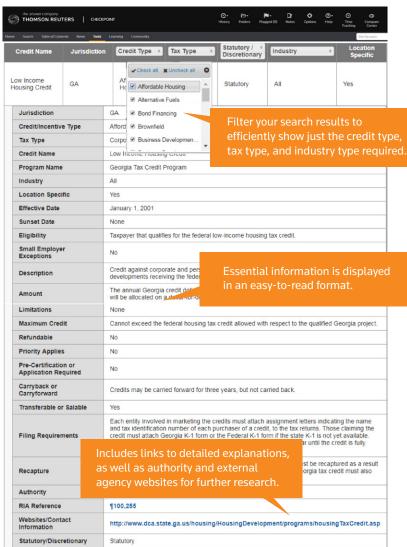


Credits and Incentives Pinpointer: Statutory and Discretionary

Credits and Incentives Pinpointer: Statutory and Discretionary not only helps you identify the universe of credits available for a certain location, but also supports your next phase of research with the up-to-date details you need. No other tool brings together location-based searching as well as the ability to search credits by jurisdiction, credit type, or industry type.

- Find everything in one place: you'll no longer have to go to multiple places to understand the landscape of credits and incentives available to your business or clients
- Easily access more details as needed with links to authoritative editorial explanations, specific links to the relevant statutes, and agency websites
- Stay up to date with the latest changes through a news alerting service on Checkpoint

Save time by quickly reviewing credit details at a glance



Credits Covered

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

Industries Covered

Agriculture

Administrative and Support

Arts, Entertainment, and Recreation

Biotechnology

Construction

Data Processing, Hosting and Related Services

Tretated Service

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

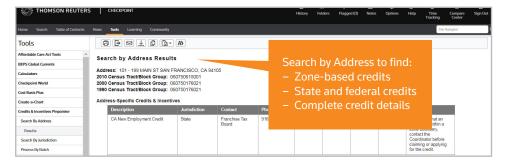
Transportation

Utilities

Warehouse and Distribution

Wholesale Trade

Search by address provides all details at a glance



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				
Тах Туре		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 taxquer that pays qualified wages attributable to work performed by a qualified full-time employee in a designated creasure tart or economic development as, 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

