



STATE OF CALIFORNIA  
Enterprise Zone and LAMBRA  
Hiring and Tax Credit Voucher

To be completed by the local Enterprise Zone in which the Work Site is located.  
Employer Must Confirm Right to Work

**Employee/Applicant**

Employee Name \_\_\_\_\_ Social Security \_\_\_\_\_  
(Last, First, Middle Initial)

Home Address \_\_\_\_\_ Telephone \_\_\_\_\_  
(Verified at date of hire)

City \_\_\_\_\_ State/Zip \_\_\_\_\_

**Enterprise Zone Vouchering Agent**

Name of Enterprise Zone/LAMBRA \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State/Zip \_\_\_\_\_

Name, Title of Local Zone Vouchering Agent Verifying Eligibility \_\_\_\_\_

**Employer**

Date of Hire \_\_\_\_\_ Job Title \_\_\_\_\_ Starting Salary \_\_\_\_\_

Employer Name \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State/Zip \_\_\_\_\_

Federal Tax ID # \_\_\_\_\_

**Notice of Approval of Hiring Tax Credit Voucher**

I hereby certify that the documentation identified below was submitted in application for this voucher and demonstrates that the employee meets the test of a qualified employee as provided in the Revenue and Taxation Code sections 17053.74 or 23622.7: Criteria: \_\_\_\_\_ Documentation: \_\_\_\_\_

**Notice of Denial of Hiring Tax Credit Voucher**

- The voucher is denied for the following reason:
- The Employee not qualified as defined in Revenue and Taxation Code sections 17053.74 or 23622.7.
  - Documentation submitted for \_\_\_\_\_ criteria adequate per CCR, Title 10, Section 5632.
  - Employer not qualified as provided in CCR, Title 10, Section 5632 (c)(1)-(2).
  - Other. Please specify: \_\_\_\_\_

Signature of Vouchering Agent: \_\_\_\_\_

An employer may appeal a Notice of Denial as provided in Title 10, Chapter 7.8, Section 5636 of the California Code of Regulations.  
The employer shall retain the original copy of this form for their records as required in Title 10, Chapter 7.8, Section 5632(e).

# INSTRUCTIONS FOR EMPLOYERS

This voucher is an important audit record, and is one of the supporting documents necessary to substantiate a business' claim for a tax credit for hiring qualified individuals. It serves as certification that a person meets the eligibility requirements for a qualified disadvantaged individual. Retain a copy of this form for your records and provide a copy to your tax preparer. **This voucher alone does not qualify an employer to claim the enterprise zone hiring credit.** To qualify for the credit, the business must operate in an enterprise zone, this employee must work a specified percentage of time in the enterprise zone, and this employee must meet legal right-to-work requirements. **It is the employer's responsibility to verify employee's right to work in the United States.**

## Instructions for Completing Enterprise Zone Hiring Credit Voucher

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This page should be provided to the employee, the employer, or an agent of that employer. **The eligibility sections may contain confidential documentation to be retained by the vouchersing agency, and may be provided to the employer only by the employer's agent.**

This voucher may be completed **only** for individuals who, at the time of hire were 1) enrolled to receive services under the Job Training Partnership Act (JTPA) or eligible under its successor, the Workforce Investment Act (WIA), 2) participating in welfare-to-work activities under CalWORKS, 3) who were members of a targeted group under Targeted Jobs Tax Credit (TJTC) or its successor Work Opportunity Tax Credit (WOTC), or 4) who were residents of the local Targeted Employment Area (TEA). This voucher may be completed **only** by the local Zone in which the business and the TEA is located, or the Zone's designated agent.

**Local agencies should complete this voucher only when they have knowledge that the individual is employed by, or is a candidate for employment by, a specific firm located or doing business in an enterprise zone.** Businesses should contact the local Enterprise Zone office for information on Enterprise Zone location or other questions related to this credit.

## General Information

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Sections 17053.74 and 23622.7 of the California Revenue and Taxation Code provide for a credit against an employer's state income tax liability for meeting the following general conditions. Please note this is only a summary. Additional restrictions and conditions apply.

- a) The employer is doing business in an enterprise zone designated by the State under Section 7073 of the California Government Code.
- b) The employer hires an individual who meets the eligibility for the program and retains this voucher as documentation for the employer's tax return.
- c) The employee works a specified percentage of time in the enterprise zone.

The credit provided is 50% of wages paid in the first year the individual is employed in an enterprise zone, 40% in the second year, 30% in the third year, 20% in the fourth year, and 10% in the fifth year. The percentages apply only to those wages up to 150% of the minimum wage. For employees paid in excess of 150% of the minimum wage, the credit may still be taken, but only based on that portion of wages up to 150% of the minimum wage. The credit is taken on the employer's regular state income tax return. California Franchise Tax Board's telephone numbers are as follows:

Tax Auditors-Enterprise Zone specialists-----1-916-845-3464  
From within the United States, call----- 1-800-852-5711  
From outside the United States, call----- 1-916-854-6500  
For hearing impaired with TDD, call----- 1-800-822-6268

For information on the location of enterprise zones in California and other incentives for employers located in enterprise zones, as well as street addresses within a zone, consult the Department of Housing and Community Development webpage at:  
<http://www.hcd.ca.gov/ca/cdbg/ez/>

*(Note For aircraft manufacturing companies located within the **Long Beach** enterprise zone, the maximum credit is based upon 202% of the minimum wage for up to 1,350 qualified employees. The taxpayer must be engaged in aircraft manufacturing activities, as described in the Standard Industrial Code Manual, published by the United States Office of Management and Budget, 1987 edition, Codes 3721 to 3728, inclusive and Code 3812.)*

# Enterprise Zone Eligibility Check List

Initial/Date Here if Voucher Issued _____ / ____ / ____
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Companies located within an Enterprise Zone can receive a tax credit for hiring individuals meeting certain qualifications. If the applicant meets the following eligibility criteria or resides in the local Targeted Employment Area (TEA), he/she is a potential Enterprise Zone qualified individual.

Name of Applicant \_\_\_\_\_ Telephone \_\_\_\_\_

Address \_\_\_\_\_ City/State/Zip \_\_\_\_\_

Social Security \_\_\_\_\_

US Citizen?\* \_\_\_\_\_ Resident Alien? \_\_\_\_\_

\* Veteran? \_\_\_\_\_

Males Only, if born after 12/31/59, registered with Selective Service? \_\_\_\_\_

Selective Service #\* \_\_\_\_\_ Registration Date \_\_\_\_\_

Yes  No **Is this person receiving any form of public assistance?**  
**Circle One: CalWORKS TANF GA SDI UA SSI Food Stamps Other**  
 (This question is for tracking purposes only, not for eligibility.)

**Eligibility Groups: check any box that applies.**

- |   |   |
|---|---|
| <input type="checkbox"/> Enrolled in JTPA (before 7-2000) | <input type="checkbox"/> Participant in welfare-to work activities under CalWORKS         |
| <input type="checkbox"/> Collecting unemployment benefits | <input type="checkbox"/> Local TEA resident (1997 tax year and after)                     |
| <input type="checkbox"/> Veteran                          | <input type="checkbox"/> Member of a federally recognized Indian tribe or Native American |
| <input type="checkbox"/> Ex-offender                      | <input type="checkbox"/> Receiving Public Assistance                                      |
| <input type="checkbox"/> WOTC                             | <input type="checkbox"/> WIA (enrolled/registered for Core-B or intensive services).      |

**Income:** Some eligibility may be determined by an individual's economic status. WIA programs determine a person to be economically disadvantaged if his/her family income in relation to family size, in the six-month period prior to date of hire, did not exceed the higher of either the poverty levels for the area (which are established by the federal Dept. of Health and Human Services in its Poverty Guidelines) or the 70 % of the Lower Living Standard Income Level (LLSIL) determined by the Dept. of Labor. *Fill in LLSIL or poverty levels as needed.*

Family Size	1	2	3	4	5
Income last 6 months not greater than					
Check Box					

**List all family members, relationship, age: and Source of income, if any**


**Sources of Income**

If any family members in the household receive **any** of the following, check all boxes that apply.

- Unemployment Benefits and unlikely to return to the same occupation
- Vocational Rehabilitation Client
- CalWORKS/TANF
- General Assistance Recipient
- Food Stamps
- SSI/SSP
- RCA (Refugee Cash Assistance)
- Other (such as SDI or alimony)

**Dislocated Worker** (check any that apply)

- Unemployed for 15 out of the last 26 weeks and unlikely to return to the same occupation?
- Unemployed due to a Plant Closure? (Identify plant: \_\_\_\_\_)  
(Plant Closure = Firm moved, went out of business)
- Unemployed due to a Massive Layoff?  
(Massive Layoff - 50 or more employees and at least 33% of the workforce.)
- Unemployed due to military closure or realignment? (Identify military base: \_\_\_\_\_)
- Unemployed due to Clean Air Act?
- Unemployed seasonal?
- Was self-employed?
- Involuntarily separated active duty or National Guard as of 9-30-90?

- Determination:**  JTPA Enrolled (before 7-2000)       TEA Resident    Cal WORKS    Cash Assistance
- Dislocated Worker    WOTC    Economically Disadvantaged    WIA Enrolled    Other    Not Eligible

Vouchering Agency \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_ Zip \_\_\_\_\_

Signature & Title of Person Verifying Eligibility \_\_\_\_\_

Date \_\_\_\_\_

Date of Hire \_\_\_\_\_ Job Title \_\_\_\_\_ Hourly Wage \_\_\_\_\_

Employer Name \_\_\_\_\_ Phone \_\_\_\_\_

Address \_\_\_\_\_ State/Zip \_\_\_\_\_

Federal Tax ID \_\_\_\_\_ Type of Business \_\_\_\_\_