1. Is California Sales Tax included on the invoice?
   - Yes
   - No

2. Is the rate charged at least as much as the rate in San Diego County?
   - No
   - Yes

3. Accrue remaining District Tax.

4. Is the item purchased tangible?
   - Yes
   - No

5. Do not accrue California Use Tax
   - Yes
   - No

6. Is delivery to a location outside of California and will the item be first used outside of California for at least 90 days? (Note: Specific documentation is required for the "ninety day test". Refer to the Accounts Payable Supervisor.
   - Yes
   - No

7. Is the item purchased for resale?
   - Yes
   - No

8. Is the item clearly not taxable (e.g. food for consumption)?
   - Yes
   - No

9. Is the item clearly taxable (e.g. office supplies, lab supplies or educational materials)?
   - Yes
   - No

10. Refer to SDSURF Sales and Use Tax Guide for guidance. If you are still uncertain, refer to Judy Williamson, Accounts Payable Supervisor, for determination.

11. Accrue California Use Tax