

**FRANCHISE TAX BOARD**  
**Enterprise Zone/Program Area Tax Incentives Summary**  
**Bank & Corporation--Income Years 1986 through 2008**

Income Year	Hiring, Sales and Use Tax Credit			NOL Used				Net Interest Deduction				Business Expense Deduction			
	Number of Returns	Number of Credits	Amount	Number of Returns	Number of NOL'S	Amount	Tax Effect	Number of Returns	Number of NID'S	Amount	Tax Effect	Number of Returns	Number of BED'S	Amount	Tax Effect
1986	**	N/A	\$674,504	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
1987	**	N/A	\$915,173	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A	0	N/A
1988	130	N/A	\$1,528,396	0	N/A	0	N/A	**	N/A	\$156,872	N/A	23	N/A	\$180,944	N/A
1989	166	N/A	\$3,901,881	0	N/A	0	N/A	**	N/A	\$1,950,367	N/A	41	N/A	\$568,962	N/A
1990	170	N/A	\$2,856,895	**	N/A	\$787,139	N/A	**	N/A	\$2,480,732	N/A	52	N/A	\$1,484,628	N/A
1991	209	N/A	\$3,299,285	12	N/A	\$308,491	N/A	15	N/A	\$12,428,001	N/A	65	N/A	\$1,586,937	N/A
1992	312	N/A	\$9,247,529	19	N/A	\$1,041,977	N/A	51	N/A	\$24,360,886	N/A	93	N/A	\$1,278,663	N/A
1993	415	N/A	\$12,611,459	55	N/A	\$6,424,726	N/A	68	N/A	\$41,086,406	N/A	147	N/A	\$2,021,042	N/A
1994	628	N/A	\$18,709,149	92	N/A	\$17,270,917	N/A	90	N/A	\$71,105,682	N/A	255	N/A	\$2,820,083	N/A
1995	686	722	\$25,242,191	62	63	\$12,839,871	\$1,146,046	84	285	\$71,366,965	\$4,607,970	206	223	\$1,749,746	\$140,155
1996	720	747	\$23,979,705	121	126	\$39,117,717	\$3,276,650	99	305	\$78,361,871	\$5,150,139	273	288	\$2,406,743	\$150,734
1997	805	854	\$35,863,364	96	100	\$13,618,570	\$937,424	108	494	\$114,197,789	\$7,397,420	203	211	\$2,603,402	\$150,350
1998	1,016	1,117	\$48,483,112	93	99	\$18,665,103	\$1,478,434	98	415	\$237,099,155	\$13,787,586	225	246	\$3,323,008	\$198,679
1999	1,182	1,353	\$74,902,349	90	93	\$10,346,564	\$661,663	99	374	\$209,058,972	\$11,001,442	214	223	\$3,184,795	\$195,007
2000	1,447	1,757	\$102,657,333	103	108	\$33,351,903	\$2,699,406	100	411	\$266,227,376	\$18,208,313	223	240	\$2,757,379	\$195,987
2001	1,607	2,013	\$120,034,044	106	110	\$19,687,656	\$1,609,130	122	602	\$441,542,619	\$31,837,276	247	266	\$3,870,874	\$220,577
2002	2,012	2,538	\$155,991,185	44	47	\$15,746,003	\$1,368,827	117	634	\$408,424,852	\$21,808,591	249	267	\$3,856,957	\$212,203
2003	2,455	3,199	\$178,017,179	0	0	0	0	132	630	\$311,123,071	\$23,202,000	290	310	\$4,176,492	\$248,152
2004	2,718	3,559	\$204,396,207	99	110	\$72,326,105	\$5,170,880	150	613	\$432,866,738	\$29,103,683	312	327	\$4,387,038	\$222,128
2005	2,988	3,909	\$201,283,507	170	196	\$74,024,258	\$5,965,660	152	512	\$490,128,942	\$32,395,088	304	325	\$4,769,981	\$199,756
2006	3,263	4,440	\$217,119,965	153	164	\$126,106,532	\$11,350,571	159	480	\$517,309,766	\$34,155,538	285	298	\$4,462,832	\$187,780
2007	3,824	5,281	\$236,680,308	124	125	\$207,992,553	\$15,806,999	162	465	\$520,372,105	\$34,438,041	333	366	\$5,135,984	\$196,554
2008	4,257	6,415	\$273,505,108	108	116	\$50,417,698	\$3,432,584	161	380	\$264,547,011	\$17,281,516	350	389	\$5,636,547	\$199,276

\*\*Omitted to preserve taxpayer confidentiality

**FRANCHISE TAX BOARD**  
**Enterprise Zone/Program Area Tax Incentives Summary**  
**Bank & Corporation--Income Year 2008**

Industry	Hiring, Sales and Use Tax Credit			NOL Used			Net Interest Deduction			Business Expense Deduction		
	Number of Returns	Number of Credits	Amount	Number of Returns	Number of NOL'S	Amount	Number of Returns	Number of NID'S	Amount	Number of Returns	Number of BED'S	Amount
<b>Agric/Mining</b>	62	69	\$2,897,311	**	**	\$191	0	0	0	6	8	\$93,334
<b>Construction</b>	400	445	\$6,436,602	10	10	\$501,027	**	**	\$104,267	36	37	\$480,371
<b>Durable Goods</b>	494	551	\$26,740,704	24	24	\$4,202,525	**	**	\$24,000	73	83	\$1,345,734
<b>NonDurable Goods</b>	407	563	\$31,774,617	11	14	\$5,904,235	**	**	\$69,896	55	62	\$986,433
<b>Non-Financial SVCS</b>	1,210	1,802	\$30,555,572	27	28	\$1,242,609	**	**	\$101,812	74	76	\$1,018,796
<b>Trade</b>	1,102	1,843	\$84,601,323	24	25	\$2,520,105	4	4	\$64,474	66	81	\$1,236,440
<b>Financial SVCS</b>	314	687	\$36,593,339	4	5	\$426,178	149	368	\$263,780,381	13	14	\$154,005
<b>Trans/Util</b>	158	284	\$19,573,399	5	7	\$139,620	0	0	0	17	17	\$248,609
<b>Information</b>	71	126	\$33,657,942	**	**	\$35,481,208	**	**	\$402,181	4	5	\$76,048
<b>Unknown</b>	39	45	\$674,299	0	0	0	0	0	0	6	6	(\$3,223)
<b>Total</b>	4,257	6,415	\$273,505,108	108	116	\$50,417,698	161	380	\$264,547,011	350	389	\$5,636,547

\*\* Omitted to preserve taxpayer confidentiality

**FRANCHISE TAX BOARD**  
**Enterprise Zone/Program Area Tax Incentives Summary**  
**Bank & Corporation--Income Year 2008**

End of Year Assets	Hiring, Sales and Use Tax Credit			NOL Used			Net Interest Deduction			Business Expense Deduction		
	Number of Returns	Number of Credits	Amount	Number of Returns	Number of NOL'S	Amount	Number of Returns	Number of NID'S	Amount	Number of Returns	Number of BED'S	Amount
Missing or Negative	59	70	\$11,970,453	0	0	\$0	**	**	\$354,114	**	**	\$40,000
Under \$1,000,000	1,293	1,322	\$4,160,482	58	58	\$1,699,050	6	6	\$67,957	87	91	\$1,062,742
\$1,000,000 - \$4,999,999	1,287	1,348	\$9,974,689	29	31	\$3,072,893	8	9	\$417,551	128	139	\$2,012,980
\$5,000,000 - \$9,999,999	434	486	\$7,015,366	9	11	\$1,756,774	6	6	\$1,292,674	47	52	\$812,048
\$10,000,000 - \$49,999,999	521	665	\$17,175,555	9	12	\$4,410,469	6	7	\$874,353	70	86	\$1,418,270
\$50,000,000 - \$99,999,999	107	176	\$5,645,536	**	**	\$334,594	10	13	\$3,730,574	7	8	\$126,409
\$100,000,000 - \$999,999,999	241	732	\$33,710,567	**	**	\$3,709,317	86	175	\$91,046,728	7	9	\$141,098
\$1,000,000,000 and Over	315	1,616	\$183,852,460	**	**	\$35,434,601	38	163	\$166,763,060	**	**	\$23,000
<b>Total</b>	<b>4,215</b>	<b>6,415</b>	<b>\$273,505,108</b>	<b>108</b>	<b>116</b>	<b>\$50,417,698</b>	<b>161</b>	<b>380</b>	<b>\$264,547,011</b>	<b>350</b>	<b>389</b>	<b>\$5,636,547</b>

\*\* Omitted to preserve taxpayer confidentiality

**FRANCHISE TAX BOARD**  
**Enterprise Zone/Program Area Tax Incentives Summary**  
**Bank & Corporation--Income Year 2008**

Gross Receipts	Hiring, Sales and Use Tax Credit			NOL Used			NID Used			Business Expense Deduction		
	Number of Returns	Number of Credits	Amount	Number of Returns	Number of NOL'S	Amount	Number of Returns	Number of NID'S	Amount	Number of Returns	Number of BED'S	Amount
Missing or Negative	247	375	\$23,210,069	**	**	\$1,248	127	326	\$220,744,726	11	11	\$107,489
Under \$1,000,000	290	295	\$696,219	23	23	\$439,642	6	6	\$4,116,167	23	23	\$234,381
\$1,000,000 - \$4,999,999	1,196	1,226	\$5,055,120	51	52	\$2,586,227	15	16	\$18,494,372	87	90	\$1,140,681
\$5,000,000 - \$9,999,999	651	673	\$6,327,435	10	13	\$1,214,434	**	5	\$4,501,865	59	63	\$911,210
\$10,000,000 - \$49,999,999	1,039	1,206	\$19,286,705	17	20	\$5,328,729	6	6	\$5,322,365	120	137	\$2,161,671
\$50,000,000 - \$99,999,999	198	277	\$8,556,228	**	**	\$280,523	0	0	0	25	35	\$582,493
\$100,000,000 - \$999,999,999	347	803	\$48,192,393	**	4	\$5,132,294	**	20	\$11,304,701	23	28	\$475,622
\$1,000,000,000 and Over	289	1,560	\$162,180,939	**	**	\$35,434,601	**	**	\$62,815	**	**	\$23,000
<b>Total</b>	<b>4,257</b>	<b>6,415</b>	<b>\$273,505,108</b>	<b>108</b>	<b>116</b>	<b>\$50,417,698</b>	<b>161</b>	<b>380</b>	<b>\$264,547,011</b>	<b>350</b>	<b>389</b>	<b>\$5,636,547</b>

\*\* Omitted to preserve taxpayer confidentiality

**FRANCHISE TAX BOARD**  
**Enterprise Zone/Program Area, LARZ , LAMBRA, TTA and MEA Tax Incentives Used by Location**  
**Bank & Corporation - Income Year 2008**

LOCATION	Hiring, Sales and Used Tax Credits		NOL Used		Net Interest Deductions		Business Expense Deductions	
	Number of Credits	Amount	Number of NOLs	Amount	Number of NIDs	Amount	Number of BEDs	Amount
Altadena/Pasadena	132	\$4,800,914	**	\$14,924	11	\$4,268,243	**	\$100,836
Antelope Valley	131	\$11,203,453	0	0	**	\$2,195,202	**	\$41,393
Bakersfield/Kern	**	\$2,751,096	0	0	**	\$214,033	0	0
Barstow	11	\$50,714	0	0	0	0	0	0
San Diego - Metro	**	0	0	0	0	0	0	0
Calexico	24	\$876,017	**	\$16,231	**	\$22,423	**	\$16,175
Coachella Valley	127	\$2,086,233	**	\$128,225	**	\$1,557,555	14	\$194,179
Delano	15	\$338,489	0	0	**	\$1,426	0	0
Eureka	77	\$956,927	**	\$448,776	**	\$2,455,467	**	\$86,155
Fresno County	460	\$12,289,626	**	\$1,984,817	13	\$1,731,800	39	\$586,618
Imperial Valley	18	\$465,162	0	0	**	\$136,734	**	\$68,738
Kings County	82	\$6,075,962	**	\$115,319	**	\$12,654	**	\$60,000
Lindsay	12	\$39,667	0	0	**	\$11,461	0	0
Long Beach	282	\$13,966,618	11	\$977,352	16	\$9,761,927	11	\$96,537
LA - Central City	516	\$14,092,748	**	\$1,271,919	30	\$39,847,060	17	\$275,184
LA - East Side	434	\$10,570,077	**	\$620,467	44	\$4,822,075	39	\$631,655
LA - Harbor Area	122	\$6,364,032	**	\$800	**	\$2,056,259	**	\$41,196
LA - Hollywood	104	\$3,122,903	0	0	**	\$6,318,577	**	\$47,581
LA - Mid - Alameda Corridor	272	\$8,334,734	**	\$159,948	19	\$3,299,714	16	\$246,875
Madera	40	\$2,911,200	**	\$9,174	**	\$61,499	**	\$56,954
Merced	84	\$4,144,362	**	\$6,413	0	0	**	\$37,276
Oakland	332	\$10,043,771	**	\$961,482	23	\$9,542,592	18	\$197,548
Oroville	50	\$812,390	**	\$935,847	**	\$105,335	**	\$20,000
Pittsburg-Bay Point	23	\$827,387	**	\$41,188	**	\$565	**	\$20,000
Porterville	**	\$764,327	0	0	**	\$1,028,405	0	0
Richmond	84	\$5,256,742	**	\$74,376	**	\$6,763,856	**	\$52,894
Sacramento - Army Depot	13	\$82,646	0	0	0	0	**	\$31,541
Sacramento - Northern	62	\$1,294,352	0	0	**	\$1,030,808	**	\$83,149
Sacramento-Florin/Perkins	114	\$4,392,476	**	\$47,131	**	\$7,851,670	5	\$70,565
Salinas Valley	**	\$16,679	0	0	0	0	0	0
San Bernardino	113	\$5,182,885	**	\$29,717	**	\$1,701,444	**	\$161,558
San Diego - Metro	228	\$5,861,109	**	\$57,087	14	\$4,745,473	**	\$153,121
San Francisco	590	\$25,504,382	13	\$36,407,029	30	\$36,082,367	30	\$464,983
San Joaquin	264	\$7,267,181	**	\$371,678	14	\$5,005,714	18	\$252,796
San Jose	190	\$11,031,440	**	\$535,321	**	\$7,112,576	**	\$106,948
Santa Ana	349	\$11,252,170	13	\$1,258,163	20	\$5,029,185	29	\$400,383
Santa Clarita	11	\$161,051	0	0	0	0	**	\$145,640
Shafter	13	\$909,714	0	0	**	\$268,725	**	\$20,000
Shasta Metro	186	\$2,483,613	**	\$91,917	11	\$10,611,194	20	\$202,676
Siskiyou County	21	\$162,434	0	0	**	\$248,946	**	\$20,000
Southgate-Lynwood	**	\$107,324	0	0	0	0	0	0
Stanislaus	225	\$7,353,479	**	\$32,267	**	\$215,796	27	\$437,285
Watsonville	55	\$2,180,441	**	\$47,725	**	\$488,851	**	\$125,244
West Sacramento	91	\$1,362,920	**	\$26,766	**	\$1,407,024	**	\$62,625
Yuba/Sutter	99	\$2,168,601	**	\$3,745,639	**	\$1,706,162	**	\$20,239
Multiple Zones	114	\$38,300,331	0	0	24	\$84,781,355	0	0
Unknown Zone	219	\$23,284,329	0	0	**	\$44,859	0	0
<b>TOTAL</b>	<b>6,415</b>	<b>\$273,505,108</b>	<b>116</b>	<b>\$50,417,698</b>	<b>380</b>	<b>\$264,547,011</b>	<b>389</b>	<b>\$5,636,547</b>
Local Area Military Base Recovery Act	29	\$2,631,337	**	\$38,688	0	0	**	\$147,797
Targeted Tax Area	69	\$5,084,652	0	0	0	0	**	\$101,368
Manufacturing Enhancement Area	**	\$79,415	0	0	0	0	0	0
Los Angeles Revitalization Zone	205	\$4,078,369	**	\$437,497	0	0	0	0

\* 23 percent of the dollar value of credits used, and 32 percent of the Net Interest Deductions were related to multiple or unknown locations, resulting in understatement of incentives attributed to specific zones.