

2025**Manufacturing Enhancement Area
Credit Summary****3808**

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

Qualified taxpayer's SIC code. See instructions. ☒ _____**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 ☒ **E** _____**F.** Total number of employees in the MEA **F** _____**G.** Gross annual receipts of the business **G** _____**H.** Total asset value of the business **H** _____**Part I Hiring Credit Carryover.** (Complete Schedule Z on Side 2 before you complete this part.)**1a** Hiring credit carryover from Schedule Z, line 6A, column (f) or line 7, column (c) **1a** _____**b** Credit amount to be elected as refundable in future years. See instructions **1b** _____**Part II Portion of Business Attributable to the Manufacturing Enhancement Area.** See Instructions.**2** Enter the average apportionment percentage of your business that is in the former MEA from Worksheet I, Section A, line 4. If your operation is entirely within one former MEA, the average apportionment percentage is 100% (1.00). **2** _____

Schedule Z Computation of Credit Carryover Limitations — Manufacturing Enhancement Area

Part I Computation of Credit Limitations. See instructions.

1	Trade or business income. Individuals: 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 which file a combined report, enter the taxpayer's business income apportioned to California (see form FTB 3808, Part II instructions)	1	
2	Corporations: Enter the average apportionment percentage from Worksheet I, 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; 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 business income. Go to Part II, Part III, or Part IV. See instructions.	5	

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 MEA 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)
6	Hiring credit carryover	A					
		B					

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)
7 Hiring credit carryover			

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)
8 Hiring credit carryover			

See How to Claim the Credit Carryover, in the instructions.