

Use Tax

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Kern County
Superintendent of Schools
Office of Christine Lizardi Frazier...advocates for children



Use Tax

- If purchases made for use, storage, or consumption in California from a seller outside California that does not collect tax, you may owe California use tax.
- Intended to protect California sellers who are at a competitive disadvantage when out-of-state sellers make sales of physical products to California customers without charging tax. Use tax also assures that all businesses in the state contribute fairly to the funding of state and local programs whether they choose to make purchases in California or outside the state.
- Use Tax rate is the same as local sales tax rate.
- If out-of-state seller charged the correct tax for product, you're ok.
- If out-of-state seller charged a different rate, you must report/pay the difference to State Board of Equalization.

Use Tax

- Shipping and Handling
 - Use Tax does not apply to Shipping and Handling if:
 - 1. Delivered by common carrier or contract carrier.
 - 2. Invoice clearly lists delivery, shipping, freight, or postage as separate charge.
 - 3. Charge is not higher than actual cost of delivery.
- Shipping and Handling
 - If any above criteria are not met, then shipping and handling charge is taxable.
 - If “handling” is charged with shipping, then handling portion is subject to tax.
(Usually always “Shipping ‘and’ Handling”)

Laminator.com
13777 West Laurel Dr.
Lake Forest, Illinois 60045

Elk Hills School District
PO Box 129
Tupman, CA 93276

Invoice # 0000001
Invoice Date 05/01/2013
Amount Due \$ 1359.99

Item	Description	Unit Cost	Quantity	Line Total
Service	Eclipse 27" Laminator	1359.99	1	1359.99
			Tax	(0%) \$ 0.00
			Total	\$ 1359.99
			Amount Paid	\$ 0.00
			Amount Due	\$ 1359.99

PAYMENT STUB

Laminator.com
13777 West Laurel Dr.
Lake Forest, Illinois 60045

Client Laminator.com
Invoice # 0000001
Invoice Date 05/01/2013
Amount Due \$ 1359.99
Amount Enclosed \$ 1359.99

- Print Manager (LSPOOL)
 - Job Menu
- Go
 - Print Manager / Job Menu / Utilities
 - Print Manager (LSPOOL)
 - Job Menu
 - Upload / Download Files (QSSXFR)
- Finance
 - AR (AR, XR, RR - No invoicing)
 - Budget Development
 - Budget (Transfers, Settings, Summary Rules, Ind Cos)
 - Finance Job Menu
 - Journals, Transfers (DC, JE, TF, TV)
 - Payroll Transfers
 - Warrant Management (Cancels, Hand Issues, Recon)
 - AP / Purchasing
 - Accounts Payable
 - AP Batch Maintenance
 - Purchasing Master Files
 - Purchase Orders / Requisitions
 - Requisition Routing Master Files
 - Vendor Maintenance
 - Lookups
 - Account Lookup
 - Vendor Lookup
 - Settings / Master Files
 - Account Maintenance
 - Chart of Accounts / Beginning Balances
 - Options, Odometers, Control Dates, SACS Table
- Fixed Assets / Stores
- Human Resources / Payroll
 - Employee Maintenance

Pay Voucher

File Options

Stop Vendor Lookup

Tax ID: | Date Paid: | Warrant Number: | Add * ...

Pay Voucher: *AUTO* Invoice: 05/01/2013 | Place on separate check:

Description: Elk Hills Batch | Local Use: []

Batch Number: [] | Payment Due: [] | Discount: 0.0 %

Vendor No./Address No. 003519 / 00

Vendor name/address: LAMINATOR.COM INC
IDENTIFICATION PRODUCTS MFG CO
13777 W LAUREL DRIVE
LAKE FOREST, IL 60045

Remit name/address: LAMINATOR.COM INC
IDENTIFICATION PRODUCTS MFG CO
13777 W LAUREL DRIVE
LAKE FOREST, IL 60045

Open Next Row [Alt+A] | Delete Selected Row [Alt+D]

		FD-RESC-Y-OBJT.SO-GOAL-FUNC-SIE-T2-TY3-TYP4	\$ Payment	Description	Use Tax Flag	\$ Use Tax	1099 Flag	Discount Flag	\$ Net Payment	\$ Budget Balance
1		01-0000-0-4400.00-0000-2700-000-00-000-0000	1,359.99	Laminator	Y-7.5	102.00	N	<input type="checkbox"/>	1,359.99	0.41
* 2		- - - - - - - - - - 00-000-0000			N		N	<input type="checkbox"/>		

Payment Total: \$1,359.99 | Net Total: \$1,359.99 | Use Tax Total: \$0.00

Yr: 2013 Dist: 22 Site: 1 GS: W | 5/14/2013 8:50:02 AM

Tax ID: Date Paid: Warrant Number:

PV #130263 added successfully with warning(s) Line 1: Account overdrawn. Balance: .41 Overdrawn: 1,359.58 (7). Inspect

Pay Voucher: 130263 Invoice: 05/14/2013 Place on separate check:

Description: Elk Hills Batch Local Use:

Batch Number: 0032 - Test Payment Due: Discount: 0.0 %

Vendor No./Address No. 003519 / 00

Vendor name/address	Remit name/address
LAMINATOR.COM INC IDENTIFICATION PRODUCTS MFG CO 13777 W LAUREL DRIVE LAKE FOREST, IL 60045	LAMINATOR.COM INC IDENTIFICATION PRODUCTS MFG CO 13777 W LAUREL DRIVE LAKE FOREST, IL 60045

PV last updated 05/14/2013 at 08:52:20 by MRG. [Batch: 0032; Status: OPEN]

Open Next Row [Alt+A] Delete Selected Row [Alt+D]

	FD-RESC-Y-OBJT.SO-GOAL-FUNC-SIE-T2-TY3-TYP4	\$ Payment	Description	Use Tax Flag	\$ Use Tax	1099 Flag	Discount Flag	\$ Net Payment	\$ Budget Balance
▶ 1	01-0000-0-4400.00-0000-2700-000-00-000-0000	1,359.99	Laminator	Y-7.5	102.00	N	<input type="checkbox"/>	1,359.99	0.41
* 2	- - - - - 00-000-0000					N	<input type="checkbox"/>		

Payment Total: \$1,359.99 Net Total: \$1,359.99 Use Tax Total: \$0.00



File Options

Enter search text

22 ELK HILLS ELEMENTARY ACCOUNTS PAYABLE PRELIST J13054 APY500 H.02.05 05/14/13 PAGE 0

Batch status: A All
 From batch: 0032
 To batch: 0032
 Include Revolving Cash: Y
 Include Address: N

22 ELK HILLS ELEMENTARY ACCOUNTS PAYABLE PRELIST J13054 APY500 H.02.05 05/14/13 PAGE 1
 BATCH: 0032 Test << Open >>
 FUND : 01 GENERAL FUND

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
003519/00	LAMINATOR.COM INC							
	FV-130263	05/14/2013 Laminator						
			01-0000-0-4400.00-0000-2700-000-00-000-0000	YD				1,359.99
			TOTAL PAYMENT AMOUNT					1,359.99
			TOTAL USE TAX AMOUNT				102.00	
			TOTAL FUND PAYMENT				1,359.99	**
			TOTAL USE TAX AMOUNT				102.00	
			TOTAL BATCH PAYMENT				1,359.99	***
			TOTAL USE TAX AMOUNT				102.00	
			TOTAL DISTRICT PAYMENT				1,359.99	****
			TOTAL USE TAX AMOUNT				102.00	
			TOTAL FOR ALL DISTRICTS:				1,359.99	****
			TOTAL USE TAX AMOUNT				102.00	

Number of warrants to be printed: 1, not counting voids due to stub overflows.



Pay Voucher

File Options

Tax ID: | Date Paid: | Warrant Number: | Add *

Pay Voucher: **AUTO*** Invoice: 05/14/2013 | Place on separate check:

Description: _____ Local Use: _____

Batch Number: 0032 - Test | Payment Due: _____ Discount: 0.0 %

Vendor No./Address No. 002305 / 00

Vendor name/address	Remit name/address
STATE OF CALIFORNIA - BOARD OF EQUALIZATION PO BOX 942879 SACRAMENTO, CA 94279-6155	BOARD OF EQUALIZATION FUEL TAXES DIVISION PO BOX 942879 SACRAMENTO, CA 94279-6155

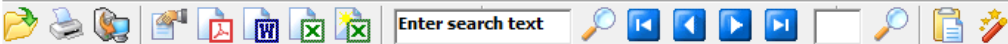
Open Next Row [Alt+A] X Delete Selected Row [Alt+D]

	FD-RESC-Y-OBJT-SO-GOAL-FUNC-STE-T2-TY3-TYP4	\$ Payment	Description	Use Tax Flag	\$ Use Tax	1099 Flag	Discount Flag	\$ Net Payment	\$ Budget Balance
1	01-0000-0-9526.00-0000-0000-000-00-000-0000	102.00	Use Tax for May	N	0.00	N	<input type="checkbox"/>	102.00	0.00
* 2	- - - - - - -00-000-0000					N	<input type="checkbox"/>		

Payment Total: \$102.00 Net Total: \$102.00 Use Tax Total: \$0.00

Yr: 2013 Dist: 22 Site: 1 GS: W | 5/14/2013 9:12:58 AM

File Options



22 ELK HILLS ELEMENTARY ACCOUNTS PAYABLE PRELIST J13072 APY500 H.02.05 05/14/13 PAGE 1

Batch status: A All

From batch: 0032

To batch: 0032

Include Revolving Cash: Y

Include Address: N

22 ELK HILLS ELEMENTARY ACCOUNTS PAYABLE PRELIST J13072 APY500 H.02.05 05/14/13 PAGE 1
 BATCH: 0032 Test << Open >>
 FUND : 01 GENERAL FUND

Vendor/Addr	Remit name	Description	Tax ID num	Deposit type	ABA num	Account num	Liq Amt	Net Amount
Req Reference	Date			FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 T9MP				

002305/00	BOARD OF EQUALIZATION							
FV-130264	05/14/2013	Use Tax for May						
			01-0000-0-9526.00-0000-0000-000-0000-0000	NN				102.00
		TOTAL PAYMENT AMOUNT			102.00 *			102.00

003519/00	LAMINATOR.COM INC							
FV-130263	05/14/2013	Laminator						
			01-0000-0-4400.00-0000-2700-000-00-000-0000	YN				1,359.99
		TOTAL PAYMENT AMOUNT			1,359.99 *			1,359.99
		TOTAL USE TAX AMOUNT			102.00			

TOTAL FUND PAYMENT	1,461.99 **			1,461.99
TOTAL USE TAX AMOUNT	102.00			

TOTAL BATCH PAYMENT	1,461.99 ***	0.00		1,461.99
TOTAL USE TAX AMOUNT	102.00			

TOTAL DISTRICT PAYMENT	1,461.99 ****	0.00		1,461.99
TOTAL USE TAX AMOUNT	102.00			

TOTAL FOR ALL DISTRICTS:	1,461.99 ****	0.00		1,461.99
TOTAL USE TAX AMOUNT	102.00			





Welcome to the California State Board of Equalization

The Board of Equalization collects California state sales and use tax, as well as fuel, alcohol, and tobacco taxes and fees that provide revenue for state government and essential funding for counties, cities, and special districts. [More about BOE...](#)

Quick Links

How Do I...	News, Notices, & Reports	Meetings	Small Business Center	Outreach & Events
<ul style="list-style-type: none"> → In-Person Seminars → Online Seminars → Register for a Permit or License → Useful Forms → Useful Publications & Tax Facts → Sales & Use Tax FAQs 				<ul style="list-style-type: none"> → eFile → Starting a Business → CA Business Portal → Business Permits Made Simple → FTB Business Filing → California Board of Accountancy

- Find Your Board Member
- eServices
- Field Offices
- Forms & Publications
- Sign Up for BOE Updates
- City & County Tax Rates
- Calendar of Events
- FAQs
- Local Government Services
- Make a Speakers' Bureau Request
- Bankruptcy

Please participate in a short BOE website survey

Fire Fee Info

Register Now

Search Unclaimed Property

- Legislation
- Current Litigation
- Laws, Annotations, Rules and Regulations
- Access to Public Records
- Public Meetings & Participation

In the Spotlight

- [Taxpayers' Bill of Rights Hearings set for May 22, 2013 in Sacramento](#)
- [Use Tax – What You Should Know](#)
- [California Lumber Products Assessment Information \(Updated January 23, 2013\)](#)
- [Dell and SBE Litigation Settlement on Optional Service Contracts- Claim for Refunds](#)
- [May 22-23, 2013 – Board Meeting in Sacramento Webcast](#)
- [June 11, 2013 – Board Meeting in Sacramento](#)
- [CROS - Technology and Business Process Improvement Project](#)
- [American Indian Tribal Issues](#)

Latest News

- 5/07/13 - Legislation Puts Safety First When Buying Pet Medications
 - 4/30/13 - BOE Announces New Web Page for Catering Industry
 - 4/30/13 - California Gasoline and Diesel Consumption Data Declines in Fourth Quarter of 2012
 - 4/25/13 - Free Cypress Small Business Fair and Resources Expo
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 - » [What is eReg](#)
 - » [Information Needed to Get Started](#)
 - » [Register, Pay Use Tax, or Claim an Exemption](#)
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- » eFile
 - » [Sales & Use Tax](#)
 - » [Motor Fuels Tax](#)
 - » [International Fuel Tax Agreement \(IFTA\)](#)
 - » [Cigarette Tax](#)

- » Make a Payment
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- » eRelief Requests
 - » [What is eRelief Requests](#)
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 - » [Direct Transmit Program](#)
 - » [Verify a Permit/License](#)
 - » [Order Cigarette Stamps](#)
 - » [BOE Mobile Services](#)

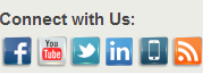
Select one of the options below to go directly to our secure site

[eClient Login](#)
Registered eClients sign in with their own User ID and Password
[Register as an eClient?](#)

OR

[Express Login](#)
Go directly to eFiling a return or submit an ePayment with no registration required

- » Legislation
- » Current Litigation
- » Laws, Annotations, Rules and Regulations
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III [FAQ](#) | [MAIN MENU](#) III

Registration - Main Menu

For assistance during regular business hours call 1-800-400-7115 (TTY:711)

Welcome to the Board of Equalization's (BOE) on-line registration system. The BOE administers various tax and fee programs that fund state, county, city and special taxing jurisdictions. The type of permit, license and / or account required is dependent upon the type of business activity or personal use transaction. The BOE's on-line registration system will guide you through the process whether or not you know what type of registration you require. Answers to specific questions regarding your business activity or personal use transaction will direct you to the appropriate registration type(s) required.

[Information Needed to Get Started](#)

Select the option you prefer:

- [Register a business activity with BOE](#) ⓘ
(Seller's Permit, Qualified Purchaser, Underground Storage Tank Fee and all other accounts)
 - [Add a new location to an existing account](#) ⓘ
- [Register for an International Fuel Tax Agreement \(IFTA\) Account](#) ⓘ
- [Register for a Timber Yield Tax Account](#) ⓘ
- [Apply for and purchase a California Fuel Trip Permit](#) ⓘ
- [Apply and purchase Annual Flat Rate Decals for private passenger vehicles](#) ⓘ
- [Pay use tax, file an exemption or request a tax clearance](#)
(Vehicle, Vessel, Aircraft, or Manufactured Home/Mobile Home)
- [Pay use tax and/or the lumber products assessment on one time purchase](#) ⓘ
- [Register to pay taxes on Internet purchases of cigarette and/or tobacco products](#) ⓘ

eClient Login

User ID

Password

[Forgot Password](#)



**Registration - E-Client**For assistance during regular business hours call **1-800-400-7115 (TTY:711)**

Registration Id:

Preparer

Purchaser Information

Preparer E-Client Registration

Completion of the information below will allow you future access to your registration application, and other BOE eServices.

(Enter your name as it appears on your driver license)

*First Name: MI: *Last Name:

Enter your e-mail address to receive E-Services Information.

*Email Address

*Re-enter Email Address

Enter your User ID below.

Your User ID must be between 4 and 20 characters in length, contain at least one letter, contain no spaces, and contain no special characters. You may change your User ID at any time once you have successfully completed eClient Registration.

*User ID

*Re-enter User ID

Enter your personal password below.

Your password must be between 8 and 15 characters in length and contain at least one letter and one number. Your password should be different than your User ID and is case sensitive.

*Password

*Re-enter Password

Enter a forgotten password question and answer.

You may enter your own question or choose one of ours. This will be required to reset your password if you forget it.

*Question

