



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

FTB Publication 1145 2001 Guidelines for the Manufacturing Enhancement Area Tax Incentive



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What's New

Forms

For the 2001 tax year, a new form is available for nonresidents and part-year residents: Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. The Short Form 540NR is for nonresident and part-year taxpayers who have limited income sources and deductions. The Form 540NR name has been changed to Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return.

Bank and Corporation Tax Law vs. Corporation Tax Law

For taxable years beginning on or after January 1, 2001, The "Bank and Corporation Tax Law" (B&CTL) has been renamed as the "Corporation Tax Law" (CTL). The term "Bank" in the title is no longer needed because banks are included in the definition of a corporation.

General Information

Manufacturing Enhancement Areas (MEAs) were established in California to stimulate development in selected economically-depressed areas. The MEA program provides a hiring incentive for entities and individuals that operate or invest in a business located within a designated MEA.

This guide briefly explains the business-related tax incentive to help investors and business operators understand the potential financial impact and requirements of the incentive.

Detailed information about the methods used to compute allowable tax savings is provided in FTB 3808, Manufacturing Enhancement Area Business Booklet.

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Note: The FTB implemented new Principal Business Activity (PBA) code chart based on the North American Industry Classification System (NAICS), 1997 Edition. The PBA codes are listed on pages 15 through 17 of FTB 3808. However, for purposes of qualifying for the MEA hiring credit only, the Revenue & Taxation Code (R&TC) still refers to Standard Industrial Classification (SIC). Refer to pages 4 and 5 for a list of qualified SIC codes. The PBA and NAICS codes cannot be used. Do not enter the PBA code from your state or federal tax return.

MEA Locations and Designation Dates

There are two MEAs in California. They are the cities of Brawley and Calexico and both are located in Imperial County. They received final designations as MEAs effective October 1, 1998.

Businesses operating within an MEA do not need to pre-qualify or receive prior approval to take advantage of this special tax incentive.

Geographic Boundaries

Further information about geographic boundaries of the MEAs is available from:

ENTERPRISE ZONE PROGRAMS
CALIFORNIA TECHNOLOGY, TRADE &
COMMERCE AGENCY
801 K STREET SUITE 1700
SACRAMENTO CA 95814
Telephone: (916) 324-8211
Fax: (916) 322-7214
Website: www.commerce.ca.gov

Hiring Credit

A qualified employer conducting a trade or business within an MEA may claim a hiring credit for wages paid or incurred to employ certain disadvantaged individuals. Qualified employers must:

- Be engaged in a line of business described in Standard Industrial Classification (SIC) Codes 0211 through 0291, Code 0723, or Codes 2011 through 3999 of the Standard Industrial Classification Manual, 1987 Edition. See pages 4 and 5 for a list of qualified SIC codes;
- Conduct a trade or business within the MEA;
- Have at least 50% of their workforce that was hired after the MEA designation be residents of the county in which the MEA is located at the time of hire; and
- Have at least 30% of the qualified county resident workforce described above be qualified disadvantaged individuals.

A "qualified disadvantaged individual" is an individual who at the time hired was any of the following:

1. A person receiving or eligible to receive subsidized employment, training, or services funded by the federal Job Training Partnership Act (JTPA);
2. A person eligible to be a voluntary or mandatory registrant under the Greater Avenues for Independence (GAIN) Act of 1985; or
3. A person who has been certified eligible under the federal Targeted Jobs Tax Credit Program, whether or not this program is in effect.

Note: References to employee in this publication refer to a qualified disadvantaged individual.

A qualified employer may claim a credit for the qualified wages paid or incurred to employ a qualified disadvantaged individual who:

- Was hired after the MEA received its final designation;
- Spends at least 90% of his or her work time for the qualified employer on activities directly related to the conduct of a trade or business within the boundaries of the MEA; and
- Performs at least 50% of the work for the qualified employer within the geographic boundaries of the MEA.

Important: The MEA hiring credit applies only to wages paid or incurred on or after the date the area received final designation and before the designation expires.

The percentage of wages used to compute the credit depends on the number of years the employee works for the employer in the MEA. The applicable percentage begins at 50% and declines 10% for each year of employment. After the fifth year of employment, no credit is generated.

Period of employment	Credit allowed on qualified wages paid
First 12 months	50%
Second 12 months	40%
Third 12 months	30%
Fourth 12 months	20%
Fifth 12 months	10%
After 60 months	0%

Wages that qualify for the hiring credit are those wages paid or incurred to employ a qualified employee for the consecutive 60-month period beginning on the first day the individual commenced employment with the employer. For an employer that operates a business that has regularly occurring seasonal or intermittent employment decreases and increases, reemployment of an individual is not a new hire; rather, it is a continuation of the prior employment and does not constitute commencement of employment for the qualified wages test.

The credit is based on the smaller of the following:

- The actual hourly rate paid or incurred by the employer for work performed by the employee during the taxable year; or
- 150% of the minimum hourly wage established by the Industrial California Welfare Commission.

Where the California minimum wage is higher than the federal minimum wage, the California minimum wage is used for purposes of computing the MEA hiring credit. Effective January 1, 2001, the established minimum wage is \$6.25 per hour. For purposes of computing the MEA hiring credit, 150% of the minimum wage is \$9.37 per hour.

Credit Limitations

- The cumulative qualified wages used to compute the MEA hiring credit cannot exceed \$2,000,000. This limit applies to **each** taxpayer for **each** taxable year.
- Businesses must reduce any deduction for wages by the amount of the MEA hiring credit.
- The amount of MEA hiring credit claimed may not exceed the amount of tax attributable to the MEA business income in any year.
- In the case where an employee qualifies the business to take the MEA hiring credit as well as another credit for the same wage expense, the business may claim only one credit for that wage expense.
- The credit cannot reduce the minimum franchise tax, (corporations and S corporations), annual tax (partnerships, LLCs classified as partnerships, and QSubs), the alternative minimum tax (corporations, exempt organizations, individuals, fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations). In addition, the credit cannot reduce regular tax below tentative minimum tax.

Credit Carryover

If the amount of the hiring credit is greater than the tax attributable to MEA business income in any year, the excess credit can be carried over to future years to offset MEA business tax until exhausted.

Credit Recapture

The employer must recapture the amount of credit attributable to an employee's wages if the employer terminates the employee at any time during the longer of:

- The first 270 days of employment (whether or not consecutive); or
- 90 days of employment plus 270 calendar days.

Employers of seasonal employees must recapture the amount of credit attributable to a seasonal employee's wages if the employer terminates employment before the completion of 270 days of employment during the 60-month period beginning the day the employee commences employment with the employer.

A "*day of employment*" means any day for which the employee receives wage compensation (including a paid sick day, holiday, or vacation day).

The employer must add to the current year's tax the amount of credit claimed in the year of termination and all prior years in which the credit was claimed for the terminated employee.

The credit recapture does not apply if the termination of employment was:

- Voluntary on the part of the employee;
- In response to misconduct of the employee;
- Caused by the employee becoming disabled (unless the employee was able to return to work and the employer did not offer to reemploy the individual);
- Carried out so that other qualified individuals could be hired, creating a net increase in both the number of qualified employees and the number of hours worked; or
- Due to a substantial reduction in the employer's trade or business operations.

Record Keeping

For each qualified employee, keep a schedule of the first 60 months of employment showing (at least):

- Employee's name;
- Date the employee was hired;
- Employee's address at the time of hire;
- Number of hours the employee worked for each month of employment;
- Smaller of the hourly rate of pay for each month, or 150% of the minimum wage;
- Records of any other federal or state subsidies received for hiring the qualified employee;
- Location of the employee's job site and duties performed; and
- Total qualified wages per month for each month of employment.

Determination of MEA Income or MEA Tax

For businesses operating within and outside an MEA, the amount of credit that may be claimed on a California tax return is limited by the amount of tax on business income attributable to an MEA. The formula used to determine the amount of tax on business income attributable to an MEA is a formula based on the total property and payroll of the business located within the MEA compared to the total property and payroll of the business within California.

Here are examples of doing business within and outside the MEA:

Example: You have a factory located within the MEA and you also have a factory located outside the MEA. In this situation, you would be required to use the formula.

Example: You have employees who perform substantial services within the MEA, and you have other employees who perform substantial services outside the MEA. In this situation, you would be required to use the formula.

If you are doing business within and outside an MEA or in more than one MEA, get FTB 3808, Manufacturing Enhancement Area Business Booklet. Refer to Part II, Doing Business Totally Within, Within and Outside an MEA, or in More than One MEA, for more information about the formula.

Standard Industrial Classification Manual, 1987 Edition (Partial Listing)

The Standard Industrial Classification (SIC) Manual is organized using a hierarchical structure, first by division, then by two-digit major groups within each division, then by three-digit industry groups within each major group, and finally by four-digit industry codes within each industry group.

Classification of business activities is based upon establishments, which are defined in the SIC Manual as an economic unit, generally at a single physical location, where business is conducted, or where services or industrial operations are performed. A taxpayer's enterprise may consist of more than one establishment. The SIC Manual provides the following examples of establishments: A factory, mill, store, hotel, movie theater, mine, farm, ranch, bank, railroad depot, airline terminal, sales office, warehouse, or central administrative office. Where distinct and separate economic activities are performed at a single physical location (such as construction activities operated out of the same physical location as a lumber yard), each activity should be treated as a separate establishment where: (1) No one industry

description in the SIC Manual includes such combined activities; (2) The employment in each economic activity is significant; and (3) Separate reports are prepared on the number of employees, their wages and salaries, sales or receipts, property and equipment, and other types of financial data, such as financial statements, job costing, and profit center accounting.

For purposes of this publication, SIC Codes 0211 through 0291, Code 0723, or Codes 2011 through 3999 are listed since only taxpayers with establishments in these industry codes qualify for the MEA hiring credit.

The complete Standard Industrial Classification Manual, 1987 Edition, is available for purchase from:

NATIONAL TECHNICAL INFORMATION SERVICE
5285 PORT ROYAL ROAD
SPRINGFIELD VIRGINIA 22161

Order No. PB 87-100012

The manual is also available on the Internet at:
www.osha.gov/oshstats/sicser.html

The four-digit industry codes within Division D of the SIC Manual are: (*nec* means "not elsewhere classified")

3291 Abrasive products	2221 Broadwoven fabric mills, manmade	3535 Conveyors & conveying equipment	2677 Envelopes
2891 Adhesives & sealants	2231 Broadwoven fabric mills, wool	2052 Cookies & crackers	3822 Environmental controls
2879 Agricultural chemicals, <i>nec</i>	0251 Broiler, fryer, and roaster chickens	3351 Copper rolling & drawing	2892 Explosives
3563 Air & gas compressors	3991 Brooms & brushes	3366 Copper foundries	2381 Fabric dress & work gloves
3728 Aircraft parts & equipment, <i>nec</i>	3995 Burial caskets	2298 Cordage & twine	3499 Fabricated metal products, <i>nec</i>
3724 Aircraft engines & engine parts	3578 Calculating & accounting equipment	2653 Corrugated & solid fiber boxes	3443 Fabricated plate work (boiler shops)
3721 Aircraft		3961 Costume jewelry	
2812 Alkalies & chlorine	2064 Candy & other confectionery products	2074 Cottonseed oil	3498 Fabricated pipe & fittings
3354 Aluminum extruded products		2021 Creamery butter	3069 Fabricated rubber products, <i>nec</i>
3355 Aluminum rolling & drawing, <i>nec</i>	2062 Cane sugar refining	0723 Crop preparation services for market	3441 Fabricated structural metal
3365 Aluminum foundries	2033 Canned fruits & vegetables		2399 Fabricated textile products, <i>nec</i>
3353 Aluminum sheet, plate, & foil	2091 Canned & cured fish & seafood	3466 Crowns & closures	3523 Farm machinery & equipment
3363 Aluminum die-casting	2032 Canned specialties	3643 Current-carrying wiring devices	3965 Fasteners, buttons, needles, & pins
3483 Ammunition, except for small arms, <i>nec</i>	2394 Canvas & related products	2391 Curtains & draperies	2875 Fertilizers, mixing only
	3955 Carbon paper & inked ribbons	3087 Custom compound purchased resins	2655 Fiber cans, drums, & similar products
3826 Analytical instruments	2895 Carbon black		2262 Finishing plants, manmade
0273 Animal aquaculture	3624 Carbon & graphite products	3281 Cut stone & stone products	2261 Finishing plants, cotton
0279 Animal specialties, <i>nec</i>	3592 Carburetors, pistons, rings, & valves	3421 Cutlery	2269 Finishing plants, <i>nec</i>
2077 Animal & marine fats & oils		2865 Cyclic crudes & intermediates	3211 Flat glass
2387 Apparel belts	2273 Carpets & rugs	0241 Dairy farms	2087 Flavoring extracts & syrups, <i>nec</i>
2389 Apparel & accessories, <i>nec</i>	2823 Cellulosic manmade fiber	2034 Dehydrated fruits, vegetables, & soups	2041 Flour & other grain mill products
3446 Architectural metal work	3241 Cement, hydraulic	3843 Dental equipment & supplies	3824 Fluid meters & counting devices
3292 Asbestos products	3253 Ceramic wall & floor tile	2835 Diagnostic substances	3492 Fluid power valves & hose fittings
2952 Asphalt felts & coatings	2043 Cereal breakfast foods	2675 Die-cut paper products	2026 Fluid milk
2951 Asphalt paving mixtures & blocks	2022 Cheese, natural & processed	2085 Distilled & blended liquors	3594 Fluid power pumps & motors
3581 Automatic vending machines	2899 Chemical preparations, <i>nec</i>	2047 Dog & cat food	3593 Fluid power cylinders & actuators
2396 Automotive & apparel trimmings	2067 Chewing gum	3942 Dolls & stuffed toys	2657 Folding paperboard boxes
3465 Automotive stampings	2131 Chewing & smoking tobacco	2591 Drapery hardware & blinds & shades	2099 Food preparations, <i>nec</i>
2673 Bags: plastic, laminated, & coated	0252 Chicken eggs		3556 Food products machinery
2674 Bags: uncoated paper & multiwall	2066 Chocolate & cocoa products	2023 Dry, condensed, & evaporated dairy products	3131 Footwear cut stock
3562 Ball & roller bearings	2111 Cigarettes		3149 Footwear, except rubber, <i>nec</i>
0211 Beef cattle feedlots	2121 Cigars	2079 Edible fats & oils, <i>nec</i>	2092 Fresh/frozen prepared fish/seafood
0212 Beef cattle, except feedlots	3255 Clay refractories	3641 Electric lamps	2053 Frozen bakery products, except bread
2063 Beet sugar	2295 Coated fabrics, not rubberized	3634 Electric housewares & fans	2038 Frozen specialties, <i>nec</i>
2836 Biological products except diagnostic substances	3316 Cold finishing of steel shapes	3699 Electrical equipment & supplies, <i>nec</i>	2037 Frozen fruits & vegetables
2782 Blankbooks & looseleaf binders	2754 Commercial printing, gravure		0271 Fur-bearing animals and rabbits
3312 Blast furnace & steel mills	2752 Commercial printing, lithographic	3629 Electrical industrial apparatus, <i>nec</i>	2371 Fur goods
3564 Blowers & fans	2759 Commercial printing, <i>nec</i>	3845 Electromedical equipment	2599 Furniture & fixtures, <i>nec</i>
3732 Boat building & repairing	3582 Commercial laundry equipment	3313 Electrometallurgical products	3944 Games, toys, & children's vehicles
3452 Bolts, nuts, rivets, & washers	3646 Commercial lighting fixtures	3679 Electronic components, <i>nec</i>	3053 Gaskets, packing, & sealing devices
2731 Book publishing	3669 Communication equipment	3678 Electronic connectors	0291 General farms, primarily animal
2732 Book printing	3577 Computer peripheral equipment, <i>nec</i>	3671 Electron tubes	3569 General industrial machinery, <i>nec</i>
2789 Bookbinding & related work	3575 Computer terminals	3675 Electronic capacitors	0219 General livestock, <i>nec</i>
2086 Bottled & canned soft drinks	3572 Computer storage devices	3676 Electronic resistors	2369 Girls' & children's outerwear, <i>nec</i>
2342 Bras, girdles, & allied garments	3271 Concrete block & brick	3677 Electronic coils & transformers	2361 Girls' & children's dresses, blouses
2051 Bread, cake, & related products	3272 Concrete products, <i>nec</i>	3571 Electronic computers	3221 Glass containers
3251 Brick & structural clay tile	3531 Construction machinery	3534 Elevators & moving stairways	3321 Gray & ductile iron foundries
2211 Broadwoven fabric mills, cotton	2679 Converted paper products, <i>nec</i>	3694 Engine electrical equipment	

(continued on next page)

2771	Greeting cards	2833	Medicinal & botanicals	2796	Platemaking service	3315	Steel wire & related products
3764	Guided missile & space vehicle parts	2325	Men's & boys' trousers & slacks	3471	Plating & polishing	3317	Steel pipe & tubes
3769	Guided missile & space vehicle parts, nec	3143	Men's footwear, except athletic	2395	Pleating & stitching	3325	Steel foundries, nec
3761	Guided missiles & space vehicles	2323	Men's & boys' neckwear	3432	Plumbing fixture fittings & trim	3324	Steel investment foundries
2861	Gum & wood chemicals	2329	Men's & boys' clothing, nec	2842	Polishes & sanitation goods	3691	Storage batteries
3275	Gypsum products	2321	Men's & boys' shirts	3264	Porcelain electrical supplies	3259	Structural clay products, nec
3423	Hand & edge tools, nec	2322	Men's & boys' underwear & nightwear	2096	Potato chips & similar snacks	2439	Structural wood members, nec
3996	Hardsurface floor coverings, nec	2326	Men's & boys' work clothing	2096	Pottery products, nec	2843	Surface active agents
2429	Hardware, nec	2311	Men's & boys' suits & coats	0259	Poultry and eggs, nec	3841	Surgical & medical instruments
2426	Hardwood dimensions & flooring mills	2514	Metal household furniture	0254	Poultry hatcheries	3842	Surgical appliances & supplies
2435	Hardwood veneer & plywood	3549	Metalworking machinery, nec	2015	Poultry slaughtering & processing	3613	Switchgear & switchboard apparatus
2353	Hats, caps, & millinery	3398	Metal heat treating	3568	Power transmission equipment, nec	2822	Synthetic rubber
3433	Heating equip, except electric	3411	Metal cans	3546	Power-driven handtools	3795	Tanks & tank components
0213	Hogs	3412	Metal barrels, drums, & pails	3448	Prefabricated metal buildings	3661	Telephone & telegraph apparatus
3536	Hoists, cranes, & monorails	3431	Metal sanitary ware	2452	Prefabricated wood buildings	3552	Textile machinery
0272	Horses and other equines	3497	Metal foil & leaf	2045	Prepared flour mixes & doughs	2393	Textile bags
2252	Hosiery, nec	3479	Metal coating & allied services	2048	Prepared feeds, nec	2299	Textile goods, nec
2392	House furnishings, nec	3469	Metal stampings, nec	3652	Prerecorded records & tapes	2284	Thread mills
3142	House slippers	3442	Metal door, sash, & trim	3229	Pressed & blown glass, nec	2282	Throwing & winding mills
3651	Household audio & video equipment	2431	Millwork	3399	Primary metal products, nec	2296	Tire cord & fabrics
3635	Household vacuum cleaners	3296	Mineral wool	3339	Primary nonferrous metals, nec	3011	Tires & inner tubes
3631	Household cooking appliances	3295	Minerals, ground or treated	3334	Primary aluminum	2141	Tobacco stemming & redrying
3633	Household laundry equipment	3532	Mining machinery	3331	Primary copper	2844	Toilet preparations
3639	Household appliances, nec	2741	Misc publishing	3692	Primary batteries, dry & wet	3612	Transformers, except electronic
2519	Household furniture, nec	3449	Misc metal work	3672	Printed circuit boards	3799	Transportation equipment, nec
3632	Household refrigerators & freezers	3496	Misc fabricated wire products	2893	Printing ink	3792	Travel trailers & campers
2024	Ice cream & frozen desserts	2451	Mobile homes	3555	Printing trades machinery	3713	Truck & bus bodies
3491	Industrial valves	3716	Motor homes	3823	Process control instruments	3715	Truck trailers
2819	Industrial inorganic chem, nec	3711	Motor vehicles & car bodies	3231	Products of purchased glass	3511	Turbines & turbines generator sets
3599	Industrial machinery, nec	3621	Motor & generators	2531	Public building & related furniture	0253	Turkey and turkey eggs
2869	Industrial organic chem, nec	3714	Motor vehicle parts & accessories	2611	Pulp mills	2791	Typesetting
3537	Industrial trucks & tractors	3751	Motorcycles, bicycles, & parts	3561	Pumps & pumping equipment	3082	Unsupported plastic profile shapes
2813	Industrial gases	3931	Musical instruments	3663	Radio & TV communication equipment	3081	Unsupported plastic film & sheet
3543	Industrial patterns	2441	Nailed wood boxes & shook	3743	Railroad equipment	2512	Upholstered household furniture
3567	Industrial furnaces & ovens	2241	Narrow fabric mills	2061	Raw sugar cane	3494	Valves & pipe fittings, nec
2816	Inorganic pigments	2711	Newspapers	3273	Ready-mixed concrete	2076	Vegetable oil mills, nec
3825	Instruments to measure electricity	2873	Nitrogenous fertilizers	2493	Reconstituted wood products	3647	Vehicular lighting equipment
3519	Internal combustion engines, nec	3297	Nonclay refractories	3585	Refrigeration & heating equipment	3261	Vitreous plumbing fixtures
2835	In Vitro & in Vivo Diagnostic Substances	3644	Noncurrent-carrying wiring devices	3625	Relays & industrial controls	3262	Vitreous china table & kitchenware
3462	Iron & steel forging	3369	Nonferrous foundries, nec	3645	Residential lighting fixtures	3873	Watches, clocks, & parts
3915	Jewelers' materials & lapidary work	3364	Nonferrous die-casting, except aluminum	2044	Rice milling	2385	Waterproof outerwear
3911	Jewelry, precious metal	3357	Nonferrous wiredrawing & insulating	2095	Roasted coffee	2257	Weft knit fabric mills
2253	Knit outerwear mills	3356	Nonferrous rolling & drawing, nec	2384	Robes & dressing gowns	3548	Welding apparatus
2254	Knit underwear mills	3341	Nonferrous metals	3547	Rolling mill machinery	2046	Wet corn milling
2259	Knitting mills, nec	3463	Nonferrous forging	3052	Rubber & plastic hose & belting	2084	Wines, brandy, & brandy spirits
3821	Laboratory apparatus & furniture	3299	Nonmetallic mineral products, nec	3021	Rubber & plastic footwear	3495	Wire springs
2258	Lace & warp knit fabric mills	2297	Nonwoven fabrics	2068	Salted & roasted nuts & seeds	2337	Women's & misses' suits & coats
3083	Laminated plastic plate & sheet	3579	Office machines, nec	2656	Sanitary food containers	2335	Women's, juniors', & misses' dresses
3524	Lawn & garden equipment	2522	Office furniture, except wood	2676	Sanitary paper products	2341	Women's & children's underwear
3952	Lead pencils & art goods	3533	Oil & gas field machinery	2013	Sausages & other prepared meats	2251	Women's hosiery, except socks
3199	Leather goods, nec	3851	Ophthalmic goods	3425	Saw blades & handsaws	2339	Women's & misses' outerwear, nec
2386	Leather & sheep-lined clothing	3827	Optical instruments & lenses	2421	Sawmills & planing mills, general	2331	Women's & misses' blouses & shirts
3111	Leather tanning & finishing	3489	Ordnance & accessories, nec	3596	Scales & balances, except laboratory	3171	Women's handbags and purses
3151	Leather gloves & mittens	2824	Organic fibers, noncellulosic	2397	Schiffli machine embroideries	3144	Women's footwear, except athletic
3648	Lighting equipment	3565	Packaging machinery	3451	Screw machine products	2491	Wood preserving
3274	Lime	2851	Paints & allied products	3812	Search & navigation equipment	2499	Wood products, nec
2411	Logging	3554	Paper industries machinery	3674	Semiconductors & related devices	2434	Wood kitchen cabinets
2992	Lubricating oils & greases	2621	Paper mills	3263	Semivitreous table & kitchenware	2541	Wood partitions & fixtures
3161	Luggage	2671	Paper coated & laminated, packaging	3589	Service industry machinery, nec	2521	Wood office furniture
2098	Macaroni, spaghetti, & noodles	2672	Paper coated & laminated, nec	2652	Setup paperboard boxes	2517	Wood TV & radio cabinets
3541	Machine tools, metal cutting types	2631	Paperboard mills	0214	Sheep and goats	2449	Wood containers, nec
3545	Machine tool accessories	2542	Partitions & fixtures, except wood	3444	Sheet metal work	2511	Wood household furniture
3542	Machine tools, metal forming type	3951	Pens & mechanical pencils	3731	Ship building & repairing	2448	Wood pallets & skids
3695	Magnetic & optical recording media	2721	Periodicals	3993	Signs & advertising specialties	3553	Woodworking machinery
3322	Malleable iron foundries	3172	Personal leather goods, nec	3914	Silverware and plate ware	3844	X-ray apparatus & tubes
2083	Malt	2911	Petroleum refining	3484	Small arms	2281	Yarn spinning mills
2082	Malt beverages	2999	Petroleum & coal products, nec	3482	Small arms ammunition		
2761	Manifold business forms	2834	Pharmaceutical preparations	2841	Soap & other detergents		
2097	Manufactured ice	2874	Phosphatic fertilizers	2436	Softwood veneer & plywood		
3999	Manufacturing industries, nec	3861	Photographic equipment & supplies	2075	Soybean oil mills		
3953	Marking devices	2035	Pickles, sauces, & salad dressing	3769	Space vehicle equipment & parts		
2515	Mattresses & bedsprings	3085	Plastic bottles	3764	Space propulsion units & parts		
3586	Measuring & dispensing pumps	3086	Plastic foam products	2429	Special product sawmills, nec		
3829	Measuring & controlling devices, nec	2821	Plastic materials & resins	3544	Special dies, tools, jigs, & fixtures		
2011	Meat packing plants	3084	Plastic pipe	3559	Special industry machinery, nec		
3061	Mechanical rubber goods	3088	Plastic plumbing fixtures	3566	Speed changers, drives, & gears		
		3089	Plastic products, nec	3949	Sporting & athletic goods, nec		
				2678	Stationery products		
				3493	Steel springs, except wire		

Related FTB Forms and Publications

FTB 3805Z	Enterprise Zone Business Booklet
FTB 3806	Los Angeles Revitalization Zone Business Booklet
FTB 3807	Local Agency Military Base Recovery Area Business Booklet
FTB 3808	Manufacturing Enhancement Area Business Booklet
FTB 3809	Targeted Tax Area Business Booklet
FTB 3535	Manufacturers' Investment Credit
FTB Pub. 1047	Guidelines for Enterprise Zone Tax Incentives
FTB Pub. 1102	Guidelines for Local Agency Military Base Recovery Area Tax Incentives
FTB Pub. 1157	Guidelines for Targeted Tax Area Tax Incentives
FTB 1113	California's Manufacturers' Investment Credit: Frequently Asked Questions
FTB 1118	Frequently Asked Questions About the Local Agency Military Base Recovery Area (LAMBRA) Tax Incentives
FTB 1126	Frequently Asked Questions About the Enterprise Zone Tax Incentives

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications. Go to our Website at: www.ftb.ca.gov

Other state agencies' information can be accessed through the State Agency Index located on the California State Website at: www.ca.gov

By phone – Use the Automated Taxpayer Assistance toll-free phone service to order FTB 3808, Manufacturing Enhancement Area Business Booklet. Call (800) 338-0505, select personal income tax, then select order forms, and enter code **967** when you are instructed to do so. Use the general toll-free phone service to order all other forms and publications previously listed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person – Many libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Most libraries and some quick print businesses have forms and schedules to photocopy (a nominal fee may apply). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to:
TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Economic Development Area Information

Further information about the MEA tax incentive is available from the:

Franchise Tax Board
Telephone: (916) 845-3464
Fax: (916) 845-6791
Website: www.ftb.ca.gov

General Toll-Free Phone Service

Our general toll-free phone service is available:

- Monday - Friday, 7 a.m. until 8 p.m.; and
- Saturdays, 8 a.m. until 5 p.m.

Note: We may modify these hours without notice to meet operational needs.

From within the United States (800) 852-5711

From outside the United States (916) 845-6500
(not toll-free)

Assistance for persons with disabilities:

The FTB complies with of the Americans with Disabilities Act. Persons with a hearing or speech impairment, call:

From voice phone (800) 735-2922
(California Relay Service)

From TTY/TDD (800) 822-6268
(Direct line to FTB customer service)

For all other assistance or special accommodations, call (800) 852-5711.

Asistencia bilingüe en español:

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.