

# 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

CHECKPOINT				
HOME	SEARCH	TABLE OF CONTENTS	NEWS	TOOLS
Jurisdiction	Credit Type	Tax Type	Credit Name	Industry
AL	<input checked="" type="checkbox"/> Check all <input checked="" type="checkbox"/> Brownfield <input checked="" type="checkbox"/> Business Development-Enterprise... <input checked="" type="checkbox"/> Business Development-Other Zone... <input checked="" type="checkbox"/> Corporate Headquarters <input checked="" type="checkbox"/> Data Centers <input checked="" type="checkbox"/> Employer-Provided Benefits	Corporate Income; Personal Income	Contractual exemption from corporate and personal	All
Jurisdiction	Credit/Incentive	Tax Type	Credit Name	Industry
Program Name	Alabama Enterprise Zone			
Industry	All			
Location Specific	Yes			
Effective Date	1987			
Sunset Date	Exemption is for five years.			
Eligibility	Approval of governing authority; con...			
Small Employer Exceptions	None			
Description	Eligible businesses may enter into contracts with the Department of Economic and Community Affairs governing authority, to provide an exemption from income taxes.			
Amount	Depends on provision of specific contract.			
Limitations	Business must certify that at least 35% of its employees are residents of the county in which the zone assistance prior to employment; or were considered unemployable by traditional standards or were l...			
Maximum Credit	Depends on provision of specific contract.			
Refundable	No			
Priority Applies	No			
Pre-Certification or Application Required	Yes			
Carryback or Carryforward	No			
Transferable or Salable	No			
Filing Requirements	Computations and certifications mu...			
Recapture	No			
Authority	Ala. Code § 41-23-30(a)(2)			
RIA Reference	§100,010			
Websites	<a href="http://www.adeca.alabama.gov/Divisions/WDD/Pages/default.aspx">http://www.adeca.alabama.gov/Divisions/WDD/Pages/default.aspx</a>			

Filter your search results to efficiently show just the credit type, tax type and industry type required.

Essential information is displayed in an easy-to-read format.

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

## CREDITS COVERED

Agriculture-Related Credits  
 Alternative Fuels  
 Affordable Housing  
 Brownfield  
 Business Development —  
     Enterprise Zone  
 Business Development — Other  
     Zone-Based Credits  
 Business Development —  
     Tier-Based Credits  
 Call Centers  
 Community Development Block Grant Programs\*  
 Data Centers  
 Corporate Headquarters  
 Donated Cash or Property  
 Employer-Provided Benefits  
 Energy  
 Environmental  
 Film Production  
 Foreign Trade Zone  
 Green Buildings  
 Historic Property  
 Investment  
 Job Creation — Enterprise Zone  
 Job Creation — Other  
     Zone-Based Credits  
 Job Creation — Tier-Based Credits  
 Job Creation — General  
 Job Retention — Enterprise Zone  
 Job Retention — General  
 Job Training — Enterprise Zone  
 Job Training — General  
 Large Discretionary Grant Programs\*  
 Machinery and Equipment  
 New Markets  
 Other  
 Port Districts  
 Property Tax Benefit  
 Research and Development  
 Sales Tax Benefit  
 Severance/Extraction  
 Small Business  
 Closing Funds\*  
 Targeted Hiring — General  
 Targeted Hiring — Enterprise Zone  
 TIFs\*  
 Tourism  
 Utility Tax Benefit  
 Workforce Training Grant Programs  
 \* Discretionary credits and incentives

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

**Search by Address Results**

Address: 101 - 199 MAIN ST SAN FRANCISCO, CA 94105  
 2010 Census Tract/Block Group: 060750615001  
 2000 Census Tract/Block Group: 060750176021

**Address-Specific Credits & Incentives**

Description	Contact	Phone	E-mail	Website	Start Date	End Date	Comments
CA New Employment Credit	Franchise Tax Board	800-852-5711	N/A		01/01/14	01/01/21	N/A

**Expired Credits**

Credit Name	Jurisdiction	Credit Type	Tax Type	Industry	Location Specific
New Employment Credit (NEC)	CA	Job Creation—Other Zone-Based Credits	Corporate Income; Personal Income	All	Yes
<b>Jurisdiction</b>	CA				
<b>Credit/Incentive Type</b>		Job Creation—Other Zone-Based Credits			
<b>Tax Type</b>		Corporate Income; Personal Income			
<b>Credit Name</b>		New Employment Credit (NEC)			
<b>Program Name</b>		None			
<b>Industry</b>		All			
<b>Location Specific</b>		Yes			
<b>Effective Date</b>		2014			
<b>Sunset Date</b>		January 1, 2021			

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

#### INDUSTRIES COVERED

Administrative and Support  
 Agriculture  
 Biotechnology  
 Construction  
 Film Production  
 Financial Services  
 Fishing  
 Health Care  
 High Technology  
 Hospitality  
 Insurance  
 Logging  
 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

*"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](http://tax.thomsonreuters.com/pinpointer)

