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Forms & Instructions

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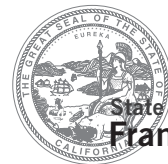
Los Angeles Revitalization Zone
Business Booklet

This booklet contains:

Form FTB 3806, Los Angeles Revitalization Zone Deduction and
Credit Summary

Members of the Franchise Tax Board

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State of California
Franchise Tax Board

Instructions for Form FTB 3806

Los Angeles Revitalization Zone Businesses

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2009**, and to the California Revenue and Taxation Code (R&TC).

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What's New

Single-Sales Factor Formula – For taxable years beginning on or after January 1, 2013, Revenue and Taxation Code (R&TC) Section 25128.7 requires all business income of an apportioning trade or business, other than an apportioning trade or business under R&TC Section 25128(b), to apportion its business income to California using the single-sales factor formula. For more information, get Schedule R, Apportionment and Allocation of Income or go to ftb.ca.gov and search for **law changes**. **However**, business income apportioned to the former Los Angeles Revitalization Zone (LARZ) continues to be apportioned based on the property and payroll factors.

General Information

Federal/State Conformity

In general, for taxable years beginning on or after January 1, 2010, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2009. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the R&TC in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

LARZ Credit Carryover Expired – The LARZ credit carryover has expired during the 2012 taxable year. For taxable years beginning on or after January 1, 2013, taxpayers can no longer use

the LARZ credit carryover. **Exception:** Taxpayers can use the LARZ credit carryover if the following situation applies:

For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits could only offset 50% of the tax (corporations) or net tax (individuals), if a corporation's taxable income was \$500,000 or more, or if an individual's net business income was \$500,000 or more. Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits was **extended** by the number of taxable years the credits were not allowed.

Assignment of Credits – For taxable years beginning on or after July 1, 2008, credit earned by members of a combined reporting group may be assigned to an affiliated corporation that is a member of the same combined reporting group. A credit assigned may only be claimed by the affiliated corporation against its tax in taxable years beginning on or after January 1, 2010.

For more information, see instructions for Schedule Z, Computation of Credit Limitation – Los Angeles Revitalization Zone, page 8, Assignment of Credit, or get form FTB 3544, Election to Assign Credit Within Combined Reporting Group, or form FTB 3544A, List of Assigned Credit Received and/or Claimed by Assignee or go to ftb.ca.gov and search for **credit assignment**.

Pass-Through Entities

For purposes of this booklet, the term “pass-through entity” refers to an S corporation, estate, trust, partnership, and a limited liability company (LLC) classified as a partnership. References to partnerships include LLCs classified as partnerships.

Reporting Requirement

California statutes require the Franchise Tax Board (FTB) to provide information to the California Legislature regarding the number of businesses using the Economic Development Area (EDA) tax incentives, types of EDA tax incentives being used, and the EDAs in which the businesses are claiming the tax incentives.

Complete items A through G on form FTB 3806, Side 1, Los Angeles Revitalization Zone Deduction and Credit Summary, as applicable. The FTB will use this information to meet its statutory reporting requirement.

Introduction

The Former Los Angeles Revitalization Zone

The LARZ expired on December 1, 1998. It was established to aid economic development in areas that suffered damage during the civil unrest that occurred in the County of Los Angeles during April and May 1992. The LARZ became operative on May 1, 1992, and applied to businesses with taxable years beginning on or after January 1, 1992.

The following tax incentives were provided for businesses operating within the LARZ:

- General hiring credit
- Construction hiring credit
- Sales or use tax credit
- Business expense deduction
- Net interest deduction
- NOL carryover deduction

References in this booklet to the “LARZ” are interpreted as “the boundaries of the former LARZ as it existed on November 30, 1998.”

Purpose

Claiming Deduction and Credit Carryovers

Use this booklet to determine the following deduction and credit carryovers that the business may claim for operating or investing in a trade or business within the former LARZ:

- General hiring credit carryover
- Construction hiring credit carryover
- Sales or use tax credit carryover
- NOL carryover deduction

Complete Worksheets II, III or Schedule Z in this booklet for the NOL carryover deduction or credit carryover for which the business is eligible. Then enter the NOL carryover deduction and credit carryover on form FTB 3806.

Note: There is no Worksheet I in this booklet.

If your business is located both within and outside the former LARZ, see Part II, Portion of Business Attributable to the Former Los Angeles Revitalization Zone, for information on how to apportion business income.

How to Claim Deductions and Credit Carryovers

To claim any LARZ NOL carryover deduction or credit carryover, **attach** a completed form FTB 3806 to your California tax return.

Attach a separate form FTB 3806 for each business you operate or invest in that is located within the former LARZ. Also, complete the following schedule and/or worksheets:

- Corporations complete Schedule Z and all the worksheets, except for Worksheet II, Section B.
- Sole proprietors complete Schedule Z and all the worksheets.
- Trusts, estates, and partnerships, complete Worksheet II, Section A.
- Individual investors receiving pass-through LARZ credits, complete Worksheet II, Section B, Worksheet III, and Schedule Z.
- All other investors complete Worksheet II, Section A, Worksheet III, and Schedule Z.

Form FTB 3806 – Instructions for items A through G

- Corporations, estates, trusts, partnerships, exempt organizations, and sole proprietors, complete items A through G.
- Investors of pass-through entities, complete items A through D.

Principal Business Activity (PBA) Codes

For taxable years beginning on or after January 1, 1998, the PBA codes are based on the North American Industry Classification System published by the United States Office of Management and Budget.

If you are a business entity, get the PBA code from the 2013 tax booklet (100, 100S, 100W, 565, or 568) that you used to file your tax return. If you are an individual, get the PBA code reported on your federal Form 1040, Schedule C, line B.

Part I – Credit Carryovers Used

The LARZ credit carryover has expired during the 2012 taxable year. For taxable years beginning on or after January 1, 2013, taxpayers can no longer use the LARZ credit carryover, with exception. See LARZ Credit Carryover Expired paragraphs under General Information section for more information.

A Construction Hiring Credit Carryover

No new LARZ construction hiring credits may be generated for taxable years beginning on or after January 1, 1998. However, LARZ construction hiring credit carryovers may be claimed for 15 years from the year the credit was generated. See instructions for Schedule Z, Computation of Credit Carryover Limitations on page 8, for information on how to claim construction hiring credit carryovers.

B General Hiring Credit Carryover

No new LARZ general hiring credits may be generated for taxable years beginning on or after January 1, 1998. However, LARZ general hiring credit carryovers may be claimed for 15 years from the year the credit was generated. See instructions for Schedule Z, Computation of Credit Carryover Limitations, for information on how to claim general hiring credit carryovers.

C Sales or Use Tax Credit Carryover

No new LARZ sales or use tax credits may be generated for taxable years beginning on or after January 1, 1998. However, LARZ sales or use tax credit carryovers may be claimed for 15 years from the year the LARZ credit was generated. See instructions for Schedule Z, for information on how to claim sales or use tax credit carryovers.

Part II – Portion of Business Attributable to the Former Los Angeles Revitalization Zone

The LARZ credit carryovers are limited to the tax on business income attributable to operations within the former LARZ. LARZ NOL carryover deductions are limited to business income attributable to operations within the former LARZ. If the business is located within and outside of the former LARZ, determine the portion of total business operations that are attributable to the former LARZ. Each taxpayer must complete one form FTB 3806 for each zone, and therefore, must also compute the income limitation for each zone.

Business Income vs. Nonbusiness Income

Only business income is apportioned to the former LARZ to determine the incentive limitation.

Business income is defined as income arising from transactions and activities in the regular course of the trade or business. Business income includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the regular trade or business operations. Nonbusiness income is all income other than business income. See Cal. Code Regs., tit 18, section 25120 for further references and examples of nonbusiness income.

For corporations and entities doing business in and outside of the former LARZ, use Worksheet II, Sections A and B, to determine the former LARZ apportionment factor to determine the amount of business income attributable to the former LARZ.

Pass-through entities report to their shareholders, beneficiaries, partners, and members the following items:

1. The distributive (or pro-rata for S corporations) share of the business income apportioned to the former LARZ.
2. The distributive (or pro-rata for S corporations) share of the business capital gains apportioned to the former LARZ included in item 1.
3. The distributive (or pro-rata for S corporation) share of the LARZ property and payroll to corporate partners, members, shareholders, beneficiaries.

Report these items as other information on Schedule K-1 (100S, 541, 565 or 568.), Share of Income, Deductions, Credits, etc.

For an individual, business income includes but is not limited to California business income or loss from federal Form 1040, Schedules C, D, E, F, and California Schedule D-1 (or federal Form 4797, Sales of Business Property, if California Schedule D-1 is not needed), as well as wages. Be sure to include casualty losses, disaster losses, and any business deductions reported on federal Form 1040, Schedule A as itemized deductions.

Generally, all income which arises from the conduct of trade or business operations of a taxpayer is business income.

If you elected to carry back part or all of your current year disaster loss under IRC Section 165(i)(1), do not include the amount of the loss that was carried back in your current year business income from the former LARZ.

Apportionment

Business income is apportioned to the former LARZ by multiplying the total California business income of the taxpayer by a fraction, the numerator which is the property factor plus the payroll factor, and the denominator which is two.

Property Factor

Property is defined as the average value of all real and tangible personal property owned or rented by the business and used during the taxable year to produce business income.

Property is included in the factor if it was available for use during the taxable year.

Property owned by the business is valued at its original cost. Original cost is the basis of the property for federal income tax purposes (prior to any federal adjustment) at the time of acquisition by the business, adjusted for subsequent capital additions or improvements and partial dispositions because of sale or exchange. Allowance for depreciation is not considered.

Rented property is valued at eight times the net annual rental rate. The net annual rental rate for any item of rented property is the total rent paid for the property, less aggregate annual subrental rates paid by subtenants.

The numerator of the property factor is the average value of the taxpayer's real and tangible personal property owned or rented by the business and used within the former LARZ during the taxable year to produce LARZ business income. See Worksheet II, column (b).

The denominator of the property factor is the total average value of all the taxpayer's real and tangible personal property owned or rented and used during the taxable year within California. See Worksheet II, column (a).

Payroll Factor

Payroll is defined as the total amount paid to the business's employees as compensation for the production of business income during the taxable year.

Compensation means wages, salaries, commissions, and any other form of payment paid directly to employees for personal services.

Payments made to independent contractors or any other person not properly classified as an employee are excluded.

Compensation Within the Former LARZ

Compensation is considered to be within the former LARZ if any one of the following tests are met:

1. The employee's services are performed within the geographical boundaries of the former LARZ.
2. The employee's services are performed within and outside the former LARZ, but the services performed outside the former LARZ are incidental to the employee's service within the former LARZ.

Incidental means any temporary or transitory service performed in connection with an isolated transaction.

3. If the employee's services are performed both within and outside the former LARZ, the employee's compensation is attributed to the former LARZ if any one of the following items is met:
 - A. The employee's base of operations is within the former LARZ.
 - B. There is no base of operations in any other part of the state in which some part of the service is performed, and the place from which the service is directed or controlled is within the former LARZ.
 - C. The base of operations or the place from which the service is directed or controlled is not in any other part of the state in which some part of the service is performed and the employee's residence is within the former LARZ.

Base of operations is the permanent place from which employees start work and customarily return in order to receive instruction from the taxpayer or communications from their customers or persons; to replenish stock or other material; to repair equipment; or to perform any other functions necessary in the exercise of their trade or profession at some other point or points.

The numerator of the payroll factor is the taxpayer's total compensation paid to employees for working within the former LARZ during the taxable year. See Worksheet II, column (b).

The denominator of the payroll factor is the taxpayer's total compensation paid to employees working in California. See Worksheet II, column (a).

Corporations Filing a Combined Report

When determining the income attributable to the former LARZ, the business income of each corporation doing business in the former LARZ is the business income apportioned to California as determined under combined report mechanics. Get FTB Pub. 1061, Guidelines for Corporations Filing a Combined Report, for more information on combined reports and entity income apportionment. Each corporation computes the income attributable to the former LARZ by multiplying California business income by the LARZ apportionment factor computed in Worksheet II, Section A. The former LARZ property and payroll factors used in the determination of the former LARZ business income includes only the taxpayer's California amounts in the denominator. When determining the loss attributable to the former LARZ, the business income is the total unitary business income. Get FTB Pub. 1061 for more information on combined reports. Each corporation computes the loss attributable to the former LARZ by multiplying the unitary business income by the LARZ apportionment factor computed in Worksheet II, Section B. The LARZ property and payroll factors used to determine the LARZ income includes only the taxpayer's overall amounts from all its business operations in the denominator.

Each corporation doing business in the former LARZ computes the business income attributable to the LARZ according to their own apportioned California business income and intrastate apportionment factors.

Instructions for Worksheet II – Income or Loss Apportionment

Section A – Income Apportionment

If the business operates only within the former LARZ, enter 100% (1.00) on line 4, of Section A. Do not complete the rest of the Worksheet II.

Use Worksheet II, Section A, Income Apportionment, to determine the amount of business income apportioned to the former LARZ. The business income apportioned to the former LARZ determines the amount of LARZ credit and NOL carryovers that can be used. A taxpayer's LARZ business income is its California business income multiplied by the specific LARZ apportionment percentage computed in Worksheet II, Section A.

Property Factor

When determining the income apportioned to the former LARZ, the numerator of the property factor is the average value of the real and tangible personal property owned or rented by the business and used within the former LARZ during the taxable year to produce the former LARZ business income, see Worksheet II, Section A, column (b). The denominator of the property factor is the total average value of all the taxpayer's real and tangible personal property owned or rented and used during the taxable year within California, see Worksheet II, Section A, column (a).

Payroll Factor

When determining income apportioned to the former LARZ, the numerator of the payroll factor is the taxpayer's total compensation paid to the employees for working within the former LARZ during the taxable year, see Worksheet II, Section A, column (b). The denominator of the payroll factor is the taxpayer's total compensation paid to employees working in the Los Angeles Revitalization Zone, see Worksheet II, Section A, column (a).

Section B – Income or Loss

Form 540 and Long Form 540NR filers, use Worksheet II, Section B on page 6 to determine the amount to enter on the following items:

- Worksheet III, line 1, and line 6
- Schedule Z, Part I, line 1, and line 3

Do not include disaster losses in any amounts used in the table in column (b).

Only California source business income is apportioned to the former LARZ.

The first step is to determine which portion of the taxpayer's net income is "business income" and which portion is "nonbusiness income," since only business income is apportioned to the former LARZ. See Part II on page 3 of the instructions for a discussion of business and nonbusiness income.

Part I – Individual Income and Expense Items

Wages: Taxpayers with wages from a company located within and outside the former LARZ, determine the LARZ wage income by entering the percentage of their time that they worked within the former LARZ in column (b). The percentage of time is the same period for which the wages entered on line 1 were earned. Determine this percentage based on records of time and events such as a travel log or entries in a daily planner.

Part II – Pass-Through Income or Loss Individuals with a K-1

The individual partner, member, or S Corp shareholder completes Worksheet II, Section B, Part II, Pass-Through Income or Loss, and Schedule Z, Computation of Credit Carryover Limitations – Los Angeles Revitalization Zone.

Multiple Pass-Through Entities: If you are a shareholder, partner, or member in multiple pass-through entities with businesses located within and outside the former LARZ from which you received LARZ incentives, see the example below for computing business income in the former LARZ.

Example:

Pass-through entity	Trade or business income from Schedule K-1 (100S, 541, 565, or 568)	Entity's LARZ apportionment percentage	LARZ apportioned income
ABC, Inc.	\$40,000	80%	\$32,000
A, B, & C	30,000	10%	3,000
ABC, LLC	10,000	50%	5,000
Total			\$40,000

Part III – Taxpayer's Trade or Business

Business Income: Use business income or loss from federal Form 1040, Schedules C, C-EZ, E, and F, plus California adjustments from Schedule CA (540 or 540NR) for each trade or business. Also include business capital gains and losses from Schedule D and business gains and losses from Schedule D-1 as adjusted on Schedule CA (540 or 540NR).

Located Entirely Within the Former LARZ

Line 6 – Line 9: If your business operation reported on federal Form 1040, Schedule C, C-EZ, E, F, or another schedule, is entirely within the former LARZ, enter the income or loss from this activity in column (a), and enter 1.00 in column (b).

Line 11 and Line 12: If the gain or loss reported on Schedule D or Schedule D-1 as adjusted on Schedule CA (540 or 540NR) was attributed to an asset used in an activity conducted entirely within the former LARZ, enter the gain or loss reported in column (a), and enter 1.00 in column (b).

Located Entirely Within California

Line 6 – Line 9: If your business operation reported on federal Form 1040, Schedule C, C-EZ, E, F, or another schedule, is entirely within California, enter the income or loss from this activity in column (a). To determine the apportionment percentage in column (b), complete Worksheet II, Section A. Enter the percentage from Worksheet II, Section A, line 4, column (c) on Worksheet II, Section B, column (b).

Line 11 and Line 12: If the gain or loss reported on Schedule D or Schedule D-1 as adjusted on Schedule CA (540 or 540NR) was attributed to an asset used in an activity conducted entirely within California, enter the gain or loss reported in column (a). To determine the apportionment percentage in column (b), complete Worksheet II, Section A. Enter the percentage from Worksheet II, Section A, line 4, column (c) on Worksheet II, Section B, column (b).

Located Within and Outside of Former LARZ and California

Line 6 – Line 9: If your business operation reported on federal Form 1040, Schedule C, C-EZ, E, F, or another schedule, is within and outside the former LARZ and California, get California Schedule R, Apportionment and Allocation of Income, and complete line 1 through line 18b and line 28 through line 31. Enter the amount from Schedule R, line 18b and line 31 on column (a) of this worksheet. (For corporations that file a combined report, see Instructions Part II). To determine the apportionment percentage in column (b), complete Worksheet II, Section A. Enter the percentage from Worksheet II, Section A, line 4, column (c) on Worksheet II, Section B, column (b).

When computing Schedule R, disregard any reference to Forms 100, California Corporation Franchise or Income Tax Return; 100W, California Corporation Franchise or Income Tax Return, Water's-Edge Filers; 100S, California S Corporation Franchise or Income Tax Return; 100X, Amended Corporation Franchise or Income Tax Return; 565, Partnership Return of Income; or 568, Limited Liability Company Return of Income. Also disregard any reference to Schedules R-3, R-4, or R-5.

Nonresidents that have an apportioning business that operates within the former LARZ should have already computed Schedule R and can use those amounts when that schedule is referenced. Residents complete a Schedule R in order to determine their California source business income for purposes of the LARZ credit computation.

Line 11 and Line 12: If the gain or loss reported on Schedule D or Schedule D-1 as adjusted on Schedule CA (540 or 540NR) was attributed to an asset used in an activity conducted within and outside the former LARZ and California, get Schedule R and complete Schedule R-1. Multiply the gain or loss reported by the percentage on

Schedule R-1, Part A, line 2 or Part B, line 5 and enter the result in column (a). To determine the apportionment percentage in column (b), complete Worksheet II, Section A. Enter the percentage from Worksheet II, Section A, line 4, column (c) on Worksheet II, Section B, column (b).

Line 14 – If the result on the Worksheet II, Section B, Income or Loss, line 14, column (c) is a **negative** amount, you do not have income attributable to the former LARZ and you cannot claim any LARZ credit or NOL carryovers this year.

If the result on the Worksheet II, Section B, Income or Loss, line 14, column (c) is a **positive** amount and

- You have LARZ NOL carryovers, enter the amount on Worksheet III, line 1 and line 6 (skip line 2 through line 5).
- You have LARZ credit carryovers, enter the amount on Schedule Z, Part I, line 1 and line 3 (skip line 2).

Part III – Net Operating Loss (NOL) Carryover and Deduction

No new LARZ NOLs may be generated in taxable years beginning on or after January 1, 1998.

LARZ NOL carryovers may still be claimed for 15 years from the year the LARZ NOL was generated.

For taxable years beginning in 2010 and 2011, California suspended the NOL carryover deduction. Taxpayers continued to compute and carryover NOLs during the suspension period.

However, taxpayers with net income after state adjustments (pre-apportioned income) (corporations) or with modified adjusted gross income (individuals) of less than \$300,000, or with disaster loss carryovers were not affected by the NOL suspension rules.

Corporations use line 18 of Forms 100 and 100W, or line 15 less line 17 of Form 100S to determine net income after state adjustments (pre-apportioned income).

Individuals use the amount shown on your federal tax return for the same taxable year without regard to the federal NOL deduction (Form 540/540NR, Line 13, plus the federal NOL deduction listed on Schedule CA (540/540NR) column C, line 21c).

Worksheet II Income or Loss Apportionment – Los Angeles Revitalization Zone

Section A Income Apportionment

Use Worksheet II, Section A, if your business has net income from sources within and outside the former LARZ.

	(a) Total within California	(b) Total within the former LARZ	(c) Percentage within the former LARZ column (b) ÷ column (a)
PROPERTY FACTOR			
1 Average yearly value of owned real and tangible personal property used in the business (at original cost). See instructions for more information. Exclude property not connected with the business and the value of construction in progress.			
Inventory			
Buildings			
Machinery and equipment			
Furniture and fixtures			
Delivery equipment			
Land			
Other tangible assets (attach schedule).			
Rented property used in the business. See instructions . . .			
Total property values			
PAYROLL FACTOR			
2 Employees' wages, salaries, commissions, and other compensation related to business income included in the tax return.			
Total payroll			
3 Total percentage - sum of lines 1 and 2, column (c)			
4 Average apportionment percentage (1/2 of line 3). Enter here and on form FTB 3806, Side 1, line 2.			

The average apportionment percentage shown on line 4 represents the portion of the taxpayer's total business that is attributable to activities conducted within the former LARZ. Those factors with zero balances in the totals of column (a) will not be included in the computation of the average apportionment percentage. For example, if the taxpayer has no payroll within and outside the former LARZ, then the average apportionment percentage would be computed by dividing line 3 by one (instead of by two as normally instructed.)

Worksheet II Income or Loss Apportionment – Los Angeles Revitalization Zone (continued)

Section B Income or Loss

Part I Individual Income and Expense Items. See instructions.

	(a) Amount	(b) Percentage of time providing services in the former LARZ	(c) Apportioned amount (a) x (b)
1 Wages			
2 Employee business expenses			
3 Total. Combine line 1, column (c) and line 2, column (c)			

Part II Pass-Through Income or Loss. See instructions.

(a) Name of entity	(b) Distributive or pro-rata share of business income or loss apportioned to the former LARZ from Schedule K-1 (100S, 541, 565, or 568) including capital gains and losses
4	
5 Total. Add line 4, column (b)	

Part III Taxpayer's Trade or Business. See instructions.

	(a) Business income or loss	(b) Apportionment percentage for the former LARZ	(c) Apportioned income or loss (a) x (b)
6 Schedule C or C-EZ			
7 Schedule E (Rentals)			
8 Schedule F			
9 Other			
10 Total. Add line 6 through line 9, column (c)			

	(a) Business gain or loss	(b) Apportionment percentage for the former LARZ	(c) Apportioned gain or loss (a) x (b)
11 Schedule D			
12 Schedule D-1			
13 Total. Add line 11, column (c) and line 12, column (c)			
14 Total. Add line 3, line 10, and line 13, column (c) and line 5, column (b)			

If the taxpayer is denied use of an NOL carryover because of the 2008 - 2011 suspension, the carryover period is extended by four years for losses incurred in taxable years beginning before January 1, 2008. For more information, get form FTB 3805Q (Corporations) or form FTB 3805V (Individuals).

For taxable years beginning in 2002 and 2003, California suspended the NOL carryover deduction. Taxpayers continued to carryover an NOL during the suspension period. The carryover period for suspended losses was extended by two years for losses incurred before January 1, 2002, and by one year for losses incurred on or after January 1, 2002, and before January 1, 2003. The deduction for disaster losses was not affected by the NOL suspension rules.

Limitation

A LARZ NOL carryover deduction can only offset business income attributable to operations within the former LARZ.

Alternative Minimum Tax

Taxpayers claiming a LARZ NOL carryover deduction, will determine their NOL for alternative minimum tax (AMT) purposes. Use Schedule P (100, 100W, 540, 540NR, or 541) to compute the LARZ NOL for AMT purposes.

S Corporations

LARZ NOLs incurred prior to becoming an S corporation may not be used against S corporation income. See IRC Section 1371(b). S corporations are allowed to deduct a LARZ NOL carryover incurred after the "S" election is made. An S corporation may use the NOL carryover as

a deduction against income subject to the 1.5% entity-level tax (3.5% for financial institutions).

Also, the LARZ NOL carryover(s) of an S corporation may be different than the LARZ NOL carryover(s) of its shareholder(s).

Taxpayers Operating Within and Outside the Former LARZ

Unlike the NOL treatment on a federal consolidated tax return, a loss carryover for one member included in a combined report may not be applied to the intrastate apportioned income of another member included in a combined report.

Water's-Edge Taxpayer

R&TC Section 24416.20(c) imposes a limitation on the NOL carryover deduction if the NOL is generated during a non-water's edge tax year. The NOL carryover is limited to the lesser of the NOL or the re-computed NOL. The re-computed

NOL carryover is determined by computing the income and factors of the original worldwide combined reporting group, as if the water's-edge election had been in force for the year of the loss. R&TC Section 24416.20(c) serves as a limitation. If this section applies, the NOL carryover for each corporation may only be decreased, not increased.

Instructions for Worksheet III – Net Operating Loss (NOL) Carryover and Carryover Limitations

The LARZ NOL carryover deduction is used to reduce current year business income from the former LARZ. Use this worksheet to compute the LARZ NOL carryover deduction for corporations, individuals, and exempt trusts.

Line 1 – See Part II on page 3 for a discussion of business and nonbusiness income.

Form 540 and Form 540NR filers:

Be sure to include casualty losses, disaster losses, and any business deductions reported on federal Form 1040, Schedule A as itemized deductions.

Exception: If you elected to carry back part or all of your current year disaster loss under IRC Section 165(i)(1), do not include the amount of the loss that was carried back in your current year business income for the former LARZ.

Line 2 – In modifying your income, deduct your capital losses only up to your capital gains. Enter any net capital losses included in line 1 as a positive number.

Line 3 – Corporations reduce income by the disaster loss deduction and the deduction for excess net passive income.

Line 6 – This is your modified taxable income (MTI). Reduce this amount by your LARZ NOL carryover deduction. The LARZ NOL carryover deduction may not be larger than your MTI. If your MTI is a loss in the current year or if it limits the amount of NOL you may use this year, carry over the NOL to future years.

Line 7 – Enter the amount from line 6. If this amount is zero or negative, transfer the amount(s) from line 8 through line 14, column (b) to column (e). Go to line 15.

Line 8 through Line 14 – Enter the amounts as positive numbers.

In column (c), enter the smaller of the amount in column (b) or the amount in column (d) from the previous line.

In column (d), enter the result of subtracting column (c) from the balance on the previous line in column (d).

Worksheet III Net Operating Loss (NOL) Carryover and Carryover Limitations — Los Angeles Revitalization Zone

1 Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, combined amounts of line 15 and line 17; or Form 109, line 1 or line 4. Form 540 and Long Form 540NR filers, enter on line 1 and line 6 the total from Worksheet II, Section B, line 14, column (c) from page 6 of this booklet (skip line 2a through line 5). See instructions. Corporations which file a combined report, enter the taxpayer's business income assigned to California (see instructions Part II)	1			
2 a Form 100, Form 100S, Form 100W, and Form 109 filers: Enter any nonbusiness income included in line 1 as a negative number. Form 540 and Long Form 540NR filers leave blank.	2a			
b Form 100, Form 100S, Form 100W, and Form 109 filers: Enter any nonbusiness losses included in line 1 as a positive number. Form 540 and Long Form 540NR filers leave blank.	2b			
c Combine line 2a and line 2b	2c			
3 Form 100 filers: Enter the amount from Form 100, line 22. Form 100W filers: Enter the amount from Form 100W, line 22. Form 100S filers: Enter the total of the amounts from Form 100S, line 17 and line 20. Enter this amount as a negative number. Form 540, Long Form 540NR, and Form 109 filers: Enter -0-	3			
4 Combine line 1, line 2c, and line 3	4			
5 Enter the average apportionment percentage from Worksheet II, Section A, line 4	5			
6 Modified taxable income. Multiply line 4 by line 5	6			

(a) Description	(b) Carryover from prior year	(c) Amount deducted this year	(d) Balance available to offset losses	(e) LARZ NOL carryover to 2014
7 Modified taxable income from line 6.				
8 LARZ NOL carryover beginning in 1992.				
9 LARZ NOL carryover beginning in 1993.				
10 LARZ NOL carryover beginning in 1994.				
11 LARZ NOL carryover beginning in 1995.				
12 LARZ NOL carryover beginning in 1996.				
13 LARZ NOL carryover beginning in 1997.				
14 LARZ NOL carryover beginning in 1998.				
15 Total the amounts in column (b), (c), and column (e). See instructions				

In column (e), enter the result of subtracting the amount in column (c) from the amount in column (b), as applicable.

Example:

(b) Carry-over from prior year	(c) Amount deducted this year	(d) Balance available to offset losses	(e) LARZ NOL carryover
		5,000	
\$ 500	\$ 500	4,500	\$ 0
6,000	4,500	0	1,500

Line 15 – Enter the totals from column (b) and column (e) on form FTB 3806, Side 1, line 3a and line 3c, respectively.

Your LARZ NOL carryover deduction for 2013 is the amount on line 15, column (c). Enter this amount on your California tax return or schedule as follows:

- Form 100, line 21
- Form 100S, line 19
- Form 100W, line 21
- Form 109, line 6
- Schedule CA (540), line 21e, column B
- Schedule CA (540NR), line 21e, column B

Your LARZ NOL carryover(s) to 2014 is the amount on line 15, column (e).

Schedule Z – Computation of Credit Carryover Limitations

No new LARZ credits may be generated in taxable years beginning on or after January 1, 1998. However, LARZ credit carryovers may be claimed for 15 years from the year the credit was generated.

Credit Carryover Limitations

The amount of credit carryover you can claim on your California tax return is limited by the amount of tax attributable to the business income generated within the former LARZ. Use Schedule Z on Side 2 of form FTB 3806, to compute this limitation.

Credit carryovers you are otherwise eligible to claim may be limited. Do not apply credit carryovers against the minimum franchise tax (corporations and S corporations), annual tax (partnerships and QSub), alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), built-in gains tax (S corporations), or excess net passive income tax (S corporations).

Assignment of Credit

For taxable years beginning on or after July 1, 2008, credit earned by members of a combined reporting group may be assigned to an affiliated corporation that is a member of the same combined reporting group. A credit assigned may only be claimed by the affiliated corporation against its tax in taxable years beginning on or after January 1, 2010.

The eligible assignee shall be treated as if it originally generated the assigned credit. Any credit limitations or restrictions that applied to the assignor will also apply to the eligible assignee. The amount of LARZ credit carryovers you may claim on your California tax return is limited to the tax attributable to the former LARZ. For zone credits assigned, the assignee must have a tax liability as a result of income generated in the

same zone that the original credit was generated. For example, if the original credit was generated in the LARZ of the assignor, the assignee must have a tax liability on the income attributable to the former LARZ in order to use the assigned credit. For more information, get form FTB 3544 or form FTB 3544A or go to ftb.ca.gov and search for **credit assignment**.

Carryover

If the amount of credit carryover available this year exceeds your tax, you may carry over any excess credit to future years. The maximum carryover period is 15 years. Apply the carryover to the earliest taxable year possible. In no event can the credit carryover be carried back and applied against a prior year's tax. Generally, the credit cannot be transferred to another taxpayer unless:

- There was a qualifying merger.
- The credit qualifies under R&TC Section 23663 for assignment to an affiliated corporation.

For additional information, get form FTB 3544 or form FTB 3544A.

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations). The amount of credit carryover that is in excess of the 1.5% entity-level tax (3.5% for financial S corporations) in the current year may be carried forward and used in future years to offset the 1.5% entity-level tax (3.5% for financial S corporations). In addition, S corporations can pass through 100% of the credit to their shareholders. See the instructions for Schedule Z, Part III for more information.

If a C corporation had unused credit carryovers when it elected S corporation status, the carryovers were reduced to 1/3 and transferred to the S corporation. The remaining 2/3 were disregarded. The allowable carryovers may be used to offset the 1.5% tax on net income in accordance with the respective carryover rules. These C corporation carryovers may not be passed through to shareholders. For more information, get Schedule C (100S), S Corporation Tax Credits.

Credit Code Number

Use credit code **159** to claim the LARZ hiring and sales or use tax credit carryovers on your tax return. Using the incorrect code may cause a delay in allowing the credit.

Instructions for Schedule Z – Computation of Credit Carryover Limitations

Schedule Z is on Side 2 of form FTB 3806.

Reporting Requirements of S Corporations, Estates, Trusts, and Partnerships

- Partnerships and LLCs treated as partnerships do not complete Schedule Z. However, the partners and members of these types of entities should compute their LARZ income from all sources by completing the Schedule Z in order to determine the amount of LARZ credit carryovers that they may claim on their California tax return. For individual partners, report the distributive share of all the business income apportioned to the former LARZ. For corporate partners, report the distributive

share of the LARZ property and payroll. Report these items as other information on Schedule K-1 (565).

- S corporations and their shareholders complete Schedule Z.
- Report to shareholders, beneficiaries, partners, and members the distributive or pro-rata share of business income, loss, and deductions apportioned to the former LARZ.
- Separately state the distributive or pro-rata share of any business capital gains and losses apportioned to the former LARZ included in the amount above.

S Corporations:

Complete Part I and Part III of Schedule Z if your entity-level tax before credits is more than the minimum franchise tax.

Corporations and S Corporations Subject to the Minimum Tax Only

Complete only Part IV of Schedule Z.

All others:

Complete Part I and Part II of Schedule Z.

Part I – Computation of Limitations

For filers with LARZ NOL carryovers:

- Complete Worksheet III first if you have a LARZ NOL carryover.
- Then complete Schedule Z if you have any LARZ credit carryover.

If you do not have any LARZ NOL carryovers:

- Individuals: Go to Worksheet II, Section B. Follow the instructions there. Enter the amount from Worksheet II, Section B, line 14, column (c) on Schedule Z, Part I, line 1, and line 3 (skip line 2).
- Corporations: Follow the instructions for line 1 below.

Only business income is apportioned to the former LARZ to determine the incentive limitation. Business income is defined as income arising from transactions and activities in the regular course of the trade or business. Business income includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the regular trade or business operations. Nonbusiness income is all income other than business income.

For Corporations filing a combined report, the business income of each corporation doing business in the former LARZ is the business income apportioned to California as determined under combined report mechanics. Get FTB Pub. 1061 for more information on combined reports and entity income apportionment.

Line 1 – See page 3 for a definition of business income. Enter all business income.

Line 2 – If your business is located entirely within the former LARZ, enter 1.

This percentage is the apportionment percentage computed by the entity using Worksheet II, Section A, and represents the percentage of the entity's business income attributable to the former LARZ.

Line 6a – Compute the tax as if the taxable income generated within the former LARZ represented all of your taxable income.

Los Angeles Revitalization Zone Deduction and Credit Summary

Attach to your California tax return.

SSN or ITIN or California corporation number

Name(s) as shown on return

FEIN

California Secretary of State (SOS) file number

A. Check the appropriate box for your entity type:

- Individual, Estate, Trust, C corporation, S corporation, Partnership, Exempt organization, Limited liability company, Limited liability partnership

B. Enter the name of the Los Angeles Revitalization Zone (LARZ) business:

C. Enter the address (actual location) where the LARZ business is conducted:

D. Enter the name of the community within the former LARZ in which the business and/or investment activity is located.

E. Enter the six-digit Principal Business Activity Code number of the LARZ Business.

F. Gross annual receipts of the business

G. Total asset value of the business

Part I Credit Carryovers Used (Complete Schedule Z on Side 2 before you complete this part.)

- 1 Hiring and sales or use tax credit carryovers claimed on the current year return:
a Construction hiring credit carryover from Schedule Z, line 8A, column (f) or line 11, column (c)
b General hiring credit carryover from Schedule Z, line 9A, column (f) or line 12, column (c)
c Sales or use tax credit carryover from Schedule Z, line 10A, column (f) or line 13, column (c)
d Add line 1a, line 1b, and line 1c

Part II Portion of Business Attributable to the Former LARZ

2 Enter the average apportionment percentage of your business that is in the former LARZ from Worksheet II, Section A, line 4. If your operation is wholly within the former LARZ, the average apportionment percentage is 100% (1.00)

Part III Net Operating Loss (NOL) Carryover and Deduction

- 3 a Enter the total LARZ NOL carryover from prior years from Worksheet III, line 15, column (b)
b Enter the total LARZ NOL carryover deduction used in the current year from Worksheet III, line 15, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 6.
c Enter the LARZ NOL to carry over to future years from Worksheet III, line 15, column (e)

Schedule Z Computation of Credit Carryover Limitations – Los Angeles Revitalization Zone

Part I Computation of Limitations. See instructions.

1 Trade or business income. Individuals: Enter the amount from Worksheet II, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part II)	<input checked="" type="radio"/>	1
2 Corporations: Enter the average apportionment percentage from Worksheet II, Section A, line 4. See instructions . .		2
3 Multiply line 1 by line 2		3
4 Enter the LARZ NOL carryover deductions from Worksheet III, line 15, column (c)		4
5 LARZ taxable income. Subtract line 4 from line 3		5
6 a Compute the amount of tax due using the amount on line 5. See instructions	6a	
b Enter the amount of tax from Form 540, line 35; Long Form 540NR, line 42; Form 541, line 21; Form 100, line 24; Form 100W, line 24 ; Form 100S, line 22; or Form 109, line 10. Corporations, combined groups, and S corporations, see instructions	6b	
7 Enter the smaller of line 6a or line 6b. This is the limitation based on the LARZ income. Go to Part II, Part III, or Part IV. See instructions	<input checked="" type="radio"/>	7

Part II Limitation of Credit Carryovers for Corporations, Individuals, Estates, and Trusts. See instructions.

(a) Credit name	(b) Prior year credit carryover	(c) Total credit assigned from form FTB 3544 col. (g)	(d) Total credit col. (b) minus col. (c)	(e) Limitation based on LARZ business income	(f) Credit used on Sch. P can never be greater than col. (d) or col. (e)	(g) Total carryover col. (d) minus col. (e)
8 Construction hiring credit	A					
	B					
9 General hiring credit	A					
	B					
10 Sales or use tax credit	A					
	B					

Part III Limitation of Credit Carryovers for S Corporations Only. See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
11 Construction hiring credit			
12 General hiring credit			
13 Sales or use tax credit			

Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

(a) Credit name	(b) Prior year credit carryover	(c) Total credit assigned from FTB 3544 col. (g)	(d) Total prior year credit carryover col. (b) minus col. (c)
14 Construction hiring credit			
15 General hiring credit			
16 Sales or use tax credit			

Individuals:

Use the tax table or tax rate schedule in your tax booklet for your filing status.

Exempt Organizations:

Use the applicable tax rate in your tax booklet.

Corporations and S Corporations:

Use the applicable tax rate.

If the amount on line 6a is the minimum franchise tax (\$800), you cannot use your LARZ credit carryovers this year. You should complete Part IV of Schedule Z to figure the amount to carryover.

Line 6b – Corporations and S Corporations: If the amount on line 6b is the minimum franchise tax (\$800), you cannot use your LARZ credit carryovers this year. You should complete Part IV of Schedule Z to figure the amount to carryover.

Part II – Limitation of Credit Carryovers for Corporations, Individuals, Estates, and Trusts

Use Part II if you are a corporation, individual, estate, or trust. Corporations that are subject to paying only the minimum franchise tax, go to Part IV.

Individuals that received a Schedule K-1, complete Schedule Z, Part II, using the information from the Schedule K-1.

Line 8A, column (e) – Enter the amount from line 7. This is the amount of limitation based on the tax on business income generated within the former LARZ.

Line 8A, column (f) – Enter the amount of credit carryover that is used on Schedule P (100, 100W, 540, 540NR, or 541), column (b). The amount cannot be greater than the amount in column (e) or the amount on line 8B, column (d).

Line 8B, column (b) – Enter the amount of the prior year carryover of the credit. This is the amount of credit carryover that was previously computed on Schedule Z, Part II, line 8B, column (g) of the prior year tax return.

Line 8B, column (c) – Enter the amount of carryover credit assigned to affiliated corporations that are members of the same combined reporting group from form FTB 3544 column (g). Only corporations who completed the form will enter an amount in this column. Individuals, Estates, and Trusts, leave blank and go to column (d) instructions.

Line 8B, column (d) – Subtract the amount in column (c) from the amount in column (b).

Line 8B, column (e) – Compare the amount of line 8A, column (e) and line 8A, column (f). Enter the smaller amount.

Line 8B, column (g) – Subtract the amount of column (e) from the amount of column (d). Enter the result in column (g). This is the amount of credit carryover that can be carried over to future years.

This carryover includes both the Schedule P (100, 100W, 540, 540NR, or 541) limitation and the limitation based on LARZ business income.

Line 9A, column (e) – Subtract the amount of line 8B, column (e) from the amount of line 8A, column (e). If the result is zero, your remaining credit carryovers are limited and will be carried over to future years. In this case, enter the

amounts from line 9B, column (d) and line 10B, column (d) on line 9B and 10B, column (g).

Line 9A, column (f) – Enter the amount of credit carryover that is used on Schedule P (100, 100W, 540, 540NR, or 541), column (b). The amount cannot be greater than the amount in column (e) or the amount on line 9B, column (d).

Line 9B, column (b) – Enter the amount of the prior year carryover of the credit. This is the amount of credit carryover that was previously figured on Schedule Z, Part II, line 9B, column (g) of the prior year tax return.

Line 9B, column (c) – Enter the amount of carryover credit assigned to affiliated corporations that are members of the same combined reporting group from form FTB 3544 column (g). Only corporations who completed the form will enter an amount in this column. Individuals, Estates, and Trusts, leave blank and go to column (d) instructions.

Line 9B, column (d) – Subtract the amount in column (c) from the amount in column (b).

Line 9B, column (e) – Compare the amount of line 9A, column (e) and line 9A, column (f). Enter the smaller amount.

Line 9B, column (g) – Subtract the amount of column (e) from the amount of column (d). Enter the result in column (g). This is the amount of credit carryover that can be carried over to future years.

This carryover includes both the Schedule P (100, 100W, 540, 540NR, or 541) limitation and the limitation based on LARZ income.

Line 10A, column (e) – Subtract the amount of line 9B, column (e) from the amount of line 9A, column (e). If the result is zero, your remaining credit carryover is limited and must be carried over to future years. In this case, enter the amount from line 10B, column (d) in column (g).

Line 10A, column (f) – Enter the amount of credit carryover that is used on Schedule P (100, 100W, 540, 540NR, or 541), column (b). The amount cannot be greater than the amount in column (e) or the amount on line 10B, column (d).

Line 10B, column (b) – Enter the amount of the prior year carryover of the credit. This is the amount of credit carryover that was previously figured on Schedule Z, Part II, line 10B, column (g) of the prior year tax return.

Line 10B, column (c) – Enter the amount of carryover credit assigned to affiliated corporations that are members of the same combined reporting group from form FTB 3544 column (g). Only corporations who completed the form will enter an amount in this column. Individuals, Estates, and Trusts, leave blank and go to column (d) instructions.

Line 10B, column (d) – Subtract the amount in column (c) from the amount in column (b).

Line 10B, column (e) – Compare the amount of line 10A, column (e) and line 10A, column (f). Enter the smaller amount.

Line 10B, column (g) – Subtract the amount of column (e) from the amount of column (d). Enter the result in column (g). This is the amount of credit carryover that can be carried over to future years.

This carryover includes both the Schedule P (100, 100W, 540, 540NR, or 541) limitation and the limitation based on LARZ income.

Part III – Limitation of Credit Carryovers for S Corporations Only

Use Part III only if you are an S corporation.

Line 11 through Line 13, column (b) – Enter the amount of the total prior year credit carryover in column (b) for line 11, line 12, and line 13, as applicable. These are the amounts of credit carryovers that were previously figured on Schedule Z, Part III, column (d) for line 11, line 12, and line 13, of the prior year tax return, as applicable.

Line 11 through Line 13, column (c) – Enter the amount of credit carryover that was used by the S corporation in the current year to offset its 1.5% entity-level tax (3.5% for financial S corporations) in column (c) for line 11, line 12, and line 13, as applicable. Enter these amounts on form FTB 3806, Side 1, line 1a, line 1b, and line 1c, as applicable.

Line 11 through Line 13, column (d) – Subtract the amounts in column (c) from the amounts in column (b) for line 11, line 12 and line 13. These are the amounts of credit carryovers that can be carried over to future years and used by the S corporation.

Part IV – Limitation of Credit Carryovers for Corporations Subject to Paying Only the Minimum Franchise Tax

Use Part IV if you are a corporation or S corporation subject to paying only the minimum franchise tax.

Line 14 through Line 16, column (b) – Enter the amount of the prior year credit carryover in column (b) for line 14, line 15, and line 16, as applicable. These are the amounts of credit carryovers that were previously figured on Schedule Z, Part IV, column (d) for line 14, line 15, and line 16 of the prior year tax return, as applicable.

Line 14 through Line 16, column (c) – Enter the amount of carryover credit assigned to affiliated corporations that are members of the same combined reporting group from form FTB 3544 column (g). Only C corporations who completed the form will enter an amount in this column. S corporations leave blank and go to column (d) instructions.

Line 14 through Line 16, column (d) – Subtract the amount in column (c) from the amount in column (b) for line 14, line 15, and line 16, as applicable.

How to Get California Tax Information

(Keep This Page For Future Use)

Your Rights as a Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See "Where to Get Tax Forms and Publications" below.

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications at ftb.ca.gov.

Access other state agencies' websites at ca.gov.

By phone – To order California tax forms and publications, call our automated phone service. To order a form:

- Refer to the list in your tax booklet and find the code for the form you want to order.
- Call 800.338.0505 and follow the instructions.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

In person – Many post offices and libraries provide free California personal income tax booklets during the filing season.

Employees at libraries, post offices, and quick print businesses cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Letters

If you write to us, be sure your letter includes your federal employer identification number (FEIN), California Secretary of State (SOS) file number, California corporation number, social security number (SSN) or individual taxpayer identification number (ITIN), your daytime and evening telephone numbers, and a copy of the notice (if applicable). Send your letter to:

CORRESPONDENCE, ANALYSIS, SUPPORT
AND EDUCATION SECTION MS F-283
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 95812-1468

We will respond to your letter within ten weeks. In some cases, we may need to call you for additional information.

Do not attach correspondence to your tax return unless the correspondence relates to an item on your tax return.

Internet and Telephone Assistance

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Website: ftb.ca.gov
Telephone: 800.852.5711
from within the United States
916.845.6500
from outside the United States
800.822.6268
TTY/TDD: 800.822.6268
for persons with hearing or speech impairments.

Asistencia Por Internet y Teléfono

Asistencia telefónica está disponible todo el año durante las 7 a.m. y las 5 p.m. lunes a viernes, excepto días festivos. Las horas están sujetas a cambios.

Sitio web: ftb.ca.gov
Teléfono: 800.852.5711
dentro de los Estados Unidos
916.845.6500
fuera de los Estados Unidos
800.822.6268
TTY/TDD: 800.822.6268
personas con discapacidades
auditivas y del habla

Economic Development Area Information

Further information about the former LARZ is available from:

FRANCHISE TAX BOARD
Website: ftb.ca.gov
Telephone: 916.845.3464