

**2018****Enterprise Zone  
Deduction and Credit Summary****3805Z**

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 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 Enterprise Zone (EZ) business:** \_\_\_\_\_**C. Enter the address (actual location) where the EZ business is conducted:** \_\_\_\_\_**D. Enter the name of the EZ in which the business and/or investment activity is located:** \_\_\_\_\_**E. Enter the Principal Business Activity Code of the EZ Business. For Long Beach EZ, enter SIC code, see instructions.** \_\_\_\_\_**F. Total number of employees in the EZ** \_\_\_\_\_**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 Credits and Recapture** (Complete Schedule Z on Side 2 before you complete this part.)**1** Hiring and sales or use tax credits claimed on the current year return:

- a** Hiring credit from Schedule Z, line 8A, column (g) or line 10, column (f) ..... ☒ **1a** \_\_\_\_\_  
**b** Hiring credit recapture from Worksheet IA, Section B, line 2, column (b) ..... **1b** \_\_\_\_\_  
**c** Sales or use tax credit carryover from Schedule Z, line 9A, column (g) or line 11, column (f) ..... ☒ **1c** \_\_\_\_\_  
**d** Add line 1a and line 1c. .... ☒ **1d** \_\_\_\_\_

**Part II Portion of Business Attributable to the Enterprise Zone.** See instructions.**2** Enter the average apportionment percentage of your EZ business from Worksheet II, Section A, line 4. .... ☒ **2** \_\_\_\_\_**Part III Net Operating Loss (NOL) Carryover and Deduction.** See instructions.

- 3 a** Enter the EZ NOL carryover from prior years from Worksheet III, line 9, column (b) ..... **3a** \_\_\_\_\_  
**b** Enter the total EZ NOL deduction used in the current year from Worksheet III, line 9, column (c). Enter this amount on Schedule CA (540, Part I or 540NR, Part II), line 21e, column B; Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 6 ..... **3b** \_\_\_\_\_  
**c** Enter the EZ NOL carryover to future years from Worksheet III, line 9, column (e) ..... **3c** \_\_\_\_\_

**Schedule Z Computation of Credit Limitations – Enterprise Zones****Part I Computation of Credit Limitations.** See instructions.

|   |   |                                  |    |  |
|---|---|----------------------------------|----|--|
| 1 | Trade or business income. <b>Individuals:</b> Enter the amount from the Worksheet II, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for form FTB 3805Z, Part II. . . . . | <input checked="" type="radio"/> | 1  |  |
| 2 | <b>Corporations:</b> 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 EZ NOL deduction from Worksheet III, line 9, column (c) . . . . .   |                                  | 4  |  |
| 5 | EZ taxable income. Subtract line 4 from line 3 . . . . .  | <input checked="" type="radio"/> | 5  |  |
| 6 | a Compute the amount of tax due using the amount on line 5.<br>See instructions . . . . .   | <input checked="" type="radio"/> | 6a |  |
|   | b Enter the amount of tax from Form 540, line 35; Long Form 540NR, line 42;<br>Form 541, line 21; Form 100, line 23; Form 100W, line 23; Form 100S, line 21;<br>or Form 109, line 10. Corporations and S corporations, see instructions. . . . .  |                                  | 6b |  |
| 7 | Enter the smaller of line 6a or line 6b. This is the limitation based on the EZ business income.<br>Go to Part II, Part III, or Part IV. See instructions . . . . .   | <input checked="" type="radio"/> | 7  |  |

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

| (a)<br>Credit<br>name                     | (b)<br>Credit<br>amount | (c)<br>Total<br>prior year<br>carryover | (d)<br>Total credit<br>assigned from<br>form FTB 3544,<br>col. (g) | (e)<br>Total credit<br>sum of col. (b)<br>plus col. (c),<br>minus col. (d) | (f)<br>Limitation<br>based on<br>EZ business<br>income | (g)<br>Credit used on<br>Sch. P<br>Can never be<br>greater than col. (e)<br>or col. (f) | (h)<br>Total credit<br>carryover<br>col. (e) minus<br>col. (f) |
|---|-------------------------|---|--|--|--|---|--|
| 8 Hiring credit                           | A                       |   |  |  | <input checked="" type="radio"/>                       | <input checked="" type="radio"/>  |  |
|   | B                       | <input checked="" type="radio"/>        | <input checked="" type="radio"/>                                   | <input checked="" type="radio"/>   | <input checked="" type="radio"/>                       |   | <input checked="" type="radio"/>                               |
| 9 Sales or use<br>tax credit<br>carryover | A                       |   |  |  | <input checked="" type="radio"/>                       | <input checked="" type="radio"/>  |  |
|   | B                       | <input checked="" type="radio"/>        | <input checked="" type="radio"/>                                   | <input checked="" type="radio"/>   | <input checked="" type="radio"/>                       |   | <input checked="" type="radio"/>                               |

**Part III Limitation of Credits for S corporations Only.** See instructions.

| (a)<br>Credit<br>name                      | (b)<br>Credit<br>amount          | (c)<br>S corporation<br>credit col. (b)<br>multiplied by 1/3 | (d)<br>Total<br>prior year<br>carryover | (e)<br>Total credit<br>col. (c)<br>plus col. (d) | (f)<br>Credit used<br>this year by<br>S corporation | (g)<br>Carryover<br>col. (e) minus<br>col. (f) |
|--|----------------------------------|--|---|--|---|--|
| 10 Hiring<br>credit                        | <input checked="" type="radio"/> | <input checked="" type="radio"/>                             | <input checked="" type="radio"/>        | <input checked="" type="radio"/>                 | <input checked="" type="radio"/>                    | <input checked="" type="radio"/>               |
| 11 Sales or use<br>tax credit<br>carryover |                                  |  | <input checked="" type="radio"/>        | <input checked="" type="radio"/>                 | <input checked="" type="radio"/>                    | <input checked="" type="radio"/>               |

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

| (a)<br>Credit<br>name                   | (b)<br>Credit<br>amount          | (c)<br>Total prior<br>year carryover | (d)<br>Total credit assigned<br>from form FTB 3544,<br>col. (g) | (e)<br>Total credit carryover<br>sum of col. (b) plus<br>col. (c), minus col. (d) |
|---|----------------------------------|--------------------------------------|---|---|
| 12 Hiring credit                        | <input checked="" type="radio"/> | <input checked="" type="radio"/>     | <input checked="" type="radio"/>                                | <input checked="" type="radio"/>  |
| 13 Sales or use<br>tax credit carryover |                                  | <input checked="" type="radio"/>     | <input checked="" type="radio"/>                                | <input checked="" type="radio"/>  |

Refer to page 4 for information on how to claim deductions and credits.