

TABLES C-7A & C-7B
Corporation Tax
TAX CREDITS ALLOWED
BY CORPORATION TYPE
Tax Year 2014

Credit	Table C-7A: C CORPORATION			Table C-7B: S CORPORATION		
	Number	Amount	Percent of Total	Number	Amount	Percent of Total
Credits Available in Tax Year 2014						
Disabled Access for Eligible Small Businesses	36	\$3,960	0.0	106	\$7,646	0.0
Community Development Financial Institution	11	1,059,369	0.1	a	a	0.0
Donated Agricultural Products Transportation				a	a	0.0
Employer Child Care Contribution	5	11,521	0.0	10	10,839	0.0
Employer Child Care Program	a	a	0.0	a	a	0.0
Enhanced Oil Recovery	a	a	0.0	a	a	0.0
Enterprise Zone Hiring and Sales or Use Tax Environmental	2,179	449,313,228	24.3	5,110	55,379,429	66.7
Farmworker Housing-Construction						
Farmworker Housing-Loan						
Joint Strike Fighter Wage	a	a	0.0			
Joint Strike Fighter Property						
Local Agency Military Base Recovery Area	12	1,068,555	0.1	4	32,425	0.0
Low Income Housing	32	35,534,474	1.9			
New Jobs	583	2,408,674	0.1	1,714	1,851,281	2.2
Manufacturing Enhancement Area	a	a	0.0	a	a	-
Natural Heritage Preservation				a	a	0.0
Prior Year Alternative Minimum Tax	906	29,880,315	1.6	a	a	0.0
Prison Inmate Labor	a	a	0.0	a	a	-
Research	1,706	1,257,807,308	68.0	1,765	24,200,759	29.1
Rice Straw				a	a	0.0
Solar Energy System	a	a	0.0	4	6,295	0.0
Targeted Tax Area Hiring and Sales or Use Tax	27	4,943,748	0.3	24	700,045	0.8
CA Motion Picture and TV Production	15	55,507,776	3.0			
Donated Fresh Fruits and Vegetables	a	a	0.0	7	53,077	0.1
CA Competes	8	2,621,604	0.1	10	102,799	0.1
New Employment	6	29,666	0.0	18	28,970	0.0
College Access				12	23,804	0.0
Total Credits Available in Tax Year 2014	5,539	\$1,841,335,676	99.6	8,758	\$82,454,259	99.3
Expired Credits with Carryover Provisions						
Agricultural Products	a	a	0.0	a	a	0.0
Commercial Solar Electric System				a	a	-
Commercial Solar Energy	a	a	0.0			
Contribution of Computer Software						
Employer Ridesharing - Large Employer						
Employer Ridesharing - Small Employer						
Employer Ridesharing - Transit						
Energy Conservation				a	a	-
Los Angeles Revitalization Zone Hiring and Sales or Use Tax	25	2,790,428	0.2	37	241,096	0.3
Low Emission Vehicle	a	a	0.0	4	1416	0.0
Manufacturer's Investment	37	387,262	0.0	31	313,637	0.4
Orphan Drug						
Recycling Equipment						
Ridesharing						
Salmon and Steelhead Trout Habitat						
Solar Energy	a	a	0.0	a	a	0.0
Solar Pump	a	a	0.0	a	a	0.0
Technology Property Contributions						
Total Expired Credits with Carryover Provisions	72	\$7,966,333	0.4	79	\$612,600	0.7
Total	5,611	\$1,849,302,009	100.0	8,837	\$83,066,859	100.0

Footnotes follow this section.