

CDTFA workpaper — fictional demo assumptions

Period 2025-01

Scope

This fictional California sales-tax workpaper covers Copperline's ten Northern California stores from January 2025 through October 23, 2026. It is not a CDTFA-issued document or a filed return.

Source and bridge

Use the saved Genius cash sheets and Aloha sales. The existing POS simulation applies a uniform illustrative **8.5%** rate. This is not the actual district rate for any store. All delivery-channel sales are assumed marketplace-facilitated for this example. Marketplace tax equals the cash sheet's tax-inclusive delivery tender less its net delivery sales. Retailer tax estimate equals POS tax less that marketplace tax, rounded at source by store/day. No additional exemption or merchant-remitted platform tax is modeled. This reproduces the existing source bridge without adding revenue or costs.

Status and limits

Monthly workpapers group the store/day evidence by legal entity. October 2026 is partial through October 23; earlier months are complete. These are **unposted estimates**. Tax payable balances, return submissions, prepayments and bank settlements are not modeled. There is no filing confirmation, statutory due-date determination or evidence that a tax payment was made. Do not treat a zero or absent payment record as a filing failure. The assumptions are for a synthetic demonstration, not tax advice or claims about the providers' actual tax treatment.