

Save time by quickly reviewing credit details at a glance

Includes links to detailed explanations, as well as authority and external agency websites for further research.

- Affordable Housing
- Agriculture-Related Credits
- Alternative Fuels
- Bond Financing
- Brownfield
- Business Development — Enterprise Zone
- Business Development —  
Federal New Markets Credit
- Business Development —  
Other Zone-Based Credits
- Business Development — Tier-Based Credits
- Call Centers
- Corporate Headquarters
- Data Centers
- Disaster Relief Credit
- Donated Cash or Property
- Employer-Provided Benefits
- Energy
- Environmental
- Film Production
- Foreign Trade Zone
- Grants and Loans
- Green Buildings
- Historic Property
- Infrastructure
- Investment
- Job Creation — Enterprise Zone
- Job Creation — Federal Empowerment Zone
- Job Creation — General
- Job Creation — Indian Employment Credit
- Job Creation — Other Zone-Based Credits
- Job Creation — Tier-Based Credits
- Job Retention — Enterprise Zone
- Job Retention — Federal Empowerment Zone
- Job Retention — General
- Job Retention — Indian Employment Credit
- Job Training — Enterprise Zone
- Job Training — General
- Machinery and Equipment
- New Markets — Federal Credit
- New Markets — State Credit
- Other Credit Types
- Port Districts
- Property Tax Benefit
- Research and Development
- Sales Tax Benefit
- Severance/Extraction
- Small Business
- Targeted Hiring — Enterprise Zone
- Targeted Hiring —  
Federal Empowerment Zone
- Targeted Hiring — General
- Targeted Hiring — Indian Employment Credit
- Tax Increment Financing
- Tourism
- Utility Tax Benefit

## With Credits and Incentives Pinpointer: Statutory and Discretionary, you can choose from two different search methods:

### > Search by Jurisdiction

Dynamic search functionality not only helps you perform broad searches by industry or credit type, but also enables you to perform focused searches at the state or federal level.

#### Advantages:

- Identify federal and state credits that offer maximum tax savings
- Compare credits across multiple jurisdictions — help make informed decisions for business expansion or relocation
- Perform regular 'look-back' reviews — easily keep tabs on your current credits to see if any provisions have changed

### > Search by Address

Exact location matters when it comes to identifying zone-based tax credits and incentives. The side of the street on which an address is located can impact the incentives available to you or your clients.

#### Advantages:

- Save time by quickly looking up available zone-based as well as federal and state credits for a specific address
- Review eligibility and compliance requirements including links to detailed explanations and agency websites
- Maximize credits and incentives by identifying tax-saving opportunities for multiple business locations, making sure no credit has been missed

### Search by address provides all details at a glance

The screenshot shows the Thomson Reuters Credits and Incentives Pinpointer interface. The search results for the address 101 - 199 MAIN ST SAN FRANCISCO, CA 94105 are displayed. The results include the 2010 Census Tract/Blood Group (060750615001), the 2000 Census Tract/Blood Group (060750176021), and the 1990 Census Tract/Blood Group (060750176021). The search results are categorized by Address-Specific Credits and Incentives. The results table shows the following information:

Description	Jurisdiction	Contact	Phone
CA New Employment Credit	State	Franchise Tax Board	916

An orange callout box points to the search results with the text: "Search by Address to find: - Zone-based credits - State and federal credits - Complete credit details".

### Industries Covered

Agriculture  
Administrative and Support  
Arts, Entertainment, and Recreation  
Biotechnology  
Construction  
Data Processing, Hosting and Related Services  
Film Production  
Financial Services  
Fishing  
Health Care  
High Technology  
Hospitality  
Insurance  
Logging  
Management of Companies and Enterprises  
Manufacturing  
Mining  
Oil and Gas  
Other Services  
Professional, Scientific, and Technical Services  
Public Administration  
Publishing  
Remediation and Waste Management  
Retail Sales  
Telecommunications  
Tourism  
Transportation  
Utilities  
Warehouse and Distribution  
Wholesale Trade

Credit Name	Jurisdiction	Credit Type	Tax Type	Discretionary	Industry	Specific
New Employment Credit (NEC)	CA	Job Creation—Other Zone-Based Credits	Corporate Income, Personal Income	Statutory	All	Yes
Jurisdiction		CA				
Credit/Incentive Type		Job Creation—Other Zone-Based Credits				
Tax Type		Corporate Income, Personal Income				
Credit Name		New Employment Credit (NEC)				
Program Name		None				
Industry		All				
Location Specific		Yes				
Effective Date		2014				
Sunset Date		January 1, 2026				
Eligibility		The New Employment Credit (NEC) is available to a qualified taxpayer that pays qualified wages attributable to work performed by a qualified full-time employee in a designated census tract or economic development area, and that receives a tentative credit reservation for that qualified full-time employee. To be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California.				

"Credits and Incentives certainly is a door-opener. I don't think people realize the amount of state and local tax savings that can be identified as a result of a big Credits and Incentives project by an accounting firm."

– Dean Uminski, Principal at Crowe Horwath LLC

Visit [tax.thomsonreuters.com/pinpointer](https://tax.thomsonreuters.com/pinpointer)