

**INSTRUCTIONS FOR COMPLETING THE  
ENTERPRISE ZONE TAX CREDIT WORKSHEET**

**PART A – Use this worksheet for qualifying employee(s) hired on newly created jobs between January 1, 1992 and July 29, 2008 only.**

**PART B – Use this worksheet for qualifying employee(s) hired on or after July 30, 2008 only, and who are San Francisco residents.**

**Name of Qualified Employee** – enter the name of each employee who qualifies for the Enterprise Zone Tax Credit. For qualified employees hired on or after July 30, 2008, such employees must be San Francisco residents throughout the term of their employment in order to claim this tax credit.

**Job Title** – enter the title of the employee who qualifies for the Enterprise Zone Tax Credit

**Date Hired** – the date when the qualifying employee first began work for you in the Enterprise Zone. If an employee worked for you on different work periods (not continuous), use a separate line for each employment period.

**For Part A** - this date must be between January 1, 1992 and July 29, 2008. The job must have been newly created before the employee was hired.

**For Part B** - this date must be on or after July 30, 2008. The job is not required to have been newly created after this date, however, the employee is required to be a San Francisco resident.

**Date No Longer Employed** – the date when the qualifying employee resigned, was laid off, retired, terminated, or otherwise no longer on your payroll records.

**Column A: Gross Payroll** – (1) gross payroll paid for work performed by the qualified employee while physically present in San Francisco and (2) only those payroll paid from January 1 to December 31 of the reporting tax year.

**Column B: Exempt Payroll** – equivalent payroll apportioned for work performed by the qualified employee outside San Francisco from January 1 to December 31 of the reporting tax year.

**Column C: Net Taxable Payroll** – The difference between Gross Payroll (Col. A) and Exempt Payroll (Col. B).

**Column D: SF Payroll Expense Tax** – Multiply the amount from Column C (Net Taxable Payroll) by 1.5%, which is the current SF Payroll Expense Tax rate.

**Columns E to I: Percent** – the percent of payroll exemption depends on the number of months each employee worked for the tax reporting period. For each employee, identify the 24-month employment period in the table below. Refer to example Part A or Part B on how to proceed for the computation of enterprise zone tax credit. Partial months are rounded up to the nearest month.

<b>DURATION OF EMPLOYMENT</b>	<b>PERCENT</b>
First 24 Months	100%
Second 24 Months	50%
Third 24 Months	25%
Fourth 24 Months	15%
Fifth 24 Months	10%

**Column J: Total EZ Tax Credit** – Add the amounts from Column E to I, this is your total Enterprise Zone Tax Credit for each employee. On Column J, your total Enterprise Zone Tax Credit for tax year is the sum of amounts on Columns E through I.