

Manufacturing Enhancement Area Credit Summary

Attach to your California tax return.

SSN or ITIN or California corporation number

Name(s) as shown on return

FEIN

Qualified taxpayer's SIC code. See instructions. [radio button] _____

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 Manufacturing Enhancement Area (MEA) business: _____

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

D. Enter the name of the MEA in which the business and/or investment activity is located. _____

E. Enter the six-digit Principal Business Activity Code of the MEA Business [radio button] _____

F. Total number of employees in the MEA _____

G. Number of employees included in the computation of the hiring credit, if claimed _____

H. Gross annual receipts of the business _____

I. Total asset value of the business _____

Part I Hiring Credit and Recapture (Complete Schedule Z on Side 2 before you complete this part.)

1 Hiring credit from Schedule Z, line 6A, column (g) or line 7, column (f) 1 _____

2 Recapture of hiring credit from Worksheet I, Section B, line 2, column (b) 2 _____

Part II Portion of Business Attributable to the Manufacturing Enhancement Area. See Instructions.

3 Enter the average apportionment percentage of your business that is in the MEA from Worksheet II, Section A, line 4. If your operation is entirely within one MEA, the average apportionment percentage is 100% (1.00) 3 _____

Schedule Z Computation of Credit Limitations — Manufacturing Enhancement Area

Part I Computation of Credit 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 form FTB 3808, Part II instructions) | <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 a Compute the amount of tax due using the amount on line 3. See instructions. | 4a | |
| b Enter the amount of tax from Form 540, line 35; Long Form 540NR, line 42; Form 541, line 21; Form 100, line 23; Form 100W, line 23; Form 100S, line 21; or Form 109, line 10. Corporations and S corporations, see instructions | 4b | |
| 5 Enter the smaller of line 4a or line 4b. This is the limitation based on the MEA income. Go to Part II, Part III, or Part IV. See instructions | <input checked="" type="radio"/> | 5 |

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

| (a) Credit name | (b) Credit amount | (c) Total prior year carryover | (d) Total credit assigned from form FTB 3544, col. (g) | (e) Total credit sum of col. (b) plus col. (c), minus col. (d) | (f) Limitation based on MEA business income | (g) Credit used on Sch. P Can never be greater than col. (e) or col. (f) | (h) Total credit carryover col. (e) minus col. (f) |
|------------------------|----------------------|-----------------------------------|---|---|--|--|---|
| 6 Hiring credit | A | | | | | | |
| | B | | | | | | |

Part III Limitation of Credits for S Corporations Only. See instructions.

| (a) Credit name | (b) Credit amount | (c) S corporation credit col. (b) multiplied by 1/3 | (d) Total prior year carryover | (e) Total credit col. (c) plus col. (d) | (f) Credit used this year by S corporation | (g) Carryover col. (e) minus col. (f) |
|------------------------|----------------------|--|-----------------------------------|--|---|--|
| 7 Hiring 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) Credit amount | (c) Total prior year carryover | (d) Total credit assigned from form FTB 3544, col. (g) | (e) Total credit carryover sum of col. (b) plus col. (c), minus col. (d) |
|------------------------|----------------------|-----------------------------------|---|---|
| 8 Hiring credit | | | | |

Refer to page 3 for information on how to claim the credit.