

Credits and Incentives Pinpointer

Credits and Incentives Pinpointer is the comprehensive tool you need to help your business or clients maximize potential savings

Credits and Incentives Pinpointer not only helps you identify the universe of tax credits available for a certain location but also supports you with your next phase of research with complete details about each credit. 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 and specific links to the relevant statutes and agency websites

Save time by quickly reviewing credit details at a glance:

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

Essential information in an easy-to-read format.

Links to detailed explanations and authority and external agency websites for further research.

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Credit Name	Jurisdiction	Credit Type	Tax Type	Statutory / Discretionary	Industry	Location Specific
New Markets Tax Credit	Federal	<input checked="" type="checkbox"/> Check all <input type="checkbox"/> Uncheck all	Income	Statutory	All	Yes
New Markets Tax Credit	Federal	<input checked="" type="checkbox"/> Business Development-F...	Income	Statutory	All	Yes
Employment (also known as Quality Jobs Tax Credit)	AZ	<input checked="" type="checkbox"/> Energy	Corporate Income; Personal Income; Insurance Companies	Statutory	All	Yes
		<input checked="" type="checkbox"/> Investment				
		<input checked="" type="checkbox"/> Job Creation-General				
		<input checked="" type="checkbox"/> New Markets-Federal Cr...				
Description Jurisdiction AZ Credit/Incentive Type Job Creation-General Tax Type Corporate Income; Personal Income; Insurance Companies Credit Name Credit for New Employment (also known as Quality Jobs Tax Credit) Program Name Quality Jobs Tax Credit Program Industry All Location Specific Yes Effective Date Tax years beginning from and after June 30, 2011 Sunset Date July 1, 2025 (Arizona Commerce Authority may not pre-approve credits on or after that date) Eligibility Approved businesses in Arizona but criteria for approval varies, depending on where investment and new jobs are located; business must be located in Arizona before July 2025 Small Employer Exceptions No Amount \$3,000 for each full-time employee hired in a qualified employment position in the first year or partial year of employment; \$3,000 for each full-time employee in a qualified employment position for the full tax year in the second year of continuous employment and in the third year of continuous employment. Limitations To claim credit, taxpayer must meet minimum job creation and capital investment requirements (see above) and business must be located in Arizona before July 2017. Taxpayer who claims the credit may not claim certain other credits with respect to the same employment position. Failure to timely report and certify to the Arizona Commerce Authority required information disqualifies taxpayer from the credit. Insurers may not claim the credit against the portion of insurance premium tax payable to fire fighters' relief and pension fund or to the public safety personnel retirement system but claiming the credit does not require insurers to pay any additional retaliatory tax. Maximum Credit Each year, no more than 10,000 new jobs for all employers may qualify for first-year credits Refundable No Priority Applies No Pre-Certification or Application Required To obtain credits, taxpayer must apply for pre-approval by submitting to the Arizona Commerce Authority (Authority) an electronic Request for Pre-Approval. If Request for Pre-Approval is granted and taxpayer pays requisite processing fee, taxpayer will receive a Pre-Approval Letter. After satisfying job creation and capital investment thresholds, taxpayer applies for credit by timely submitting to the Authority an electronic Application for Quality Jobs Tax Credits (Application). Approved applicants receive a tax credit allocation letter. Taxpayers submit both the Request for Pre-Approval and the Application to the Authority at its website at http://www.azcommerce.com/quality-jobs/ . Carryback or Carryforward Excess credits may be carried forward for up to 5 years. Transferable or Salable No Filing Requirements Income tax credit is claimed on Form 345 (Credit for New Employment), Form 345-1 (Employees at Business Location), and 345-2 (Employees in Qualified Employment Positions); insurance premium tax credit is claimed on Form E-TC; Schedule CJTC (Quality Jobs Tax Credit); the tax credit allocation letter from the Authority should be attached to the form or schedule. Recapture Yes. Previously claimed credits are subject to recapture if a document filed with the Commission or the Department of Revenue or the Department of Insurance contains information that is materially false. Authority Ariz. Rev. Stat. Ann. § 43-1161; Ariz. Rev. Stat. Ann. § 43-1074; Ariz. Rev. Stat. Ann. § 41-1525; Ariz. Rev. Stat. Ann. § 20-224.03; Quality Jobs Tax Credit Program: Program Rules & Guidelines, Arizona Commerce Authority, 11/18/2013 RIA Reference §100,130 Websites/Contact Information http://www.azcommerce.com/quality-jobs/ Statutory/Discretionary Statutory						

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

With Credits and Incentives Pinpointer, 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 and make sure no credit has been missed

Search by address provides all details at a glance:

Search by Address to find:

- Zone based credits
- State and federal credits
- Complete credit details

the answer company
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History Folders Flagged (0) Notes

Home Search Table of Contents News **Tools** Learning Community

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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

1990 Census Tract/Block Group: 060750176021

Address-Specific Credits & Incentives

Description	Jurisdiction	Contact	Phone	E-mail	Website	Start Date
CA New Employment Credit	State	Franchise Tax Board	916-845-3464	✉	🌐	01/01/14

Credit Name	Jurisdiction	Credit Type	Tax Type	Statutory / Discretionary	Industry	Location 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.					
Small Employer Exceptions	Unless an employer is a small business, the credit does not apply to employers that provide temporary help services or retail trades, or those primarily in food services, alcoholic beverage services, or casinos and casino hotels.					
	The New Employment Credit (NEC) is available for each taxable year beginning on or after January 1, 2014, and before January 1, 2026, to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a					

“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 C&I project by an accounting firm.”

— Dean Uminski, Principal at Crowe Horwath LLC

Credits Covered

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

Visit tax.thomsonreuters.com/pinpointer

to download the **Case Study:**

Find out how Crowe Horwath LLC was able to see real results by incorporating credits and incentives into their workflow!

or get the **White Paper:**

Let's Make a Deal: Understanding the Opportunities in Discretionary Incentives



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