () \$0.00		Total Sales & Use Tax Due			
Total Non Taxable Sales & Others \$0.00		MV Fuel Sale Tax \$0.00			
(1). Total (gross) Sales (R) \$100,690.00		Diesel Sales Tax \$0.00			
MV FUEL		Retail Taxable Sales Tax \$8,736.00			
Motor Vehicle Fuel (MV) Sales		Partial Exemption Sales Tax \$0.00			
Gross MV Fuel Sales including Sales Tax (F) \$0.00		Vending Machine - Sales Tax \$0.00			
Sales Tax Rate 4.500%		Sub Total \$8,736.00			
(9). Sales Tax Due \$0.00		Purchases Use Tax \$0.00			
(12). Net MV Fuel Taxable Sales \$0.00		Total Sales & Use Tax Due \$8,736.00			
DIESEL FUEL		Gallons Purchased Sales Tax Prepaid to Fuel Suppliers			
Diesel Fuel Sales		How Do I?			
Gross Diesel Fuel Sales including Sales Tax (D) \$0.00		1. Base on your client's zip code, you will have the current sales tax rates for the selected tax period.			
Less State Excise Tax excluding from Sales Tax:		Retail Taxed & Taxable Sales: You can enter a value on 1 of 3 sections: Gross Sales, Net Sales or Sales Tax Due. Our software will calculate the rest. If you enter a value on section Retail Sales			
Total Gallons of Diesel Fuel Sold: 0.00		inc ? Mark box 'Transfer data to worksheet without sales tax' on Sales Tax Calculator Worksheet:			
State Excise Tax Rate %: 36.00%		+ If you do not want to include tax on line 1.Total (gross) Sales and line 9.			
State Excise Tax (10-s): \$0.00		+ If you have any data entered on Section B C.			
Adjusted Diesel Fuel Sales including Sales Tax (D1) \$0.00					
Sales Tax Rate 15.250%					
(9). Sales Tax Due \$0.00					
(12). Net Diesel Fuel Taxable Sales \$0.00					
Gross Sales Calculator					
<input type="checkbox"/> Without decimal					
Transfer To Main Worksheet					
Print					
Clear					
Close					
<input type="checkbox"/> Transfer data to worksheet without sales tax					

3. Input Sales Data:

Use Sales Tax Calculator Worksheet.

1. Enter either your Sales including tax, Taxable Sales or Tax included in Sales.
2. Enter Nontaxable Sales and Other Nontaxable Deductions.
3. Enter MV Fuel Tax included Gross Sales.
4. Enter Diesel Tax included Gross Sales & Total Diesel Gallon Sold.
5. Enter MV Fuel & Diesel Gallons Purchased from Fuel Sellers.

Fuel Seller

FUEL SELLER

CREDIT FOR SALES TAX PREPAID TO FUEL SUPPLIERS

Name:

SG Account:

Save & Close

Save & New

Gallons Purchased Sales Tax Paid

Fuel (5 cents /gallon) :

Diesel (25 cents /gallon) :

Aircraft Jet (8.5 cents /gallon) :

Close

After **Save & Close** this window, you will return to Main Worksheet. Click "Sales Tax Calculator" on top of main worksheet to review data and print report.

Sales Tax Calculator Worksheet

RETAIL		Period	Jan-Mar	Vending	<input type="checkbox"/> Maximized
Taxable Sales & Nontaxable Sales					
Taxable Sales :					
Retail Sales including Sales Tax (R1)	\$100,690.00				
Sales Tax Rate	9.500%				
(9). Sales Tax Due	\$8,736.00				
(12). Taxable Sales	\$91,954.00				
Nontaxable Sales :					
(4) Sales to other Retailers	\$0.00				
(5) Nontaxable Sales of Food Products	\$0.00				
(6) Nontaxable Labor	\$0.00				
(7) Sales to the US Government	\$0.00				
(8) Sales in interstate or Foreign Commerce	\$0.00				
(10) Other ()	\$0.00				
Total Non Taxable Sales & Others	\$0.00				
(1). Total (gross) Sales (R)	\$100,690.00				
MV FUEL					
Motor Vehicle Fuel (MVF) Sales					
Gross MV Fuel Sales including Sales Tax (F)	\$0.00				
Sales Tax Rate	4.500%				
(9). Sales Tax Due	\$0.00				
(12). Net MV Fuel Taxable Sales	\$0.00				
DIESEL FUEL					
Diesel Fuel Sales					
Gross Diesel Fuel Sales including Sales Tax (D)	\$0.00				
Less State Excise Tax excluding from Sales Tax:					
Total Gallons of Diesel Fuel Sold:	0.00				
State Excise Tax Rate %:	36.00%				
State Excise Tax (10-s):	\$0.00				
Adjusted Diesel Fuel Sales including Sales Tax (D1)	\$0.00				
Sales Tax Rate	15.250%				
(9). Sales Tax Due	\$0.00				
(12). Net Diesel Fuel Taxable Sales	\$0.00				
Gross Sales Calculator					
<input type="checkbox"/> Without decimal					
<input type="button" value="Transfer To Main Worksheet"/>					
<input type="button" value="Print"/>					
<input type="button" value="Clear"/>					
<input type="button" value="Close"/>					
<input type="checkbox"/> Transfer data to worksheet without sales tax					

TOTAL SALES	
12. Taxable Sales subject to Sales Tax	\$91,954.00
11. Nontaxable Sales & Other Deductions	\$0.00
1. Total Gross Sales (Tax excluded) (R+F+D+E)- (9)	\$91,954.00
Sales Tax Rate	XX
9. Sales Tax Due	\$8,736.00
(1). TOTAL (gross) SALES: (R+F+D+E)	\$100,690.00

PURCHASES	
Total Purchases	\$0.00
Purchases Subject to Use Tax <input type="checkbox"/> Sales of Fixtures & Equipment	
Use Tax Rate	9.5%
Use Tax	\$0.00
Total Purchases & Use Tax	\$0.00

Total Sales & Use Tax Due	
MV Fuel Sale Tax	\$0.00
Diesel Sales Tax	\$0.00
Retail Taxable Sales Tax	\$8,736.00
Partial Exemption Sales Tax	\$0.00
Vending Machine - Sales Tax	\$0.00
Sub Total	\$8,736.00
Purchases Use Tax	\$0.00
Total Sales & Use Tax Due	\$8,736.00

Gallons Purchased/Sales Tax Prepaid to Fuel Suppliers	
How Do I?	
1. Base on your client's zip code, you will have the current sales tax rates for the selected tax period.	
Retail Taxed & Taxable Sales: You can enter a value on 1 of 3 sections: Gross Sales, Net Sales or Sales Tax Due. Our software will calculate the rest. If you enter a value on section Retail Sales	
inc <input type="checkbox"/> Mark box 'Transfer data to worksheet without sales tax' on Sales Tax Calculator Worksheet:	
+ If you do not want to include tax on line 1.Total (gross) Sales and line 9.	
+ If you have any data entered on Section B C.	

Click "Print" to View/Save/Print the Sales Tax Calculator Report

Click "Transfer to Main Worksheet" to print E-filing report or paper tax return.

Main Worksheet

SALES TAX PREPARATION FOR SINGLE LOCATION

View / Print Tax Return Save Clear Calculator
Sales Tax Calculator

Business Name: **401-GS GAS STATION & MINIMART INC.** Telephone: (310) 531-3100
 Next Client: 401-GS GAS STATION & MINIMART INC. Period: Jan-Mar
 For Period From: To: Last 4 digit zip code: 7072

Total Sales Fuel Purchased Schedule A Section D Section E Cover Letter & Signed Date

☒ Enter data on Sales Tax Calculator Worksheet

☐ Calc from Line 12 ☐ Sales of Fixtures Equipment

	AMOUNT
1. TOTAL (gross) SALES.....1.	100,000
2. PURCHASES SUBJECT TO USE TAX.....2.	0
SECTION A. Full Deductions	
3. SALES TO OTHER RETAILER.....50.	100,000
4. SALES TO OTHER RETAILER.....50.	0
5. NONTAXABLE SALES FOR FOOD PRODUCTS.....51.	0
6. NONTAXABLE LABOR (Repair and installation).....52.	0
7. SALES TO THE UNITED STATES GOVERNMENT.....53.	0
8. SALES IN INTERSTATE OR FOREIGN COMMERCE.....54.	0
9. SALES TAX (If any) INCLUDED ON LINE 1.....55.	8,046
10. OTHER (Clearly explain)90.	0
11. Total Non Taxable	List (10) Other 8,046
12. Total Taxable	91,954

Sales Tax Rounding Adjustment : 0

401 Late Filing Calculation

How Many Months Late Filing Payment (401) : 0

501 Late Filing Calculation

How Many Months Late Filing Payment (501-TK) : 0

1150 Prepayment Forms

Last 4 digit zip code Add penalty

1st Prepayment : 4,000 7072 ☐ January

2nd Prepayment : 4,000 7072 ☐ February

E-filing Report View / Print Tax Return Save Clear Close

4. File a Sales and Use Tax Return:

On main worksheet, enter **sales tax prepayments** if you have paid for this tax period. And this is it, you are done. Our software will calculate and transfer all sales data and applicable sales taxes and tax amount due to tax forms and its schedules. Now you have 2 options to file your sale tax returns:

1. **File online:** Click **E-filing Report** to print a report and use it to transfer line by line to BOE E-filing online.
2. **File paper forms:** Click **View/Print Tax Return** to have paper tax forms to send it to BOE.

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401-GS GAS STATION & MINIMART INC.
5131 LOS ANGELES STREET, ALHAMBRA, CA 91803 * Tel. (310) 531-3100
SALES AND USE TAX CALCULATOR WORKSHEET
For Period Jan-Mar, 2018

<u>RETAIL</u>	
Taxable Sales & Nontaxable Sales	
Taxable Sales	
Retail Sales Including Sales Tax (R1)	\$100,690.00
Sales Tax Rate %	9.500%
(9). Sales Tax Due	\$8,736.00
(12). Taxable Sales	\$91,954.00
Nontaxable Sales	
(4). Sales To Other Retailers	\$0.00
(5). Nontaxable Sales for Food Products	\$0.00
(6). Nontaxable Labor (Repair and Installation)	\$0.00
(7). Sales To The United States Government	\$0.00
(8). Sales in Interstate or Foreign Commerce	\$0.00
(10). Other Deductions	
Total Other Deductions	\$0.00
Total Nontaxable & Other Deductions	\$0.00
(1). Total (gross) Sales (R)	\$100,690.00
<u>MV FUEL</u>	
Motor Vehicle Fuel (MVF) Sales	
(1). Gross MV Fuel Sales Including Sales Tax (F)	\$0.00
Sales Tax Rate %	4.500%
(9). Sales Tax Due	\$0.00
(12). Net MV Fuel Taxable Sales	\$0.00
<u>DIESEL</u>	
(1). Gross Diesel Fuel Sales Including Sales Tax (D)	\$0.00
Less State Excise Tax excluding from Sales Tax	
Total Gallons Sales	0.00
State Excise Tax Rate %	36.00%
State Excise Tax (10-s)	\$0.00
Adjusted Diesel Fuel Sales Including Sales Tax (D1)	\$0.00
Sales Tax Rate %	15.250%
(9). Sales Tax Due	\$0.00
(12). Net Diesel Fuel Taxable Sales	\$0.00
<u>(E) Manufacturing and Research & Development Equipment Exemption</u>	
Sales Tax Rate %	5.5625%
(9). Sales Tax Due	\$0.00
(12). Net Partial Exemption Taxable Sales	\$0.00

401-GS GAS STATION & MINIMART INC.
5131 LOS ANGELES STREET, ALHAMBRA, CA 91803 * Tel. (310) 531-3100
SALES AND USE TAX CALCULATOR WORKSHEET
For Period Jan-Mar, 2018

<u>TOTAL SALES</u>	
(12). Total Sales subject to Sales Tax	\$91,954.00
Total Nontaxable Sales & Other Deductions	\$0.00
(1). Total (Gross) Sales (Tax excluded) (R + F + D + E) – (9)	\$91,954.00
(9). Sales Tax Due	\$8,736.00
(1). TOTAL (Gross) SALES (R + F + D + E)	\$100,690.00

<u>VENDING MACHINE FOOD SALES</u>	
100% Taxable Sales	
1. Gross sales including sales tax (line 1)	\$0.00
Taxable sales factor (based on location tax rate line 4)	91.3242%
Taxable receipts without tax (line 12)	\$0.00
Tax Rate %	9.000%
Tax included in sales (line 9)	\$0.00
33% Taxable Sales	
1. Gross sales including sales tax (line 1)	\$0.00
Taxable sales factor (based on location tax rate line 4)	32.0482%
Taxable receipts without tax (line 12)	\$0.00
Tax Rate %	9.000%
Tax included in sales (line 9)	\$0.00
Tax exempt food sales (line 5 Section A Form 401)	\$0.00
<u>VENDING MACHINE SALES OF TANGIBLE PERSONAL PROPERTY</u>	
1. Gross sales including sales tax (line 1)	\$0.00
Tax Rate %	9.000%
Tax included in sales (line 9)	\$0.00
Taxable receipts without tax (line 12)	\$0.00
<u>VENDING MACHINE SALES OF PURIFIED DRINKING WATER</u>	
1. Gross Sales of Water (line 1)	\$0.00
Exempt - Water (line 5)	\$0.00

401-GS GAS STATION & MINIMART INC.
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SALES AND USE TAX CALCULATOR WORKSHEET
For Period Jan-Mar, 2018

<u>TOTAL SALES</u>	
(12). Total Sales subject to Sales Tax	\$91,954.00
Total Nontaxable Sales & Other Deductions	\$0.00
(1). Total (Gross) Sales (Tax excluded) – (9)	\$91,954.00
(9). Sales Tax Due	\$8,736.00
(1). TOTAL (Gross) SALES	\$100,690.00
<u>TOTAL PURCHASES</u>	
Purchases Subject to Use Tax	\$0.00
Use Tax Rate %	9.5%
Use Tax	\$0.00
Total Purchases & Use Tax	\$0.00
<u>TOTAL SALES & USE TAX DUE</u>	
MV Fuel Sale Tax	\$0.00
Diesel Sales Tax	\$0.00
Retail Taxable Sales Tax	\$8,736.00
Partial Exemption Sales Tax	\$0.00
Vending Machine - Sales Tax	\$0.00
Sub Total	\$8,736.00
Purchases Use Tax	\$0.00
Total Sales & Use Tax Due	\$8,736.00

401-GS GAS STATION & MINIMART INC.

5131 LOS ANGELES STREET, ALHAMBRA, CA 91803 * Tel. (310) 531-3100

SALES AND USE TAX ELECTRONIC FILING REPORT

For Period JAN THRU MAR 2018

Account #: 100531135 * Login Code: r943333f

	AMOUNT
<u>Sales and Purchase Information</u>	
1. Total Gross Sales	\$100,000.00
2. Purchases Subject to Use Tax	\$0.00
3. Total	\$100,000.00
<u>Deductions (Section A)</u>	
4. Sales To Other Retailers	\$0.00
5. Nontaxable Sales for Food Products	\$0.00
6. Nontaxable Labor (Repair and Installation)	\$0.00
7. Sales To The United States Government	\$0.00
8. Sales in Interstate or Foreign Commerce	\$0.00
9. Sales Tax (if any) included in Gross Sales	\$8,046.00
10. Other (clearly explain)	
11. Total Deductions	\$8,046.00
12. Total Taxable Transactions	\$91,954.00
<u>Exemptions</u>	
Partial State Tax Exemption on MVF transactions (Section D)	\$0.00
15. Net Transactions subject to Additional 5.750% State Tax on Diesel Manufacturing and Research & Development Equipment Exemption	\$0.00
	\$0.00
<u>18. Total District Tax (Schedule A-1)</u>	
Computation Schedule for District Tax LOS ANGELES Co. (Eff. 10-1-17) -	\$91,954.00
Total District Tax 594	\$2,069.00
<u>Amount Due</u>	
19. Total Tax Due	\$8,736.00
20. Less Credit (Schedule G)	
Sales Tax Prepaid to Fuel Suppliers	\$7,200.00
21. Net Total Tax Due	\$1,536.00
Less Tax Prepayment	
1st Prepayment	\$4,000.00
2nd Prepayment	\$4,000.00
22. Less Tax Prepayment	\$8,000.00
23. Remaining Tax	(\$6,464.00)
24. Penalty 10%	\$0.00
25. Interest (6% divided by 12) . Number of months overdue: 0	\$0.00
26. Total Amount Due	(\$6,464.00)

401-GS GAS STATION & MINIMART INC.

5131 LOS ANGELES STREET, ALHAMBRA, CA 91803 * Tel. (310) 531-3100

SALES AND USE TAX ELECTRONIC FILING REPORT

For Period JAN THRU MAR 2018

Account #: 100531135 * Login Code: r943333f

Schedule A-1: 18. Computation Schedule for District Tax

District Tax Area	Transaction subject to Local Tax	Tax Rate	District Tax Due
LOS ANGELES Co. (Eff.10-1-17) - 594	\$91,954.00	0.0225	\$2,069.00

Schedule G: 20. Credit for Sales Tax Prepaid to Fuel Suppliers

Suppliers		Motor Vehicle Fuels		Diesel Fuels	
Name	SG Account	Gallons	Sales Tax	Gallons	Sales Tax
SOCAL OIL	75-123456	20,000	\$1,400.00	20,000	\$5,800.00

Total Gallon Purchased	40,000
Total Sales Tax Paid to Fuel Suppliers	\$7,200.00

Form 501-TK: Underground Storage Tank Maintenance Fee

Account #:SR TK 77-912219	
1. Total Gallon Purchased	40,000
2. Rate of Fee	.02
3. Total Fee Due	\$800.00