

# Enterprise Zone Deduction and Credit Summary

2020

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 (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 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 six-digit 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.** Gross annual receipts of the business. . . . . \_\_\_\_\_

**H.** Total asset value of the business. . . . . \_\_\_\_\_

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

- 1** Hiring and sales or use tax credit carryover claimed on the current year tax return:
- a** Hiring credit carryover from Schedule Z, line 8A, column (f) or line 10, column (c) . . . . .  **1a** \_\_\_\_\_
  - b** Sales or use tax credit carryover from Schedule Z, line 9A, column (f) or line 11, column (c) . . . . .  **1b** \_\_\_\_\_
  - c** Add line 1a and line 1b . . . . .  **1c** \_\_\_\_\_

**Part II Portion of Business Attributable to the Former Enterprise Zone.** See instructions.

- 2** Enter the average apportionment percentage of your former EZ business from Worksheet I, Section A, line 4.  
If your operation is entirely within one former EZ, the average apportionment percentage is 100% (1.00). . . . .  **2** \_\_\_\_\_

**Part III Net Operating Loss (NOL) Carryover and Deduction.** See instructions.

- 3 a** Enter the total EZ NOL carryover from prior years from Worksheet II, line 9, column (b) . . . . . **3a** \_\_\_\_\_
- b** Enter the total EZ NOL deduction used in the current year from Worksheet II, line 9, column (c). Enter this amount on Schedule CA (540), Part I, Section B, line 8e, column B; Schedule CA (540NR), Part II, Section B, line 8e, 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 II, line 9, column (e) . . . . . **3c** \_\_\_\_\_

**Schedule Z Computation of Credit Carryover Limitations – Enterprise Zones**

**Part I Computation of Credit Limitations.** See instructions.

<b>1</b> Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet I, 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"/>	<b>1</b>	
<b>2</b> <b>Corporations:</b> Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions . . . . .	<input type="radio"/>	<b>2</b>	
<b>3</b> Multiply line 1 by line 2. . . . .	<input type="radio"/>	<b>3</b>	
<b>4</b> Enter the EZ NOL deduction from Worksheet II, line 9, column (c). . . . .	<input type="radio"/>	<b>4</b>	
<b>5</b> EZ taxable income. Subtract line 4 from line 3 . . . . .	<input checked="" type="radio"/>	<b>5</b>	
<b>6 a</b> Compute the amount of tax due using the amount on line 5. See instructions . . . . .	<input checked="" type="radio"/>	<b>6a</b>	
<b>b</b> Enter the amount of tax from Form 540, line 35; 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. . . . .	<input type="radio"/>	<b>6b</b>	
<b>7</b> Enter the smaller of line 6a or line 6b. This is the limitation based on the EZ business income. Go to Part II, Part III, or Part IV. See instructions . . . . .	<input checked="" type="radio"/>	<b>7</b>	

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

	(a) Credit name	(b) Total prior year carryover	(c) Total credit assigned from form FTB 3544, Part A, col. (g)	(d) Total credit col. (b) minus col. (c)	(e) Limitation based on EZ business income	(f) Credit carryover used on Sch. P can never be greater than col. (d) or col. (e)	(g) Total credit carryover col. (d) minus col. (e)
<b>8</b> Hiring credit 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"/>
<b>9</b> Sales or use tax credit 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) Credit name	(b) Total prior year carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
<b>10</b> Hiring credit carryover		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>11</b> Sales or use tax credit carryover		<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) Credit name	(b) Total prior year carryover	(c) Total credit assigned from form FTB 3544, Part A, col. (g)	(d) Total credit carryover col. (b) minus col. (c)
<b>12</b> Hiring credit carryover		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b> Sales or use 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 credit carryovers.