

GUIDE TO PREPARE SALES TAX FOR CHAIN STORES OR CHAIN RESTAURANTS OR ANY BUSINESS HAVING MULTIPLE DISTRICT TAX AREAS OR MULTIPLE LOCATIONS (MAX 10 LOCATIONS)

Client Information

Company Name or Business Trade Name (DBA): 401-A CHAIN RESTAURANTS INC.

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

Mailing Address: 10240 WESTMINSTER AVE.

City: GARDEN GROVE State: CA Zip code: 92843 County: ORANGE

Street Address: (If different)

City: State: CA Zip code:

Telephone: (714) 892-2626 Fax:

Signer's Name & Title: Signer's Phone:

Filing Type: Quarterly With Prepayment Batch Type: SC2 ETF

Account Number: SX X XXX ###-#### SR Y AB 15-738408

Account 501-TK

Account #: Express Login Code:

Tax Form (?)

☒ 401-A ☐ 401-EZ ☐ 401-GS Fuel Seller

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

Tax Code (?)

City Code: 19000 Quarterly District Tax Area Code: (037-1) (037-2) (037-3) (037-4) District Code: 0000 Business Code: 0024 Started Date: 04/88

Location

Sub-Outlet No.	Address	City	Zip Code	County	City Code	District Tax	District Code
0001	10240 WESTMINSTER AVE.	GARDEN GROVE	92843	ORANGE	30027	(037-1) (037-2) (037-3) (037-4)	0000
0002	8400 VALLEY BLVD.	LOS ANGELES	90012	LOS ANGELES	19073	(594-1) (594-2) (594-3) (594-4)	0000
0003	1234 BOLSA AVE.	SAN DIEGO	92101	SAN DIEGO	30029	(013-1) (013-2) (013-3) (013-4)	0000

Add Update Delete

Add Location

Sub-Outlet Number: 0001

Address: 14444 WESTMINSTER BLVD.

City, State: WESTMINSTER CA

Zip Code: 92683 County: ORANGE

Tax Code: (?) City Code: District Tax Area Code: (510-1) (510-2) (510-3) (510-4) District Code: 0000

Save & Close Save & New Close

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. Check box **401-A**. Click Add to add every location you have. District Tax Area Code is automatically applied by using your business city & zip code. After finished, click **"Save"** to return to Main screen.

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

CSUTax2018 - California Sales and Use Tax System 2018

NPSYS CORPORATION

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http://npsyscorp.com

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

Monthly Filing 2 401-EZ FILING COMPANY	Quarterly Filing Without 401-A IN STORE ONE LO 401-A VENDING ONLY V BILLY BAOQUOC NGUYE	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-A CHAIN RESTAURANTS INC. 01/03/2018

1. Select a client to Prepare Sales Tax:

Highlight at selected client and click **Sales Tax Preparation** to choose a period to input Sales data. Enter sales data on Sales Tax Calculator worksheet for 1st location.

Sales Tax Calculator - [x] 10240 WESTMINSTER AVE., GARDEN GROVE

Period Jan-Mar

RETAIL		TOTAL SALES	
Taxable Sales & Nontaxable Sales			
Taxable Sales :		12. Taxable Sales subject to Sales Tax	\$100,000.00
Retail Sales including Sales Tax (R1)	\$108,000.00	11. Nontaxable Sales & Other Deductions	\$30,000.00
Sales Tax Rate	8.000%	1. Total Gross Sales (Tax excluded) (R+F+D)- (9)	\$130,000.00
(9). Sales Tax Due	\$8,000.00	Sales Tax Rate	XX
(12). Taxable Sales	\$100,000.00	9. Sales Tax Due	\$8,000.00
Nontaxable Sales :		(1). TOTAL (gross) SALES: (R+F+D)	\$138,000.00
(4) Sales to other Retailers	\$0.00	Total Purchases	PURCHASES
(5) Nontaxable Sales of Food Products	\$10,000.00	Purchases Subject to Use Tax	\$0.00
(6) Nontaxable Labor	\$0.00	Use Tax Rate	8%
(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 (Giftcertificates: \$10,000.00 ; Commissions: \$10,000.00)	\$20,000.00		
Total Non Taxable Sales & Others	\$30,000.00	Total Sales & Use Tax Due	
(1). Total (gross) Sales (R)	\$138,000.00	MV Fuel Sale Tax	\$0.00
		Diesel Sales Tax	\$0.00
		Retail Taxable Sales Tax	\$8,000.00
		Vending Machine - Sales Tax	\$0.00
		Sub Total	\$8,000.00
		Purchases Use Tax	\$0.00
		Total Sales & Use Tax Due	\$8,000.00

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 including Sales Tax** You will have results of **Sales Tax Due** & **Net Sales**.

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.

Gross Sales Calculator

☐ Without decimal ☐ Fuel Sales ☐ Transfer data to worksheets without sales tax

Sales Tax Calculator - [x] 10240 WESTMINSTER AVE., GARDEN GROVE

Period Jan-Mar

RETAIL		
Table Sales & Nontaxable Sales		
Table Sales :		
Retail Sales including Sales Tax (R1)		\$108,000.00
Sales Tax Rate	8.00%	
(9). Sales Tax Due		\$8,000.00
(12). Taxable Sales		\$100,000.00
Nontaxable Sales :		
(4) Sales to other Retailers		\$0.00
(5) Nontaxable Sales of Food Products		\$10,000.00
(6) Nontaxable Labor		\$0.00
(7) Sales to the US Government		\$0.00
(8) Sales in interstate or Foreign Commerce		\$0.00
(10) Other (Giftcertificates: \$10,000.00 ; Commissions: \$10,000.00)		\$20,000.00
Total Non Taxable Sales & Others		\$30,000.00
(1). Total (gross) Sales (R)		\$138,000.00

TOTAL SALES	
12. Taxable Sales subject to Sales Tax	\$100,000.00
11. Nontaxable Sales & Other Deductions	\$30,000.00
1. Total Gross Sales (Tax excluded) (R+F+D)- (9)	\$130,000.00
Sales Tax Rate	XX
9. Sales Tax Due	\$8,000.00
(1). TOTAL (gross) SALES: (R+F+D)	\$138,000.00

PURCHASES	
Total Purchases	PURCHASES
Purchases Subject to Use Tax	\$0.00
Use Tax Rate	8%
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	\$8,000.00
Vending Machine - Sales Tax	\$0.00
Sub Total	\$8,000.00
Purchases Use Tax	\$0.00
Total Sales & Use Tax Due	\$8,000.00

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 including Sales Tax** You will have results of **Sales Tax Due & Net Sales**

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.

Gross Sales Calculator

☐ Without decimal ☐ Fuel Sales ☐ Transfer data to worksheets without sales tax

- Enter Sales data on Sales Tax Calculator Worksheet.

Add other Deductions

ADD OTHER DEDUCTIONS

Deduction Type	Amount
Giftcertificates	\$10,000.00

Deduction Type:

Amount:

Total Amount:

- Click Amount Field to enter (10) Other Nontaxable Deductions. Enter Deduction type and amount. Click Save & Close to finish.

Select next location, click "Sales Tax Calculator" and continue the same procedure for every reporting locations

The screenshot displays the 'Main Worksheet' for 'SALES TAX PREPARATION FOR MULTI LOCATION'. The business name is '401-A CHAIN RESTAURANTS INC.' with telephone '(714) 892-2626'. The next client is also '401-A CHAIN RESTAURANTS INC.'. The period is set to 'Jan-Mar' for the last 4 digit zip code '7072'. The location list includes '10240 WESTMINSTER AVE., GARDEN GROVE', '10240 WESTMINSTER AVE., GARDEN GROVE', '8400 VALLEY BLVD., LOS ANGELES', and '1234 BOLSA AVE., SAN DIEGO'. The 'Sales Tax Calculator' button is highlighted with an arrow. The 'SECTION A. Full Deductions' table shows total taxable sales of 138,000 and total non-taxable of 38,000, resulting in a total taxable amount of 100,000. The 'SECTION B. Tax Recovery Adjustments/Deductions' and 'SECTION C. Partial Exemptions' tables are also visible.

3. File a Sales and Use Tax Return:

After finished sales data input for last reporting location. Return to 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 of every locations 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.

-0-0-0-0-0-

<p><u>RETAIL</u></p> <p>Taxable Sales & Nontaxable Sales</p> <p>Taxable Sales</p> <p>Retail Sales Including Sales Tax (R1)</p> <p>Sales Tax Rate %</p> <p>(9). Sales Tax Due</p> <p>(12). Taxable Sales</p> <p>Nontaxable Sales</p> <p>(4). Sales To Other Retailers</p> <p>(5). Nontaxable Sales for Food Products</p> <p>(6). Nontaxable Labor (Repair and Installation)</p> <p>(7). Sales To The United States Government</p> <p>(8). Sales in Interstate or Foreign Commerce</p> <p>(10). Other Deductions</p> <p>Total Other Deductions</p> <p>Total Nontaxable & Other Deductions</p> <p>(1). Total (gross) Sales (R)</p>	
<p><u>Manufacturing and Research & Development Equipment Exemption (D)</u></p> <p>Sales Tax Rate %</p> <p>(9). Sales Tax Due</p> <p>(12). Net Partial Exemption Taxable Sales</p>	
<p><u>TOTAL SALES</u></p> <p>(12). Total Sales subject to Sales Tax</p> <p>Total Nontaxable Sales & Other Deductions</p> <p>(1). Total (Gross) Sales (Tax excluded) (R + D) – (9)</p> <p>(9). Sales Tax Due</p> <p>(1). TOTAL (Gross) SALES (R + D)</p>	

401-A CHAIN RESTAURANTS INC.
8400 VALLEY BLVD., LOS ANGELES, CA 90012 * Tel. (714) 892-2626
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)	\$200,917.00
Sales Tax Rate %	9.500%
(9). Sales Tax Due	\$17,431.00
(12). Taxable Sales	\$183,486.00
Nontaxable Sales	
(4). Sales To Other Retailers	\$0.00
(5). Nontaxable Sales for Food Products	\$20,000.00
(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	
Giftcertificates	\$10,000.00
Total Other Deductions	\$10,000.00
Total Nontaxable & Other Deductions	\$30,000.00
(1). Total (gross) Sales (R)	\$230,917.00
<u>Manufacturing and Research & Development Equipment Exemption (D)</u>	\$0.00
Sales Tax Rate %	5.5625%
(9). Sales Tax Due	\$0.00
(12). Net Partial Exemption Taxable Sales	\$0.00
<u>TOTAL SALES</u>	
(12). Total Sales subject to Sales Tax	\$183,486.00
Total Nontaxable Sales & Other Deductions	\$30,000.00
(1). Total (Gross) Sales (Tax excluded) (R + D) – (9)	\$213,486.00
(9). Sales Tax Due	\$17,431.00
(1). TOTAL (Gross) SALES (R + D)	\$230,917.00

401-A CHAIN RESTAURANTS INC.
1234 BOLSA AVE., SAN DIEGO, CA 92101 * Tel. (714) 892-2626
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)	\$299,306.00
Sales Tax Rate %	7.750%
(9). Sales Tax Due	\$21,528.00
(12). Taxable Sales	\$277,778.00
Nontaxable Sales	
(4). Sales To Other Retailers	\$0.00
(5). Nontaxable Sales for Food Products	\$30,000.00
(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	
Checkcashingfees	\$10,000.00
Giftcertificates	\$20,000.00
 Total Other Deductions	 \$30,000.00
Total Nontaxable & Other Deductions	\$60,000.00
(1). Total (gross) Sales (R)	\$359,306.00
<u>Manufacturing and Research & Development Equipment Exemption (D)</u>	\$0.00
Sales Tax Rate %	3.8125%
(9). Sales Tax Due	\$0.00
(12). Net Partial Exemption Taxable Sales	\$0.00
<u>TOTAL SALES</u>	
(12). Total Sales subject to Sales Tax	\$277,778.00
Total Nontaxable Sales & Other Deductions	\$60,000.00
(1). Total (Gross) Sales (Tax excluded) (R + D) – (9)	\$337,778.00
(9). Sales Tax Due	\$21,528.00
(1). TOTAL (Gross) SALES (R + D)	\$359,306.00

SALES AND USE TAX ELECTRONIC FILING REPORT

	AMOUNT
<u>Sales and Purchase Information</u> 1. Total Gross Sales 2. Purchases Subject to Use Tax 3. Total	
<u>Deductions (Section A)</u> 4. Sales To Other Retailers 5. Nontaxable Sales for Food Products 6. Nontaxable Labor (Repair and Installation) 7. Sales To The United States Government 8. Sales in Interstate or Foreign Commerce 9. Sales Tax (if any) included in Gross Sales 10. Other (clearly explain) 11. Total Deductions	
12. Total Taxable Transactions	
<u>Exemptions</u> Manufacturing and Research & Development Equipment Exemption	
17. Combined State and Local Tax (1%) (see attached list)	
<u>18. Total District Tax (Schedule A-1)</u> Computation Schedule for District Tax (see attached list) Total District Tax	
<u>Amount Due</u> 19. Total Tax Due 21. Net Total Tax Due Less Tax Prepayment 1st Prepayment 2nd Prepayment 22. Less Tax Prepayment 23. Remaining Tax 24. Penalty 25. Interest (divided by 12) 26. Total Amount Due	

SALES AND USE TAX ELECTRONIC FILING REPORT

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

District Tax Area	Transaction subject to Local Tax	Tax Rate	District Tax Due
Total			

Schedule C:

Business Address	Suboutlet No.	Tax Area Code	Amount
Total			