

CAWK3808

CA Worksheet FTB 3808

2023

(Keep for your records)

Name(s) as shown on return

California ID Number

Worksheet I Income or Loss Apportionment - Manufacturing Enhancement Area**Section A** Income Apportionment

Use Worksheet I, Section A, if your business has net income from sources within and outside the former MEA.

PROPERTY FACTOR

1 Average yearly value of owned real and tangible personal property used in the business (at original cost).

See instructions. 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 3808, Side 1, line 2

(a)
Total within
California

(b)
Total within
the former MEA

(c)
Percentage within the former
MEA column (b) ÷ column (a)

The average apportionment percentage shown on line 4 represents the portion of the taxpayer's total business that is attributable to activities conducted within the former MEA. Factors with zero balances in the totals of column (a) will not be included in the computation of the average apportionment percentage. For example, if the taxpayer does not have any payroll within or outside the former MEA, the average apportionment percentage would be computed by dividing line 3 by one instead of by two as normally instructed.