

E-ZONE 40



ALLIANCE
Enterprise Zone
Information

Stanislaus Economic and Workforce Development Alliance

Business Services

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www.stanalliance.com

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SECTION I

ENTERPRISE ZONE OVERVIEW

WHAT IS AN ENTERPRISE ZONE?

California Enterprise Zones were established to stimulate economic development in certain areas of the State. On November 16, 2005 the California Department of Housing and Community Development (HCD) designated the Stanislaus Enterprise Zone. The initial Stanislaus Enterprise Zone (EZ) encompasses an area of approximately 67,000 acres and includes parts of Modesto, Ceres and Turlock, as well as, tracks of unincorporated areas in Stanislaus County. Recent expansions of the Zone in 2006 and 2007 now include the cities of Hughson, Oakdale, Patterson and Riverbank.

Stanislaus Enterprise Zone Benefits:

The State offers five tax credits that reduce the cost of hiring new employees and investing in equipment in the Stanislaus Enterprise Zone. These credits apply during the life of the Stanislaus Enterprise Zone – from November 16, 2005 until November 15, 2020. While there have been subsequent expansions of the Zone with varied inception dates all will have the November 15, 2020 expiration date. In addition to tax credits, the Stanislaus County Economic Development and Workforce Alliance provides many local incentives to assist business and job seekers in targeted employment areas.

STANISLAUS ENTERPRISE ZONE BENEFITS

State Tax Credits

- Hiring Tax Credit
- Sales and Use Tax Credit
- Business Expense Deduction
- 15 Year Net Operating Loss
- Deduction for Lenders

Local Incentives

- Business Assistance
- Job Placement Assistance
- Eligibility Screening
- Fast Track Permitting Assistance

ELIGIBILITY

If you operate a business in the Stanislaus Enterprise Zone, you are eligible to take advantage of the State's tax incentives. To claim the tax credits, file the appropriate forms at tax time – pre-qualifying is not required. The Hiring Tax Credit is the only credit that requires a signed voucher by the EZ office.

HOW MUCH CAN YOU SAVE?

Your tax saving will vary depending on your capital expenditures and labor costs, but to give you some idea, let's look at one hypothetical company. In year one, ABC Corporation purchased \$50,000 of machinery with a sales tax of 8% and hired 1 eligible employee. This employee was hired on January 1 and worked 2,080 hours during the year at a wage rate of \$11.25/hour (150% of the State Minimum Wage). The employee stayed with the company for five years:

Savings for ABC Corporation (with 1 new eligible employee @ \$11.25/hour, \$50,000 in equipment)

| Year | Sales & Use Tax Credit | Hiring Tax Credit | Total Tax Credits |
|--------------------------------------|------------------------|-------------------|-------------------|
| 1 | \$4,000 | \$11,700 | \$15,700 |
| 2 | 0 | \$9,360 | \$9,360 |
| 3 | 0 | \$7,020 | \$7,020 |
| 4 | 0 | \$4,680 | \$4,680 |
| 5 | 0 | \$2,340 | \$2,340 |
| Total tax credits, years 1 through 5 | | | \$39,100 |

HOW TO RECEIVE BENEFITS

How to Receive Tax Credits

With the exception of the Hiring Tax Credit, most of the enterprise zone tax credits require no work on your part until tax time. However, good record keeping throughout the year will help. Just obtain the appropriate forms from the Franchise Tax Board (FTB) (www.ftb.ca.gov) and attach them to your income tax statement, or make sure your tax preparer is aware that you are operating in an enterprise zone. To receive the Hiring Tax Credit, you will need to follow the vouchering process at the time of hire.

There are a few other times that you might want to review the regulations to ensure that you maximize your savings:

- If you are making a major purchase of equipment of machinery, read up on the Sales or Use Tax Credit and the Business Expense Deduction.
- If you are seeking financing, read up on the Lenders' net Interest Deduction.

- If you are experiencing a business loss, read up on the 15 year-NOL Carryover.



ALLIANCE

SECTION II
STATE TAX CREDITS

HIRING TAX CREDIT

Description

If you hire new employees or you are planning an expansion, this tax credit can save you thousands of dollars. By hiring “qualified” employees, you can claim up to 50% of your employee’s wages in the first year of employment. The credit percentage decreases by 10% annually, phasing out after five years.

Provisions

“Qualified employees” must perform at least 50% of their work within the Zone boundaries, must be a “regular” employee (not temporary or contract), and meet one of the following criteria at the time of hire:

- Receive subsidized employment, training or services under WIA; or
- Be registered under CalWORKS;
- Be certified under the Work Opportunity Tax Credit (WOTC); or
- Be a resident of a Targeted Employment Area.

(For complete list see “Which Employees Qualify.”)

The credit applies to new hires and replacements due to turnover. It is based on the lesser of the following:

- The actual hourly rate paid to the employee; or
- 150% of the California minimum wage

Your employee’s hourly wage can exceed the cap, but the tax credit you receive for that employee will be capped at 150% of minimum wage.

Minimum wage rate is \$7.25 and caps at \$ 11.25 per hour. While you cannot receive credit for more than the tax on your business’s income in any one year, you can carry over any unused credit in future years.

Calculation of savings is easy. For each qualified employee, determine the number of hours worked and the hourly wage. If the wage is above the cap amount (\$11.25 per hour) use the cap. If it is below, use the actual wage. Multiply the qualifying wage by the number of hours worked per year. If you are receiving reimbursement for providing the employee with on-the-job training, deduct that amount. Then multiply the remaining figure by the appropriate percentage for year (e.g. 50% in the first year of employment).

Example

On January 1, 2007 you hire a qualified employee. This employee works the entire year at your Stanislaus Enterprise Zone business as a full time employee – 2080 hours. The employee is paid \$11.25 per hour. Your hiring credit would be calculated as follows:

| Year | Annual Hours Worked | X | \$11.25 | X | Year % | = | Tax Credit |
|-------------------------------------|---------------------|---|---------|---|--------|---|-----------------|
| 1 | 2080 | X | \$11.25 | X | 50 | = | \$11,700 |
| 2 | 2080 | X | \$11.25 | X | 40 | = | \$9,360 |
| 3 | 2080 | X | \$11.25 | X | 30 | = | \$7,020 |
| 4 | 2080 | X | \$11.25 | X | 20 | = | \$4,680 |
| 5 | 2080 | X | \$11.25 | X | 10 | = | \$2,340 |
| Total Value of Hiring Credit | | | | | | | \$35,100 |

SALES OR USE TAX CREDIT

Description

The Sales or Use Tax Credit allows you to reduce your state income tax for the amount of sales tax or use tax paid on the purchase of equipment that is integral to the operation of your business.

Provisions

Individuals, partnerships and limited liability companies may claim a credit equal to the sales or use tax paid or incurred on the first \$1 million of qualified machinery purchased. For corporations, the limit goes up to \$20 million. Some lease options may qualify as well.

The definition of qualifying “machinery” may be broader than what businesses and CPA’s have come to expect under other tax guidelines. For example, even deep fry equipment used by fast food restaurants may qualify under some circumstances. In general, the equipment must accomplish one of the following:

- Manufacture, process, combine, or otherwise assemble a product;
- Produce renewable energy resources; or
- Control air or water pollution.

To decide if an element qualifies, ask yourself, “Will the machine operate without this piece, and is the machine being used in the process of manufacturing a product?” If you answer, “yes” to both questions, it qualifies; even lubricating oil may be counted if it meets these criteria.

To take the credit, you must use the machinery exclusively within the boundaries of the enterprise zone. Use tax paid on purchases outside of

California qualify only if machinery of a comparable quality and price was not available in California. While you cannot receive credit for more than the tax on your business's income in any one year, you can carry over any unused credit in future years. You may continue to claim a tax credit on replacement parts for eligible machinery throughout the life of the enterprise zone (until the year 2020).

Example

During one year, ABC Company spends 1.5 million to purchase and maintain various pieces of qualifying equipment, paying 8% sales tax. Because the company is a partnership, they can receive a credit on the first \$1 million of the purchase.

Sales Tax Credit for ABC Company (\$1.5 Million Purchase)

| Type of Credit | Allowable Purchase | X | Allowable Credit | = | Tax Credit |
|--|--------------------|---|------------------|---|-----------------|
| Sales & Use: | \$1 Million | X | 8.00% | = | \$80,000 |
| Total Credit Possible in One Year | | | | | \$80,000 |

BUSINESS EXPENSE DEDUCTION

Description

This provision can make start-up or expansion less expensive by allowing you to expense out the cost of equipment in the first year it is placed in service, rather than depreciating the cost of the property over its useful life. Enterprise Zone businesses may elect to treat 40% of the eligible cost of qualified property as a business expense rather than a capital expense.

Provisions

Eligible property includes those items that you would expect to depreciate: tangible personal property (excluding buildings) and most equipment and furnishings purchased for exclusive use within the enterprise zone. Office supplies and small non-depreciable items are not included.

Once the property has been put into service within the enterprise zone, you must wait a minimum of two years before selling it or removing it from the zone. You must elect to expense the property during the first year the property was placed in service. If the cost of the item exceeds the maximum expense amount, you may expense up to the cap, then depreciate the remainder in subsequent years.

Example

ABC Company purchases a baking oven, which costs \$20,000. They depreciate the oven over a ten-year period using the straight-line method. The enterprise zone business expense deduction they claim is \$8,000 for the first year. They may claim \$1,333 of depreciation, which is allowed for each subsequent year the oven is in service in the zone. If they calculated deductions for the same year without the enterprise zone expense deduction, they would receive only \$2,000 in deductions.

| Example: \$20,000 Baking Oven | |
|--|--|
| \$20,000 x 40% = \$8,000 (maximum expense deduction first year) | |
| \$20,000 - \$8,000 (first year expense deduction) = \$12,000 | |
| \$12,000 / 9 remaining years (depreciation) = \$1,333 subsequent years | |
| \$20,000 x 40% = \$8,000 deduction in first year | |

NET OPERATING LOSS CARRYOVER

Description

While the IRS allows 100 percent of a business's net operating losses (NOL) to be carried over for 15 years, and carried back for two years, California limits most businesses to 100 percent carried over for ten years and no carry back. Businesses located in the Stanislaus Enterprise Zone, however, have the option of taking 100 percent of the NOL over 15 years on their state tax returns.

Provisions

Net operating losses occur when your business deductions exceed your business income, resulting in a net loss for the company. As your business recovers in succeeding years, you can recover the amount of the loss by deducting it from your state taxes. There are just a couple of limitations:

- The NOL can be carried forward but not back; and
- If you elect the enterprise zone NOL deduction, you are prohibited from carrying over any other type of NOL from the same years.

Example

This simple example shows how a company incurred a loss in year 1 and carried over that loss to year 2.

| YEAR 1 | |
|----------------------------------|-----------------|
| Gross Receipts | \$50,000 |
| Total Expenses | -\$55,000 |
| Net Operating Loss | \$5,000 |
| YEAR 2 | |
| Gross Receipts | \$75,000 |
| Total Expenses | -\$50,000 |
| Net Income | \$25,000 |
| NOL Deduction from year 1 | -\$5,000 |
| Taxable Income for year 2 | \$20,000 |

NET INTEREST DEDUCTION

Description

The net interest deduction for lenders was created to encourage loans in areas that might otherwise be avoided. A deduction from income is allowed on the amount of “net interest” earned on loans made to a business located in the enterprise zone. “Net interest” means the full amount of the interest, less any direct expenses incurred in making the loan.

While the deduction is for the lender, not the business, the business benefits indirectly by receiving a loan that might otherwise have been turned down.

Provisions

Eligible loans may be used for inventory, buildings, equipment, and working capital. The trade or business receiving the loan must be located solely within the enterprise zone, and the funds must be used exclusively for activities in the zone. The deduction is available to noncommercial lenders as well as commercial; however, the lender may not have equity or other ownership interest in the business.

Example

ABC Company obtains a loan from Bank XYZ to acquire a building. The loan is for \$500,000 at 8 percent interest for 30 years. In the year of the purchase, Bank XYZ incurs \$5,000 in expenses related to the loan. The bank can therefore receive a \$35,000 tax deduction on the loan.

| Net Interest Deduction for Bank XYZ |
|---|
| $\$500,000 \text{ (loan)} \times 8\% \text{ business (interest rate)} = \$40,000$ |
| $\$40,000 - \$5,000 \text{ (expenses)} = \$35,000 \text{ (net interest)}$ |

FREQUENTLY ASKED QUESTIONS & ANSWERS

(Reference FTB 3805Z, Enterprise Zone Business Booklet)

I just found out I'm in the Enterprise Zone – Can I apply for credits retroactively?

Yes and no. It depends on the credit. The Business Expense Deduction and Net Operating Loss Carryover must be claimed on the original tax return and cannot be changed. Other credits such as the Hiring Tax Credit can be used retroactively to the inception date of the Zone or 2 years, whichever is shorter.

Can I take enterprise zone tax credits off my federal return?

No. Enterprise zones are state designations and therefore tax credits apply only to state taxes.

Can I do my own hiring and still take the Hiring Tax Credit?

Yes, you can recruit and hire workers on your own. At the time a Voucher application is submitted, supporting documentation from the Qualified Employee must be submitted to the EZ Manager prior to the Voucher being issued.

What if an employee who qualified for the tax credit leaves my company?

If you terminate an employee during the first 270 days of employment, you must recapture the amount of credit attributable to that employee's wages. However, this does not apply if the employee leaves voluntarily, becomes disabled, or is fired for misconduct. It also does not apply if you have a net increase in the number of qualified employees and their hours worked, or if the termination was due to a substantial reduction in your operations.

If my tax credits exceed the tax imposed on my business will I receive a tax refund?

No. Your tax credits can't be applied toward a tax refund. However, you can claim surplus credits for the Hiring Tax Credit and Sales or Use Tax Credit in succeeding years.

Can vouchers be issued retroactively?

No. Vouchers will be considered for employees who qualify and were hired after the inception date of the Zone approval. The inception date will vary depending on the approval of the Zone expansions. If uncertain about the date, contact the Stanislaus Enterprise Zone office or the Alliance website, www.stanalliance.com, to obtain the correct inception date for a specific area.

How do I qualify?

All businesses located within the Zone automatically qualify for the State Enterprise Zone benefits whether they are proprietorships, partnerships or corporations. The California Housing & Community Development Department

has a \$10.00 filing fee per voucher. In addition, there is a \$25 processing fee per person referred for eligibility and vouchering.

How long do the benefits last?

For fifteen years beginning November 15, 2005 and ending November 15, 2020. Expanded zone areas are from the date of approval to November 15, 2020

Can a business running in the red still get benefits?

Yes. Using the Net Operating Loss Carry Over, you can deduct this year's losses against future profits.

How do I find qualified job applicants and know who qualifies?

Fax your [Alliance EZ Job Orders](#) to the Stanislaus Economic Development and Workforce Alliance EZ office so they may be shared with various Alliance WorkNet Partners and employment and training organizations that have EZ Qualified Job Seekers.

Can my employees receive a tax credit?

Yes. Employees who work in a designated EZ may claim a tax credit to reduce the amount of their income tax on wages earned in the enterprise zone (Form FTB 3553, Enterprise Zone Employee Credit).

What items qualify for sales tax credits?

Items that qualify include machinery and machinery parts used to manufacture, process or fabricate products. This includes machinery used to produce renewable energy resources or control air or water pollution.

Who can use the net interest deduction to lenders?

Banks and lending institutions, as well as individuals, can use this benefit, which is good for the life of the Zone.

SECTION III

LOCAL INCENTIVES

LOCAL INCENTIVES

Recognizing the important role businesses play in maintaining a vital community, the Stanislaus Economic Development and Workforce Alliance (Alliance) offers additional incentives to businesses located in the Enterprise Zone. The Stanislaus Enterprise Zone Program provides business assistance, job placement assistance, and Hiring Tax Credit eligibility.

Business Assistance

If a business needs financial assistance, business counseling, or technical assistance, Alliance EZ program staff link them to the appropriate resource. For information on How to Start a Business, Going into Business in Stanislaus County, and a schedule of Business Workshops, the Stanislaus EZ encourages all individuals businesses to visit our web site at: www.stanalliance.com

Job Placement Assistance

All job leads will be shared with the Alliance WorkNet Partners, the local Alliance WorkNet One-Stop Career Center, and various other employment and training partners. Although a successful match cannot be guaranteed, the Alliance is ranked among the top performing employment and training systems in the State. The Alliance also offers other business services and may be reached at (209) 567-4985.

On-site Hiring Tax Credit Eligibility Screening

Alliance EZ staff is available to provide eligibility screening at your place of business. Simply call the office at (209) 523.ZONE (9663) to schedule the date and time. In addition, the Alliance EZ staff has drop-in hours office hours located at various Alliance WorkNet One-Stop Sites throughout the week to conduct eligibility screening for new hires or potential hires

Fast Track Permitting

Priority treatment on initial reviews and plan check of approved projects.

SECTION IV

HIRING TAX CREDIT VOUCHERING

VOUCHERING PROCESS (HIRING TAX CREDIT)

Vouchering is the process of screening and documenting new hires to determine if the employee qualifies the business for the Hiring Tax Credit.

1. Prior to submitting a Hiring Credit Voucher request, the business or its representative should determine if the individual being submitted for a Voucher is a “Qualified Employee.” See below for list of which employees qualify. To verify that the individual is a “Qualified Employee” the person screening will collect supporting documentation. The supporting documentation is based on the qualifying criteria. Once determined, complete the Enterprise Zone hiring Tax Credit Voucher Application, attached, and submit for consideration. Following are a few examples:
 - If Recently Separated Veteran, a copy of the Report of Separation (form DD-214)
 - If Public Assistance, copy of Food Stamp Card, TANF check stub, etc.

The Stanislaus Enterprise Zone will accept a copy of the Employment Eligibility Verification, Form I-9 to verify for the targeted employment area (TEA) residency at the time of hire.

2. Upon verification that the individual is a “Qualified Employee,” the business (or representative) must complete and submit:
 - A completed Enterprise Zone Hiring Tax Credit Voucher Application, including the business name, address, phone number and Federal Tax ID#, in addition to the employee date of hire, job title and hourly wage. If the application is not complete, the voucher can not be issued;
 - Appropriate documentation for verification of eligibility; and
 - Name of representative (consultant), address, and phone number, if applicable.
3. Upon receipt, the Enterprise Zone Manager will review the Hiring Credit Voucher request, including documents listed in above. The Stanislaus Enterprise Zone will use the State of California, Housing & Community Development Guidelines for Vouchering.

The Stanislaus Enterprise Zone Manager will issue a Hiring Tax Credit Voucher only when: determination that the individual is employed, is a

candidate for employment, or was employed by the business entity and sufficient documentation for verification of eligibility is submitted and the \$50. EZ processing fee is attached payable to the Stanislaus Economic Development and workforce Alliance. After approving the Hiring Credit Voucher, EZ staff will record the Voucher in the EZ Voucher database then mail it to the business entity or its representative/consultant.

4. If the individual does not meet the eligibility criteria, or sufficient documentation is not submitted, the Stanislaus Enterprise Zone Manager will send a denial of Voucher letter to the business entity or its representative.
5. The Hiring Credit Voucher must be retained by the business and share with the Tax Preparer in order to claim the hiring credit. The Voucher must also be provided to the Franchise Tax board if requested.
6. The EZ Manager will retain all records of Vouchers issued with backup documentation substantiating eligibility of qualified employees for five years from the date of issue to meet HCD and FTB regulations in determining compliance with statutory and regulatory requirements, practices and procedures
7. All vouchering policies and procedures will be administered consistently
8. The EZ Manager, Vouchering Coordinator and all employees of the Alliance will remain free of conflict of interest with businesses requesting Vouchers.
9. All vouchers issued by the EZ Manager are based on accurate information qualifying the employee for the Voucher. However, this issuance does not preclude additional screening or audit by FTB at the time of tax filing

WHICH EMPLOYEES QUALIFY?

A qualified employee for the Hiring Tax Credit is an employee who:

- Performs at least 50% of the work within the boundaries of an enterprise zone
- Is a “regular” employee, not a temporary or contract worker
- Is part-time or full time; there is no maximum or limit to the number of hours

It is the sole responsibility of the employer to determine the right to work status of all new hires. In addition, a qualified employee must be immediately or six months prior to hire date, one of the following:

1. A person receiving or eligible to receive subsidized employment, training or services funded by Workforce Investment Act (WIA) registered for Core B or Intensive Services;
2. A person eligible to be a voluntary or mandatory participant in CalWORKs, formerly known as GAIN;
3. A member of a targeted group as defined in the Federal Work Opportunity Tax Credit (WOTC);
4. An economically disadvantaged individual 14 years of age or older;
5. A qualified dislocated worker;
6. A disabled individual eligible for, enrolled in, or who completed a state rehabilitation program;
7. A service connected disabled veteran;
8. A veteran of the Vietnam era;
9. A veteran who recently separated from military service (48 months prior to hire date);
10. An ex-offender;
11. A person eligible for or recipient of:
 - Federal Supplementary Security Income (SSI) benefits
 - Temporary Aid to Needy Families (TANF), formerly known as AFDC
 - Food Stamps;
12. A Native American;
13. A resident of a Targeted Employment Area (TEA). See the complete Targeted Area Address listing for street addresses included under this criteria.

SECTION V

BUSINESS RESOURCES

Stanislaus Economic Development and Workforce Alliance

Enterprise Zone Program (209) 567-4985
Alliance Business Assistance (209) 567-4985
Alliance Business Resource Center (209) 567-1636
Alliance Small Business Development Center (209) 567-4910
www.stanalliance.com

Stanislaus County

Office of Economic Development (209) 525-6333
www.co.stanislaus.ca.us/CEO/ECONDEV/index.htm

City of Ceres

Economic Development – Redevelopment (209) 538-5756
<http://www.ceres.ca.gov/>

City of Modesto

Community & Economic Development (209) 557-5324
www.choosemodesto.com

City of Turlock

Economic Development (209) 668-5150
<http://ci.turlock.ca.us/>

City of Patterson

Community Development (209) 892-2041
<http://www.ci.patterson.ca.us/>

City of Oakdale

Community Development (209) 845-3625
<http://www.ci.oakdale.ca.us/>

City of Riverbank

Community Development (209) 863-7129
<http://www.riverbank.org/>

City of Hughson

Community Development (209) 883-0811
<http://www.hughson.org/>

Other Resources and Services:

Employment Development Department

629 12th Street
Modesto, California 95354
(209) 576-6080

One of the branches of the Employment Development Department (EDD) is California's Job Service, which is one of the world's largest public labor exchange operations. It serves the state's 850,000 employers and about one million job seekers, who register for services each year. In addition to job placement, EDD's Job Service offers other services to job seekers: Job Search Workshops, referrals to training and social service agencies. EDD also provides special assistance to unemployment insurance clients, persons with disabilities, youth, welfare recipients and migrant seasonal farm workers. The services that EDD provides to employers include: coordination of Employer Advisory Councils and Job Fairs, current labor information, and focused recruitment for employers doing massive hiring, or needing a large number of specialized workers in a hurry.

Employment Training Panel

1100 J Street, 4th Floor
Sacramento, California 95814
(916) 327-5262
FAX: (916) 327-5280
www.etp.ca.gov

Employment Training Panel (ETP) is a state program that pays employers for the cost of training workers, allocating up to \$80 million in job training funds annually. ETP funds three types of training: Retraining for individuals who are employed by companies who are facing out-of-state competition, New Hire Training for unemployment insurance recipients or recent exhaustees, and Special Employment Training (SET) for employees of companies that do not face out-of-state competition. Business owners who employ between one and nine employees can receive training in subjects related to business management through the Small Business Management Training program. Employers must contract with ETP before the training begins.

Federal Work Opportunity and Welfare-to-Work Tax Credits

www.edd.cahwnet.gov/wotcind.htm

The EDD is the Work Opportunity and Welfare-to-Work Tax Credit certifying agency for California employers. Forms and information are available by accessing the WOTC Internet web site.

Alliance WorkNet Resource Centers

Alliance WorkNet Resource Centers are a collaborative partnership of workforce development professionals including business, education, community, economic development and labor leaders who responsible for overseeing employment and training programs in Stanislaus County.

www.allianceworknet.com

Franchise Tax Board

www.ftb.ca.gov

Access Enterprise Zone tax forms online. Publications may also be ordered by calling (800) 852-5711.

<http://www.ftb.ca.gov/forms/misc/1158.pdf>



ALLIANCE