



# California

Forms & Instructions

# 3554

## 2015

New Employment Credit Booklet

**This booklet contains:**

**Form FTB 3554, New Employment Credit**

Members of the Franchise Tax Board

Betty T. Yee, Chair

Jerome E. Horton, Member

Michael Cohen, Member



State of California  
**Franchise Tax Board**

# 2015 Instructions for Form FTB 3554

## New Employment Credit

### Introduction

#### The Governor's 2013 Economic Development Initiative

On July 11, 2013, the governor signed legislation that affected business incentives in California. The legislation had four impacts:

- **New Employment Credit (NEC)**  
The NEC establishes a credit for businesses located in a designated area in the state. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.
- **California Competes Tax Credit (CCC)**  
The CCC is an income tax credit available to businesses that want to come to California or stay and grow in California. The Governor's Office of Business and Economic Development (GO-Biz) administers the CCC. For more information, go to [business.ca.gov](http://business.ca.gov).
- **Repeal of the Enterprise Zone (EZ) and Local Agency Military Base Recovery Area (LAMBRA) program effective January 1, 2014.**  
For more information go to [ftb.ca.gov](http://ftb.ca.gov) and search for **repeal tax incentives**.
- **Sales Tax Exemption**  
The Board of Equalization administers a partial exemption to businesses that purchase qualified property on or after July 1, 2014. Go to [boe.ca.gov](http://boe.ca.gov) and search for **manufacturing exemptions**.

### New Employment Credit

The NEC is available for each taxable year beginning on or after January 1, 2014, and before January 1, 2021. This credit is for a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by that employee in a designated census tract, pilot area, or former economic development area, known as the Designated Geographic Area (DGA), and receives a Tentative Credit Reservation (TCR) for that employee. In addition, an annual certification of employment is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees working in California, when compared to its base year, both determined on an annual full-time equivalent basis. See Line Instructions, Part I - Net Increase in Full-Time Employees, for more information.

### Reporting Requirement

California statutes require the FTB to report the names of employers claiming the credit, the amount of the credit, and the number of new jobs created on the FTB website.

### Purpose

Use form FTB 3554, New Employment Credit, to figure a credit for a qualified taxpayer that hires a qualified full-time employee and pays or incurs qualified wages attributable to work performed by that employee in a DGA and receives a TCR for that employee.

The NEC must be claimed on a timely filed original return of the qualified taxpayer.

An employer cannot claim the NEC for an employee hired before January 1, 2014.

### General Information

#### A Designated Geographic Area

In order to qualify for the NEC, the qualified taxpayer must have a qualified full-time employee performing services for the employer in the DGA. The DGA is defined as:

- Designated census tracts that have the highest unemployment and highest poverty in the state.
- Former Enterprise Zones (in existence on December 31, 2011, designated in 2012) and any revision to an EZ prior to June 30, 2013, except census tracts within those EZs with the lowest unemployment and poverty levels.
- Former LAMBRA (in existence on July 11, 2013).

#### Pilot Areas

Pilot areas are select areas within the DGA. There may be up to five pilot areas designated at one time. Qualified wages for qualified full-time employees in pilot areas are those wages greater than \$10 per hour, up to 350% of the state minimum wage at that time.

In 2014, GO-Biz designated the following pilot areas:

1. **Fresno Pilot Area**  
The former Fresno City Enterprise Zone, except within census tracts with the lowest unemployment and poverty levels.
2. **Merced Pilot Area**  
The former Merced Enterprise Zone, except within census tracts with the lowest unemployment and poverty levels.
3. **Riverside Pilot Area**  
The Riverside Pilot Area includes census tracts 303, 401.01, 402.03, 429.04, and 467 in Riverside County.

These pilot areas are in effect until December 31, 2017. The pilot area designation may be extended by GO-Biz for an additional period of up to three calendar years.

#### B Qualified Taxpayer

A qualified taxpayer is an employer engaged in a trade or business within a DGA who, during the taxable year, pays qualified wages to a qualified full-time employee, and is not in an excluded business. See Line Instructions, Question F, Excluded PBA/NAICS Codes.

A qualified taxpayer must hire a qualified full-time employee on or after January 1, 2014, and receive a TCR from FTB within 30 days of complying with the Employment Development Department (EDD) new hire reporting requirements for that employee. In addition, a qualified taxpayer must annually certify each qualified full-time employee.

#### C Tentative Credit Reservation

An employer is required to obtain a TCR from FTB for a qualified full-time employee. The employer must get the reservation within 30 days of completing the EDD new hire reporting requirements. A qualified taxpayer must obtain the TCR through an online system that is available on FTB's website. For more information on the TCR, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

#### D Annual Certification of Employment

The qualified taxpayer must annually certify that it is still a qualified employer and that each qualified full-time employee hired in a previous taxable year is still qualified in the current taxable year. The annual certification of employment is due on or before the 15th day of the third month of the qualified taxpayer's current taxable year. For more information on annual certification, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

## E Relocating Businesses

A qualified taxpayer who relocates to a DGA will be allowed a NEC for wages paid to each qualified full-time employee employed in the new location only if the taxpayer provides each employee at the previous locations a written offer of employment at the new location, with comparable compensation. **Note:** This requirement does not apply if the qualified taxpayer is a small business.

This requirement for relocated employees applies if the taxpayer has an increase in the number of qualified full-time employees in a DGA within a 12-month period in which there is a decrease in the number of full-time employees employed in California but outside of the DGA.

## F Qualified wages

Qualified wages are wages paid by the qualified taxpayer during the taxable year to the qualified full-time employee that exceeds 150% (or \$10 for a Pilot Area) but does not exceed 350% of minimum wage. The tentative credit is determined by multiplying the qualified wages for all qualified employees by 35%.

Wages for salaried employees must be converted to an hourly amount. A reasonable way to do this would be to divide the annualized salary by 2000 hours.

Qualified wages are wages paid during the 60 month period beginning with the first day the qualified full-time employee commences employment with the qualified taxpayer in the DGA. For this purpose, commencement of employment or the hire date is the first day for which the individual receives wages/compensation.

For an employer that operates a business that has regularly occurring seasonal or intermittent employment decreases and increases, re-employment of an individual is not a new hire. It is a continuation of the prior employment and does not constitute commencement of employment for the qualified wages test.

Dates	Qualified wage must exceed	Maximum qualified hourly wage
January 1, 2015 – December 31, 2015	\$13.50	\$31.50
Pilot Areas January 1, 2015 – December 31, 2015	\$10	\$31.50

The California minimum wage is \$9.00 per hour from July 1, 2014 through December 31, 2015. Beginning on and after January 1, 2016, the minimum wage will be \$10.00 per hour.

## G Limitations

S corporations may claim only 1/3 of the credit against the 1.5% entity level tax (3.5% for financial S corporations). The remaining 2/3 must be disregarded and may not be used as a carryover. S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity [a single member limited liability company (SMLLC) not recognized by California, and for tax purposes is treated as a sole proprietorship owned by an individual or a branch owned by a corporation], the usable credit amount received from the disregarded entity is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

Get Form 568, Limited Liability Company Tax Booklet, for more information.

This credit cannot reduce the regular tax below the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and LLCs classified as a partnership), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations).

This credit cannot reduce regular tax below the tentative minimum tax. Get Schedule P (100, 100W, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations, for more information.

### This credit is not refundable.

Generally, the credit or credit carryover cannot be transferred to another employer unless there was a qualifying merger under the Internal Revenue Code or the credit qualifies under the California Revenue and Taxation Code (R&TC) section 23663 for an assignment to an affiliated corporation.

## H Assignment of Credits

Credits 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 liability. For more information, 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](http://ftb.ca.gov) and search for **credit assignment**.

## I Carryover

If the available credit exceeds the current year tax liability or is limited by tentative minimum tax, the unused credit may be carried over for five years or until the credit is exhausted, whichever occurs first. Apply the carryover to the earliest taxable year. In no event can the credit be carried back and applied against a prior year's tax. Retain all records that document this credit and carryovers. The FTB may require access to these records.

## J Recapture

You may be required to recapture a previously taken credit if a qualified full-time employee is terminated within the first 36 months after beginning employment. The amount of credit that must be recaptured is the amount for that taxable year and all prior taxable years attributed to qualified wages paid to that employee.

You are not required to recapture the credit if you meet any of the following **exceptions**:

- The employee voluntarily leaves employment.
- The employee becomes disabled and unable to perform the services of that employment, unless the disability is removed before the close of the period and the employer fails to offer re-employment.
- The employee is terminated due to misconduct.
- The employer has a substantial reduction in operations, including reductions due to seasonal employment.
- The employee is replaced by other qualified full-time employees so as to create a net increase in both the number of employees and the number of hours of employment.
- The employment is considered seasonal, and the qualified employee is rehired on a seasonal basis.

Follow the instructions in the tax booklets if you are required to recapture the NEC.

## Examples of the NEC Calculations

### Example 1

ABC Company is a qualified taxpayer and has a net increase in full-time employees. ABC Company receives the full amount of the tentative credit. ABC Company is on a calendar year basis and operates entirely within the DGA. For its taxable year 2014, ABC Company has 100 full-time employees based on annual full-time equivalents. During taxable year 2015, ABC Company hired a number of new full-time employees, 2 of which were qualified full-time employees. ABC Company received a TCR for these employees as required.

Assume the following facts:

James Smith was hired on January 1, 2015, at an hourly wage of \$17.00 and on July 1, 2015, his hourly wage was increased to \$20.00 per hour. James worked 2,000 hours during taxable year 2015. Jane Jones was hired on July 1, 2015, at an hourly wage of \$20.00 and worked 1,000 hours during taxable year 2015. The qualified wages and tentative credit are computed as follows:

	Actual Wages	150% of Minimum Wage	Qualified Wages	Hours Worked	Multiply by Applicable Credit Percentage	Tentative Credit
James Smith Jan 1 – June 30	\$17.00	\$13.50	\$3.50	1,000	35%	\$1,225
James Smith July 1 – Dec 31	\$20.00	\$13.50	\$6.50	1,000	35%	\$2,275
Jane Jones July 1 – Dec 31	\$20.00	\$13.50	\$6.50	1,000	35%	\$2,275
<b>Total Tentative Credit</b>						<b>\$5,775</b>

The Base Year is taxable year 2014. In its base year, annual full-time equivalents were 100. The annual full-time equivalents for 2015 was 108. The net increase in full-time employees over the base year is 8. The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	108-100 = 8 (Net Increase in full-time employees)
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	8/2 = 100% (the applicable percentage cannot exceed 100%)
<b>Tentative Credit Amount</b>	\$5,775
<b>Credit Generated</b>	\$5,775 (\$5,775 x 100%)

### Example 2

ABC Company has a net increase in full-time employees and receives a partial amount of the tentative credit.

Assume the same facts as Example 1, except due to attrition the annual full-time equivalents for taxable year 2015 was 101. The net increase in full-time employees over the base year is 1 (101-100). The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	101-100 = 1 (Net Increase in full-time employees)
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	1/2 = 50%
<b>Tentative Credit Amount</b>	\$5,775
<b>Credit Generated</b>	\$2,888 (\$5,775 x 50%)

### Example 3

ABC Company does not have a net increase in full-time employees and receives no amount of the tentative credit.

The annual full-time equivalents for taxable year 2015 was 98. The net increase in full-time employees over the base year is zero (98-100 but it cannot be less than 0). ABC Company cannot claim a credit in taxable year 2015.

### Example 4

XYZ Company is a qualified taxpayer and first commences doing business in California on January 1, 2015, and receives the full amount of the tentative credit.

XYZ Company is on a calendar year basis and first commences business in California on January 1, 2015, and operates in the DGA. During its taxable year 2015, XYZ Company hired a number of full-time employees, 2 of which were qualified full-time employees. Assume the following facts:

Jeff Smith was hired on January 1, 2015, at an hourly wage of \$17.00 and on July 1, 2015, his hourly wage was increased to \$18.00. Jeff worked 2,000 hours during taxable year 2015. Mary Jones was hired on July 1, 2015, at an hourly wage of \$18.50 and worked 1,000 hours during taxable year 2015.

The qualified wages and tentative credit are computed as follows:

	Actual Wages	150% of Minimum Wage	Qualified Wages	Hours Worked	Multiply by Applicable Credit Percentage	Tentative Credit
Jeff Smith Jan 1 – June 30	\$17.00	\$13.50	\$3.50	1,000	35%	\$1,225
Jeff Smith July 1 – Dec 31	\$18.00	\$13.50	\$4.50	1,000	35%	\$1,575
Mary Jones July 1 – Dec 31	\$18.50	\$13.50	\$5.00	1,000	35%	\$1,750
<b>Total Tentative Credit</b>						<b>\$4,550</b>

Since XYZ Company first commenced business in California on January 1, 2015, its base year annual full-time equivalents are zero. Assume its annual full-time equivalents were 5 in taxable year 2015. The net increase in full-time employees over the base year is 5 (5-0). The credit generated is computed as follows:

Description	Calculation
<b>Numerator</b>	5-0 = 5 (Net Increase in full-time employees )
<b>Denominator</b>	2 qualified full-time employees
<b>Computation</b>	5/2 = 100% (the applicable percentage cannot exceed 100%)
<b>Tentative Credit Amount</b>	\$4,550
<b>Credit Generated</b>	\$4,550 (\$4,550 x 100%)

**2015 New Employment Credit****3554**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ CA Corporation no. ☐ 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 entity "operating" in a Designated Geographical Area (DGA)****C. Enter one address (actual location) of the business operating in the DGA****D. Does the business have at least one location in a pilot area?**☐ Yes ☐ No**E. Did the business receive a tentative reservation for all claimed employees?**☐ Yes ☐ No If no, stop. See instructions.**F. Principal Business Activity Code of the business****G. Previous taxable year's gross receipts****Part I Net Increase in Full-Time Employees****Section A – Enter your base year** . See Part I, instructions for base year rules.

Complete Section A to calculate the total number of annual full-time equivalents working in California during the base year. See Part I, instructions for base year rules.

- |   |          |  |
|---|----------|--|
| <b>1</b> Number of full-time hourly and salaried employees that were employed for the entire taxable year . . . . .         | <b>1</b> |  |
| <b>2</b> Number of full-time hourly employees that were employed for less than 52 weeks during the taxable year . . . . .   | <b>2</b> |  |
| <b>3</b> Total number of hours worked by employees in line 2 (not to exceed 2,000 hours per employee) . . . . .             | <b>3</b> |  |
| <b>4</b> Divide line 3 by 2000. See instructions . . . . .  | <b>4</b> |  |
| <b>5</b> Number of full-time salaried employees that were employed for less than 52 weeks during the taxable year . . . . . | <b>5</b> |  |
| <b>6</b> Total number of weeks worked by employees in line 5 . . . . .  | <b>6</b> |  |
| <b>7</b> Divide line 6 by 52. See instructions . . . . .  | <b>7</b> |  |
| <b>8</b> <b>Base year annual full-time equivalents.</b> Add lines 1, 4 and 7. See instructions . . . . .                    | <b>8</b> |  |

**Section B – Taxable year 2015.**

Complete Section B to calculate the total number of annual full-time equivalents in California during the current taxable year.

- |  |           |  |
|--|-----------|--|
| <b>9</b> Number of full-time hourly and salaried employees that were employed for the entire taxable year . . . . .          | <b>9</b>  |  |
| <b>10</b> Number of full-time hourly employees that were employed for less than 52 weeks during the taxable year . . . . .   | <b>10</b> |  |
| <b>11</b> Total number of hours worked by employees in line 10 (not to exceed 2,000 hours per employee) . . . . .            | <b>11</b> |  |
| <b>12</b> Divide line 11 by 2000. See instructions . . . . .   | <b>12</b> |  |
| <b>13</b> Number of full-time salaried employees that were employed for less than 52 weeks during the taxable year . . . . . | <b>13</b> |  |
| <b>14</b> Total number of weeks worked by employees in line 13 . . . . .   | <b>14</b> |  |
| <b>15</b> Divide line 14 by 52. See instructions . . . . .   | <b>15</b> |  |
| <b>16</b> <b>Current year annual full-time equivalents.</b> Add lines 9, 12 and 15. See instructions . . . . .               | <b>16</b> |  |

**Part II Available Credit**

- |  |            |    |
|--|------------|----|
| <b>17</b> Net increase in full-time employees. Subtract line 8 from line 16. If the amount on line 17 is zero or less, <b>stop, you do not qualify</b> . . . . .                                     | <b>17</b>  |    |
| <b>18</b> Total qualified full-time employees. See instructions . . . . .  | <b>18</b>  |    |
| <b>19</b> Applicable percentage. Divide line 17 by line 18 (not to exceed 1.0000) . . . . .  | <b>19</b>  |    |
| <b>20</b> Tentative credit. See instructions . . . . .   | <b>20</b>  | 00 |
| <b>21</b> Credit generated. Multiply line 20 by line 19 . . . . .  | <b>21</b>  | 00 |
| <b>22</b> Pass-through new employment credit(s) from Schedule K-1 (100S, 541, 565, or 568). See instructions. . . . .  | <b>22</b>  | 00 |
| <b>23</b> Credit carryover from prior year. . . . .  | <b>23</b>  | 00 |
| <b>24</b> Total available new employment credit. Add line 21, line 22, and line 23. . . . .  | <b>24</b>  | 00 |
| <b>25a</b> <b>Credit claimed.</b> Enter the amount of the credit claimed on the current year tax return. See instructions. (Do not include any assigned credit claimed on form FTB 3544A.) . . . . . | <b>25a</b> | 00 |
| <b>b</b> Total credit assigned. Enter the total amount from form FTB 3544, column (g). . . . .   |            |    |
| If you are not a corporation, enter -0-. See instructions. . . . .   | <b>25b</b> | 00 |
| <b>26</b> Credit carryover available for future years. Add line 25a and line 25b, subtract the result from line 24. . . . .  | <b>26</b>  | 00 |

**Part III Credit Recapture**

- |   |           |    |
|---|-----------|----|
| <b>27</b> Credit Recapture. See instructions. . . . . | <b>27</b> | 00 |
|---|-----------|----|



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## Line Instructions

### Answer Questions 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 C.

**Question B** – Qualified taxpayers must have a qualified full-time employee working within the DGA. To find whether a specific location is within the DGA go to the DGA mapping tool. For more information on the mapping tool go to [ftb.ca.gov](http://ftb.ca.gov) and search for **nec**.

**Question D** – To find whether a specific location is within a pilot area, go to the DGA mapping tool at [ftb.ca.gov](http://ftb.ca.gov) and search for **nec pilot area**.

**Question E** – An employer is required to obtain a TCR from the FTB for each qualified employee. Only claim a credit for an employee which you obtained a TCR. For more information, see General Information C, Tentative Credit Reservation.

**Question F** – Enter the Principal Business Activity (PBA) code of your principal activities. The codes are listed on page 8 through page 10. The PBAs are based on the North American Industry Classification System (NAICS).

The entity's primary line of business is determined on a separate company basis (not a combined group basis) when determining if the corporation is in an excluded industry.

#### Excluded PBA/NAICS Codes

In order to be a qualified taxpayer, your primary PBA code or NAICS code must not be an excluded one. Excluded businesses are those in temporary help services or retail trades, and those primarily in food services, theater companies and dinner theaters, drinking places (alcoholic beverages,) or casinos and casino hotels. These otherwise disqualified businesses may be qualified if they are considered a small business.

The NAICS codes for each of these disqualified industries are:

- Temporary Help-NAICS 561320
- Retail Trade Services-NAICS Sector 44-45
- Primarily Theater Companies and Dinner Theater-NAICS 711110
- Primarily Food Services-NAICS 722511, 722513, 722514, and 722515
- Primarily Casino and Casino Hotels-NAICS 713210 and 721120
- Primarily Drinking Places (Alcoholic Beverages)-NAICS 722410

All sexually-oriented businesses are excluded from being a qualified taxpayer regardless of their status as a small business explained below. A sexually oriented business includes a nightclub, bar, or similar commercial enterprise that provides for an audience of two or more individuals live nude entertainment or live nude performances where the nudity is a function of everyday business operations, and where nudity is a planned and intentional part of the entertainment or performance.

**Question G** – For this purpose, “gross receipts” means the sum of the gross receipts from the production of business income, as defined in R&TC Section 25120(a), and the gross receipts from the production of nonbusiness income, as defined in R&TC Section 25120(d).

#### Gross receipts

If your gross receipts qualify you as a “small business”, the only applicable exclusion is for sexually oriented businesses.

A small business is a business that has aggregate gross receipts, less returns and allowances reportable to this state, of less than two million dollars (\$2,000,000) during the previous taxable year.

Determination of whether a taxpayer is a “small business” is made on an annual basis, and is determined by each individual entity.

### Part I – Net Increase in Full-Time Employees

The net increase in full-time employees is the total number of annual full-time equivalents in the current taxable year, less the annual full-time equivalents in the base year.

#### Base year

The base year is the year before the 1st qualified employee is hired. The base year is taxable year 2014 for an employer who hired its first qualified full-time employee during taxable year 2015.

**Once the base year is established, it does not change from year to year.**

For taxpayers who first commence doing business in California during the current taxable year, the number of full-time employees for the base year would be zero. For more information in determining whether the taxpayer has first commenced doing business in this state during the current taxable year, see Legal Rulings 96-5 and 99-2, and R&TC Sections 17276(f) and 24416(g).

#### Annual full-time equivalents working in California

An employer must determine their annual full-time equivalents for their base year, and for each taxable year for which they will claim a credit. The number of full-time equivalents is the number of full-time employees who work the entire year and a pro-rata fraction for full-time employees who did not work the entire year. For full-time employees who worked part of the year, the fraction is determined as follows:

- For a full-time employee paid hourly qualified wages, the total number of hours worked for the taxpayer by the employee (not to exceed 2,000 hours per employee) divided by 2000.
- For a salaried full-time employee, the total number of weeks worked for the qualified taxpayer by the employee divided by 52.

Part time employees are not included in the calculation of annual full-time equivalents.

#### Section A and Section B Decimal Places

For line 4, line 7, and line 8 of Section A, and for line 12, line 15, and line 16 of Section B, enter the result as a decimal (rounded to four decimal places).

**Line 8** – For taxpayers who first commence doing business in this state during the taxable year, the number of full-time equivalents for the base year is zero. Enter zero on line 8.

### Part II – Available Credit

**Line 17** – Enter net increase in full-time employees as a decimal (rounded to four decimal places).

**Line 18** – Enter qualified full-time employees. The following are the requirements for a qualified full-time employee:

- Taxpayer received a TCR from FTB.
- Performs at least 50% of their services for the employer in the DGA. The employee may work in more than one location in the DGA to meet the requirement.
- Receives starting wages that exceed 150% up to 350% of the state minimum wage, or if the employee is hired to work in a pilot area, receives starting wages exceeding \$10 per hour.
- Is hired on or after January 1, 2014.
- Is hired after the DGA is designated.
- Is paid hourly wages for an average of at least 35 hours per week, or is salaried, and paid for full-time employment (within the meaning of Section 515 of the Labor Code).
- And, meets one of five conditions:
  1. Unemployed for the six months immediately preceding hire. If the individual completed a college or similar program and received a baccalaureate, postgraduate, or professional degree, the completion date must be at least 12 months prior to hire. For purposes of this definition, an individual is unemployed for a period if all of the following circumstances apply:
    - Not receiving wages subject to withholding.
    - Not self-employed
    - Not a full-time student at a high school, college, university, or postsecondary education institution.
  2. Veteran separated from the U.S. Armed Forces in the preceding 12 months.
  3. Recipient of the Earned Income Tax Credit (EITC) in the previous taxable year. For this purpose, an employee is deemed to be an EITC recipient if the EITC was claimed on the last personal income tax return filed before the employee's commencement of employment.

4. Ex-offender convicted of a felony.
5. Current recipient of CalWORKS or general assistance in accordance with the applicable sections of the Welfare and Institutions Code.

**Line 19** – The applicable percentage is the net increase in full-time employees in California (determined on an annual full-time equivalent basis) divided by the number of qualified full-time employees, for which you received a TCR. The applicable percentage **cannot** exceed 100% or 1.0000. Enter the result as a decimal (rounded to four decimal places).

**Line 20** – The tentative credit amount is the total qualified wages multiplied by hours worked multiplied by 35% (the applicable credit percentage). See examples on the page 4 and use Worksheet 1 below to calculate your tentative credit amount. Round your answer to the nearest whole dollar amount.

**Line 21** – Enter the total NEC generated amount on this line and on your current tax return, Form 100, line 24; Form 100S, line 22; Form 100W, line 24; Form 109, line 11a; Form 565, question EE; or Form 568, question EE. Form 540 and 540NR filers refer to the credit instructions in your tax booklet for more information.

**Line 22** – Enter the total amount of credits received from S corporations, estates, trusts, partnerships, or LLCs classified as partnerships.

**Line 25a – Credit claimed**

**Do not** include assigned credits claimed on form FTB 3544A.

This amount may be less than the amount on line 24 if your credit is limited by your tax liability. For more information, see General Information G, Limitations, and refer to the credit instructions in your tax booklet. Enter the total NEC claimed amount on this line and on your current tax return, Form 100, line 25; Form 100S, line 23; Form 100W, line 25; Form 109, line 11b. Form 540 and Form 540NR filers refer to the credit instructions in your tax booklet for more information.

**Line 25b – Total credit assigned**

Corporations that assign credit to other corporations within combined reporting group must complete form FTB 3544. Enter the total amount of credit assigned from form FTB 3544, column (g) on this line.

## Part III – Credit Recapture

**Line 27 – Credit Recapture**

If you are required to recapture the NEC, enter the total on one of the following California tax returns or schedules:

- Form 100, Schedule J, line 5.
- Form 100S, Schedule J, line 5 and Schedule K-1 (100S), line 17d.
- Form 100W, Schedule J, line 5.
- Form 109, Schedule K, line 4.
- Form 540, line 63.
- Long Form 540NR, line 73.
- Form 541, line 37 and Schedule K-1 (541), line 14d.
- Form 565, Schedule K, line 20c and Schedule K-1 (565), line 20c.
- Form 568, Schedule K, line 20c and Schedule K-1 (568), line 20c.

## Worksheet 1

Do not attach to form FTB 3554. Keep for your records.

	(a) Qualified Full-Time Employee	(b) Actual hourly wages	(c) Minimum qualified wage threshold	(d) Qualified Wages per hour col (b) – col (c)	(e) Hours Worked	(f) Applicable Credit Percentage	(g) Tentative Credit col (d) · col (e) · col (f)
1						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
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						35%	
						35%	
						35%	
						35%	
						35%	
						35%	
2	Total Tentative Credit. Add the amounts in column (g). Enter total here and on Form 3554, Part II, line 20.						.00

## FTB 3554

### Principal Business Activity Codes

This list of principal business activities and their associated codes is designed to classify a business by the type of activity in which it is engaged to facilitate the administration of the California Revenue and Taxation Code (R&TC). For taxable years beginning on or after January 1, 1998, these principal business activity codes are based on the North American Industry Classification System published by the United States Office of Management and Budget.

#### Agriculture, Forestry, Fishing, and Hunting

##### Code

##### Crop Production

111100	Oilseed & Grain Farming
111210	Vegetable & Melon Farming (including potatoes & yams)
111300	Fruit & Tree Nut Farming
111400	Greenhouse, Nursery, & Floriculture Production
111900	Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet, & all other crop farming)

##### Animal Production

112111	Beef Cattle Ranching & Farming
112112	Cattle Feedlots
112120	Dairy Cattle & Milk Production
112210	Hog & Pig Farming
112300	Poultry & Egg Production
112400	Sheep & Goat Farming
112510	Aquaculture (including shellfish & finfish farms & hatcheries)
112900	Other Animal Production

##### Forestry and Logging

113110	Timber Tract Operations
113210	Forest Nurseries & Gathering of Forest Products
113310	Logging

##### Fishing, Hunting and Trapping

114110	Fishing
114210	Hunting & Trapping

##### Support Activities for Agriculture and Forestry

115110	Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
115210	Support Activities for Animal Production
115310	Support Activities for Forestry

##### Mining

211110	Oil & Gas Extraction
212110	Coal Mining
212200	Metal Ore Mining
212310	Stone Mining & Quarrying
212320	Sand, Gravel, Clay, & Ceramic & Refractory
212390	Minerals Mining & Quarrying
212390	Other Nonmetallic Mineral Mining & Quarrying
213110	Support Activities for Mining

##### Utilities

221100	Electric Power Generation, Transmission & Distribution
221210	Natural Gas Distribution
221300	Water, Sewage, & Other Systems
221500	Combination Gas & Electric

#### Construction

##### Code

##### Construction of Buildings

236110	Residential Building Construction
236200	Nonresidential Building Construction

##### Heavy and Civil Engineering Construction

237100	Utility System Construction
237210	Land Subdivision
237310	Highway, Street, & Bridge Construction
237990	Other Heavy & Civil Engineering Construction

##### Specialty Trade Contractors

238100	Foundation, Structure, & Building Exterior Contractors (including framing carpentry, masonry, glass, roofing, & siding)
238210	Electrical Contractors
238220	Plumbing, Heating, & Air-Conditioning Contractors
238290	Other Building Equipment Contractors
238300	Building Finishing Contractors (including drywall, insulation, painting, wallcovering, flooring, tile, & finish carpentry)
238900	Other Specialty Trade Contractors (including site preparation)

#### Manufacturing

##### Food Manufacturing

311110	Animal Food Mfg
311200	Grain & Oilseed Milling
311300	Sugar & Confectionery Product Mfg
311400	Fruit & Vegetable Preserving & Specialty Food Mfg
311500	Dairy Product Mfg
311610	Animal Slaughtering and Processing
311710	Seafood Product Preparation & Packaging
311800	Bakeries, Tortilla & Dry Pasta Mfg
311900	Other Food Mfg (including coffee, tea, flavorings, & seasonings)

##### Beverage and Tobacco Product Manufacturing

312110	Soft Drink & Ice Mfg
312120	Breweries
312130	Wineries
312140	Distilleries
312200	Tobacco Manufacturing

##### Textile Mills and Textile Product Mills

313000	Textile Mills
314000	Textile Product Mills

##### Apparel Manufacturing

315100	Apparel Knitting Mills
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##### Code

315210	Cut & Sew Apparel Contractors
315220	Men's & Boys' Cut & Sew Apparel Mfg
315240	Women's, Girls' and Infants' Cut & Sew Apparel Mfg
315280	Other Cut & Sew Apparel Mfg
315990	Apparel Accessories & Other Apparel Mfg

##### Leather and Allied Product Manufacturing

316110	Leather & Hide Tanning & Finishing
316210	Footwear Mfg (including rubber & plastics)
316990	Other Leather & Allied Product Mfg

##### Wood Product Manufacturing

321110	Sawmills & Wood Preservation
321210	Veneer, Plywood, & Engineered Wood Product Mfg
321900	Other Wood Product Mfg

##### Paper Manufacturing

322100	Pulp, Paper, & Paperboard Mills
322200	Converted Paper Product Mfg

##### Printing and Related Support Activities

323100	Printing & Related Support Activities
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##### Petroleum and Coal Products Manufacturing

324110	Petroleum Refineries (including integrated)
324120	Asphalt Paving, Roofing, & Saturated Materials Mfg
324190	Other Petroleum & Coal Products Mfg

##### Chemical Manufacturing

325100	Basic Chemical Mfg
325200	Resin, Synthetic Rubber, & Artificial & Synthetic Fibers & Filaments Mfg
325300	Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
325410	Pharmaceutical & Medicine Mfg
325500	Paint, Coating, & Adhesive Mfg
325600	Soap, Cleaning Compound, & Toilet Preparation Mfg
325900	Other Chemical Product & Preparation Mfg

##### Plastics and Rubber Products Manufacturing

326100	Plastics Product Mfg
326200	Rubber Product Mfg

##### Nonmetallic Mineral Product Manufacturing

327100	Clay Product & Refractory Mfg
327210	Glass & Glass Product Mfg
327300	Cement & Concrete Product Mfg
327400	Lime & Gypsum Product Mfg
327900	Other Nonmetallic Mineral Product Mfg

##### Primary Metal Manufacturing

331110	Iron & Steel Mills & Ferroalloy Mfg
331200	Steel Product Mfg from Purchased Steel
331310	Alumina & Aluminum Production & Processing
331400	Nonferrous Metal (except Aluminum) Production & Processing
331500	Foundries

##### Fabricated Metal Product Manufacturing

332110	Forging & Stamping
332210	Cutlery & Handtool Mfg
332300	Architectural & Structural Metals Mfg
332400	Boiler, Tank, & Shipping Container Mfg
332510	Hardware Mfg
332610	Spring & Wire Product Mfg
332700	Machine Shops, Turned Product, & Screw, Nut, & Bolt Mfg

##### Code

332810	Coating, Engraving, Heat Treating, & Allied Activities
332900	Other Fabricated Metal Product Mfg

##### Machinery Manufacturing

333100	Agriculture, Construction, & Mining Machinery Mfg
333200	Industrial Machinery Mfg
333310	Commercial & Service Industry Machinery Mfg
333410	Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
333510	Metalworking Machinery Mfg
333610	Engine, Turbine, & Power Transmission Equipment Mfg
333900	Other General Purpose Machinery Mfg

##### Computer and Electronic Product Manufacturing

334110	Computer & Peripheral Equipment Mfg
334200	Communications Equipment Mfg
334310	Audio & Video Equipment Mfg
334410	Semiconductor & Other Electronic Component Mfg
334500	Navigational, Measuring, Electromedical, & Control Instruments Mfg
334610	Manufacturing & Reproducing Magnetic & Optical Media

##### Electrical Equipment, Appliance, and Component Manufacturing

335100	Electric Lighting Equipment Mfg
335200	Household Appliance Mfg
335310	Electrical Equipment Mfg
335900	Other Electrical Equipment & Component Mfg

##### Transportation Equipment Manufacturing

336100	Motor Vehicle Mfg
336210	Motor Vehicle Body & Trailer Mfg
336300	Motor Vehicle Parts Mfg
336410	Aerospace Product & Parts Mfg
336510	Railroad Rolling Stock Mfg
336610	Ship & Boat Building
336990	Other Transportation Equipment Mfg

##### Furniture and Related Product Manufacturing

337000	Furniture & Related Product Manufacturing
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##### Miscellaneous Manufacturing

339110	Medical Equipment & Supplies Mfg
339900	Other Miscellaneous Manufacturing

#### Wholesale Trade

##### Merchant Wholesalers, Durable Goods

423100	Motor Vehicle & Motor Vehicle Parts & Supplies
423200	Furniture & Home Furnishings
423300	Lumber & Other Construction Materials
423400	Professional & Commercial Equipment & Supplies
423500	Metal & Mineral (except Petroleum)
423600	Household Appliances and Electrical & Electronic Goods
423700	Hardware, & Plumbing & Heating Equipment & Supplies
423800	Machinery, Equipment, & Supplies
423910	Sporting & Recreational Goods & Supplies
423920	Toy & Hobby Goods & Supplies
423930	Recyclable Materials
423940	Jewelry, Watch, Precious Stone, & Precious Metals
423990	Other Miscellaneous Durable Goods



Code	Code	Code	Code
<b>Merchant Wholesalers, Nondurable Goods</b>	<b>Clothing and Clothing Accessories Stores</b>	<b>Support Activities for Transportation</b>	<b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>
424100 Paper & Paper Products	448110 Men's Clothing Stores	488100 Support Activities for Air Transportation	523110 Investment Banking & Securities Dealing
424210 Drugs & Druggists' Sundries	448120 Women's Clothing Stores	488210 Support Activities for Rail Transportation	523120 Securities Brokerage
424300 Apparel, Piece Goods, & Notions	448130 Children's & Infants' Clothing Stores	488300 Support Activities for Water Transportation	523130 Commodity Contracts Dealing
424400 Grocery & Related Products	448140 Family Clothing Stores	488410 Motor Vehicle Towing	523140 Commodity Contracts Brokerage
424500 Farm Product Raw Materials	448150 Clothing Accessories Stores	488490 Other Support Activities for Road Transportation	523210 Securities & Commodity Exchanges
424600 Chemical & Allied Products	448190 Other Clothing Stores	488510 Freight Transportation Arrangement	523900 Other Financial Investment Activities (including portfolio management & investment advice)
424700 Petroleum & Petroleum Products	448210 Shoe Stores	488990 Other Support Activities for Transportation	
424800 Beer, Wine, & Distilled Alcoholic Beverages	448310 Jewelry Stores		<b>Insurance Carriers and Related Activities</b>
424910 Farm Supplies	448320 Luggage & Leather Goods Stores	<b>Couriers and Messengers</b>	524130 Reinsurance Carriers
424920 Book, Periodical, & Newspapers	<b>Sporting Goods, Hobby, Book, and Music Stores</b>	492110 Couriers	524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
424930 Flower, Nursery Stock, & Florists' Supplies	451110 Sporting Goods Stores	492210 Local Messengers & Local Delivery	524150 Direct Insurance & Reinsurance (except Life, Health, & Medical) Carriers
424940 Tobacco & Tobacco Products	451120 Hobby, Toy, & Game Stores	<b>Warehousing and Storage</b>	524210 Insurance Agencies & Brokerages
424950 Paint, Varnish, & Supplies	451130 Sewing, Needlework, & Piece Goods Stores	493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)	524290 Other Insurance Related Activities (including third-party administration of insurance and pension funds)
424990 Other Miscellaneous Nondurable Goods	451140 Musical Instrument & Supplies Stores		<b>Funds, Trusts, and Other Financial Vehicles</b>
<b>Wholesale Electronic Markets and Agents and Brokers</b>	451211 Book Stores	<b>Information</b>	525100 Insurance & Employee Benefit Funds
425110 Business to Business Electronic Markets	451212 News Dealers & Newsstands	<b>Publishing Industries (except Internet)</b>	525910 Open-End Investment Funds (Form 1120-RIC)
425120 Wholesale Trade Agents & Brokers	<b>General Merchandise Stores</b>	511110 Newspaper Publishers	525920 Trusts, Estates, & Agency Accounts
	452110 Department Stores	511120 Periodical Publishers	525990 Other Financial Vehicles (including mortgage REITs & closed-end investments funds)
	452900 Other General Merchandise Stores	511130 Book Publishers	"Offices of Bank Holding Companies" and "Offices of Other Holding Companies" are located under <b>Management of Companies (Holding Companies)</b> on next page.
<b>Retail Trade</b>	<b>Miscellaneous Store Retailers</b>	511140 Directory Mailing List Publishers	
<b>Motor Vehicle and Parts Dealers</b>	453110 Florists	511190 Other Publishers	<b>Real Estate and Rental and Leasing</b>
441110 New Car Dealers	453210 Office Supplies & Stationery Stores	511210 Software Publishers	<b>Real Estate</b>
441120 Used Car Dealers	453220 Gift, Novelty, & Souvenir Stores	<b>Motion Picture and Sound Recording Industries</b>	531110 Lessors of Residential Buildings & Dwellings (including equity REITs)
441210 Recreational Vehicle Dealers	453310 Used Merchandise Stores	512100 Motion Picture & Video Industries (except video rental)	531120 Lessors of Nonresidential Buildings (except Miniwarehouses) (including equity REITs)
441222 Boat Dealers	453910 Pet & Pet Supplies Stores	512200 Sound Recording Industries	531130 Lessors of Miniwarehouses & Self-Storage Units (including equity REITs)
441228 Motorcycle, ATV, and All Other Motor Vehicle Dealers	453920 Art Dealers	<b>Broadcasting (except Internet)</b>	531190 Lessors of Other Real Estate Property (including equity REITs)
441300 Automotive Parts, Accessories, & Tire Stores	453930 Manufactured (Mobile) Home Dealers	515100 Radio & Television Broadcasting	531210 Offices of Real Estate Agents & Brokers
<b>Furniture and Home Furnishings Stores</b>	453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)	515210 Cable & Other Subscription Programming	531310 Real Estate Property Managers
442110 Furniture Stores	<b>Nonstore Retailers</b>	<b>Telecommunications</b>	531320 Offices of Real Estate Appraisers
442210 Floor Covering Stores	454110 Electronic Shopping & Mail-Order Houses	517000 Telecommunications (including paging, cellular, satellite, cable & other program distribution, resellers, & other telecommunications & internet service providers)	531390 Other Activities Related to Real Estate
442291 Window Treatment Stores	454210 Vending Machine Operators	<b>Data Processing Services</b>	<b>Rental and Leasing Services</b>
442299 All Other Home Furnishings Stores	454310 Fuel Dealers (including Heating Oil and Liquefied Petroleum)	518210 Data Processing, Hosting, & Related Services	532100 Automotive Equipment Rental & Leasing
<b>Electronics and Appliance Stores</b>	454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)	<b>Other Information Services</b>	532210 Consumer Electronics & Appliances Rental
443141 Household Appliance Stores		519100 Other Information Services (including news syndicates & libraries, internet publishing & broadcasting)	532220 Formal Wear & Costume Rental
443142 Electronic Stores (including Audio, Video, Computer, and Camera Stores)	<b>Transportation and Warehousing</b>		532230 Video Tape & Disc Rental
<b>Building Material and Garden Equipment and Supplies Dealers</b>	<b>Air, Rail, and Water Transportation</b>	<b>Finance and Insurance</b>	532290 Other Consumer Goods Rental
444110 Home Centers	481000 Air Transportation	<b>Depository Credit Intermediation</b>	532310 General Rental Centers
444120 Paint & Wallpaper Stores	482110 Rail Transportation	522110 Commercial Banking	532400 Commercial & Industrial Machinery & Equipment Rental & Leasing
444130 Hardware Stores	483000 Water Transportation	522120 Savings Institutions	
444190 Other Building Material Dealers	<b>Truck Transportation</b>	522130 Credit Unions	<b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>
444200 Lawn & Garden Equipment & Supplies Stores	484200 Specialized Freight Trucking	522190 Other Depository Credit Intermediation	533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)
<b>Food and Beverage Stores</b>	<b>Transit and Ground Passenger Transportation</b>	<b>Nondepository Credit Intermediation</b>	
445110 Supermarkets and Other Grocery (except Convenience) Stores	485110 Urban Transit Systems	522210 Credit Card Issuing	
445120 Convenience Stores	485210 Interurban & Rural Bus Transportation	522220 Sales Financing	
445210 Meat Markets	485310 Taxi Service	522291 Consumer Lending	
445220 Fish & Seafood Markets	485320 Limousine Service	522292 Real Estate Credit (including mortgage bankers & originators)	
445230 Fruit & Vegetable Markets	485410 School & Employee Bus Transportation	522293 International Trade Financing	
445291 Baked Goods Stores	485510 Charter Bus Industry	522294 Secondary Market Financing	
445292 Confectionery & Nut Stores	485990 Other Transit & Ground Passenger Transportation	522298 All Other Nondepository Credit Intermediation	
445299 All Other Specialty Food Stores	<b>Pipeline Transportation</b>	<b>Activities Related to Credit Intermediation</b>	
445310 Beer, Wine, & Liquor Stores	486000 Pipeline Transportation	522300 Activities Related to Credit Intermediation (including loan brokers, check clearing & money transmitting)	
<b>Health and Personal Care Stores</b>	<b>Scenic &amp; Sightseeing Transportation</b>		
446110 Pharmacies & Drug Stores	487000 Scenic & Sightseeing Transportation		
446120 Cosmetics, Beauty Supplies, & Perfume Stores			
446130 Optical Goods Stores			
446190 Other Health & Personal Care Stores			
<b>Gasoline Stations</b>			
447100 Gasoline Stations (including convenience stores with gas)			

**Professional, Scientific, and Technical Services****Code****Legal Services**

- 541110 Offices of Lawyers  
541190 Other Legal Services

**Accounting, Tax Preparation, Bookkeeping, and Payroll Services**

- 541211 Offices of Certified Public Accountants  
541213 Tax Preparation Services  
541214 Payroll Services  
541219 Other Accounting Services

**Architectural, Engineering, and Related Services**

- 541310 Architectural Services  
541320 Landscape Architecture Services  
541330 Engineering Services  
541340 Drafting Services  
541350 Building Inspection Services  
541360 Geophysical Surveying & Mapping Services  
541370 Surveying & Mapping (except Geophysical) Services  
541380 Testing Laboratories

**Specialized Design Services**

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

**Computer Systems Design and Related Services**

- 541511 Custom Computer Programming Services  
541512 Computer Systems Design Services  
541513 Computer Facilities Management Services  
541519 Other Computer Related Services

**Other Professional, Scientific, and Technical Services**

- 541600 Management, Scientific, & Technical Consulting Services  
541700 Scientific Research & Development Services  
541800 Advertising & Related Services  
541910 Marketing Research & Public Opinion Polling  
541920 Photographic Services  
541930 Translation & Interpretation Services  
541940 Veterinary Services  
541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**

- 551111 Offices of Bank Holding Companies  
551112 Offices of Other Holding Companies

**Administrative and Support and Waste Management and Remediation Services****Administrative and Support Services**

- 561110 Office Administrative Services  
561210 Facilities Support Services  
561300 Employment Services  
561410 Document Preparation Services

**Code**

- 561420 Telephone Call Centers  
561430 Business Service Centers (including private mail centers & copy shops)

- 561440 Collection Agencies

- 561450 Credit Bureaus

- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)

- 561500 Travel Arrangement & Reservation Services

- 561600 Investigation & Security Services

- 561710 Exterminating & Pest Control Services

- 561720 Janitorial Services

- 561730 Landscaping Services

- 561740 Carpet & Upholstery Cleaning Services

- 561790 Other Services to Buildings & Dwellings

- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

**Waste Management and Remediation Services**

- 562000 Waste Management & Remediation Services

**Educational Services**

- 611000 Educational Services (including schools, colleges, & universities)

**Health Care and Social Assistance****Offices of Physicians and Dentists**

- 621111 Offices of Physicians (except mental health specialists)  
621112 Offices of Physicians, Mental Health Specialists  
621210 Offices of Dentists

**Offices of Other Health Practitioners**

- 621310 Offices of Chiropractors  
621320 Offices of Optometrists  
621330 Offices of Mental Health Practitioners (except Physicians)  
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists

- 621391 Offices of Podiatrists

- 621399 Offices of All Other Miscellaneous Health Practitioners

**Outpatient Care Centers**

- 621410 Family Planning Centers  
621420 Outpatient Mental Health & Substance Abuse Centers  
621491 HMO Medical Centers  
621492 Kidney Dialysis Centers  
621493 Freestanding Ambulatory Surgical & Emergency Centers  
621498 All Other Outpatient Care Centers

**Medical and Diagnostic Laboratories**

- 621510 Medical & Diagnostic Laboratories

**Code****Home Health Care Services**

- 621610 Home Health Care Services

**Other Ambulatory Health Care Services**

- 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

**Hospitals**

- 622000 Hospitals

**Nursing and Residential Care Facilities**

- 623000 Nursing & Residential Care Facilities

**Social Assistance**

- 624100 Individual & Family Services  
624200 Community Food & Housing, & Emergency & Other Relief Services

- 624310 Vocational Rehabilitation Services  
624410 Child Day Care Services

**Arts, Entertainment, and Recreation****Performing Arts, Spectator Sports, and Related Industries**

- 711100 Performing Arts Companies  
711210 Spectator Sports (including sports clubs & racetracks)  
711300 Promoters of Performing Arts, Sports, & Similar Events  
711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures  
711510 Independent Artists, Writers, & Performers

**Museums, Historical Sites, and Similar Institutions**

- 712100 Museums, Historical Sites, & Similar Institutions

**Amusement, Gambling, and Recreation Industries**

- 713100 Amusement Parks & Arcades  
713200 Gambling Industries  
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

**Accommodation and Food Services****Accommodation**

- 721110 Hotels (except Casino Hotels) & Motels  
721120 Casino Hotels  
721191 Bed & Breakfast Inns  
721199 All Other Traveler Accommodation  
721210 RV (Recreational Vehicle) Parks & Recreational Camps  
721310 Rooming & Boarding Houses

**Code****Food Services and Drinking Places**

- 722300 Special Food Services (including food service contractors & caterers)  
722410 Drinking Places (Alcoholic Beverages)  
722511 Full Service Restaurants  
722513 Limited Service Restaurants  
722514 Cafeterias and Buffets  
722515 Snack and Non-alcoholic Beverage Bars

**Other Services****Repair and Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance  
811120 Automotive Body, Paint, Interior, & Glass Repair  
811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)  
811210 Electronic & Precision Equipment Repair & Maintenance  
811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance  
811410 Home & Garden Equipment & Appliance Repair & Maintenance  
811420 Reupholstery & Furniture Repair  
811430 Footwear & Leather Goods Repair  
811490 Other Personal & Household Goods Repair & Maintenance

**Personal and Laundry Services**

- 812111 Barber Shops  
812112 Beauty Salons  
812113 Nail Salons  
812190 Other Personal Care Services (including diet & weight reducing centers)  
812210 Funeral Homes & Funeral Services  
812220 Cemeteries & Crematories  
812310 Coin-Operated Laundries & Drycleaners  
812320 Drycleaning & Laundry Services (except Coin-Operated)  
812330 Linen & Uniform Supply  
812910 Pet Care (except Veterinary) Services  
812920 Photofinishing  
812930 Parking Lots & Garages  
812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**

- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)