

CAWK_05Z

CA Worksheet 05Z

2023

(Keep for your records)

Name(s) as shown on return

California ID Number

Worksheet I Income or Loss Apportionment - Enterprise Zones**Section A** Income Apportionment

	(a) Total within California	(b) Total within the former EZ	(c) % within the former EZ column (b) ÷ column (a)
Use Worksheet I, Section A, if your business has net income from sources within and outside the former EZ.			
PROPERTY FACTOR			
1 Average yearly value of owned real and tangible personal property used in the business (at original cost). See instructions for more information. Exclude property not connected with the business and the value of construction in progress.			
Inventory			
Buildings			
Machinery and equipment			
Furniture and fixtures			
Delivery equipment			
Land			
Other tangible assets (attach schedule)			
Rented property used in the business. See instructions			
Total property values			
PAYROLL FACTOR			
2 Employees' wages, salaries, commissions, and other compensation related to business income included in the tax return.			
Total payroll			
3 Total percentage - sum of the percentages in column (c)			
4 Average apportionment percentage - 1/2 of line 3. Enter here and on form FTB 3805Z, Side 1, line 2			