Name(s) as shown on return	California ID Number

Worksheet I — Income or Loss Apportionment - Targeted Tax Area

Section A — Income Apportionment

Use Worksheet I, Section A, if your business has net income from sources within and outside the former TTA.	(a) Total within California	(b) Total within the former TTA	(c) % within the former TTA column (b) ÷ column (a)
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 3809, Side 1, line 2 · · · · · ·			

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 TTA. 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 TTA, the average apportionment percentage would be computed by dividing line 3 by one instead of by two as normally instructed.