

Realize significant tax savings by taking advantage of federal, state and local tax incentives.

Federal Tax Research

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Tax Forms

## Tax Zone Locator

A powerful tool for quickly locating tax incentive and credit zones

**Tax Zone Locator on CCH® Tax Research NetWork™** is a valuable tool for quickly locating federal, state and local tax incentive areas to obtain a variety of lucrative tax benefits. There are thousands of these specifically designated zones throughout the U.S. Businesses operating in them can enjoy significant tax savings, in some cases paying little or no income, property or sales taxes.

**Tax Zone Locator** instantly finds these areas to determine which business operations fall within the designated zones and what benefits are offered.

- The most extensive database available to determine if a business or employee address is located in a tax-favored area
- Comprehensive, up-to-date tax incentive and credit information for federal programs and state enterprise zones
- Detailed instructions for each program link directly to current forms
- Fully integrated to ensure complete, accurate research and compliance
- Updated regularly to ensure the most current information is always available
- *CCH® Tax Tracker News™* – emailed to you each day, the exclusive CCH news source is fully customizable so you can track the news most important to you

CCH has partnered with National Tax Credit Group (NTCG) to bring you **Tax Zone Locator**. NTCG is the nation's leader in comprehensive, national property and employee address screening for location-based tax incentives, such as state Enterprise Zones, Federal Empowerment Zones, and Renewal Communities. NTCG is the leading provider of tax incentive consulting services.

### ZONE COVERAGE

- Federal location-based tax incentives zones
  - Empowerment Zones
  - Renewal Communities
  - Indian Tribal Land
  - Gulf Opportunity Zones
- State Enterprise Zones
  - Non-Pre-Qualification States
  - Pre-Qualification States

### LOCATION-BASED INCENTIVES AND CREDITS

- Hiring credits
- Sales and use tax credits, rebates and exemptions
- Property tax credits and incentives
- Income tax credits
- Franchise tax credits
- Investment credits

### EASY ELIGIBILITY DETERMINATION

**Tax Zone Locator** also determines eligibility for credits and incentives and provides useful planning information. Simply enter the address for a location, and the Tax Zone Locator database pulls up all federal and state tax incentives available for that location. The listing provides the information needed to determine eligibility and submit qualifications.

- Filing requirements
- How to calculate credits and incentives
- Links to:
  - Forms for securing credits and incentives
  - Instructions for accurate filing
  - Contact information for the zone coordinator



TYPICAL TAX INCENTIVE ZONES AND ASSOCIATED BENEFITS  
(AS OF OCTOBER 1, 2006)

State EZ (or Federal Program)	Partial List of Potential Tax Benefits
Federal Tribal Lands	Hiring credits up to \$4k/year/employee
Federal Empowerment Zones	Hiring credits up to \$3k/year/employee
Federal Renewal Communities	Hiring credits up to \$1.5k/year/employee
Alabama	80% general tax credit
Arizona	\$3k/employee hiring credit; lower property tax
California	\$31k/employee hiring credit
Colorado	3% investment credit; hiring credit
Connecticut	50% general tax credit; property tax abatements
Delaware	Hiring and investment credits
Florida	Hiring credits; property tax credits; sales use tax credits
Georgia	\$3500/employee credit; property tax exemptions
Hawaii	80% general tax credit
Illinois	Hiring and investment credits
Indiana	Hiring credits
Maryland	\$9k/employee hiring credits
Maine	Income tax, sales/use exemptions
Massachusetts	5% investment credit
Michigan	Income, property tax exemptions
Minnesota	\$900/employee credit; sales/use and property tax breaks
Missouri	Hiring, general income tax credits
Nebraska	Hiring, investment credits
New Jersey	Hiring, investment credits
New York	Hiring credits; income, sales/use, property tax exemptions
North Carolina	\$16,500/employee hiring credit; investment credits
Oklahoma	Hiring, investment credits
Pennsylvania	Income, sales/use, property tax waivers
Rhode Island	\$5,000/employee hiring credit
Utah	Hiring, investment credits
Virginia	Hiring credits, tax abatements

Arkansas, Iowa, Kansas, Louisiana, North Dakota, Ohio, Oregon, South Carolina, Texas, and Washington also have lucrative enterprise zones.

**SIGNIFICANT TAX SAVINGS AND BENEFITS**

Combined tax credits, property tax breaks and other benefits offered in special incentive zones will generally result in annual benefits from tens-of-thousands to millions of dollars for many companies. *Only 10%-50% of these benefits are ever claimed.* **Tax Zone Locator** quickly finds these areas, details the benefits offered, provides eligibility criteria, along with the forms and filing requirements to obtain those benefits.

## TAX RESEARCH NETWORK

**Tax Zone Locator** is available only on CCH Tax Research NetWork, offering the most advanced research technology in the industry. Our state-of-the-art web technology increases the efficiency of your tax research with unique productivity tools and time-saving features.

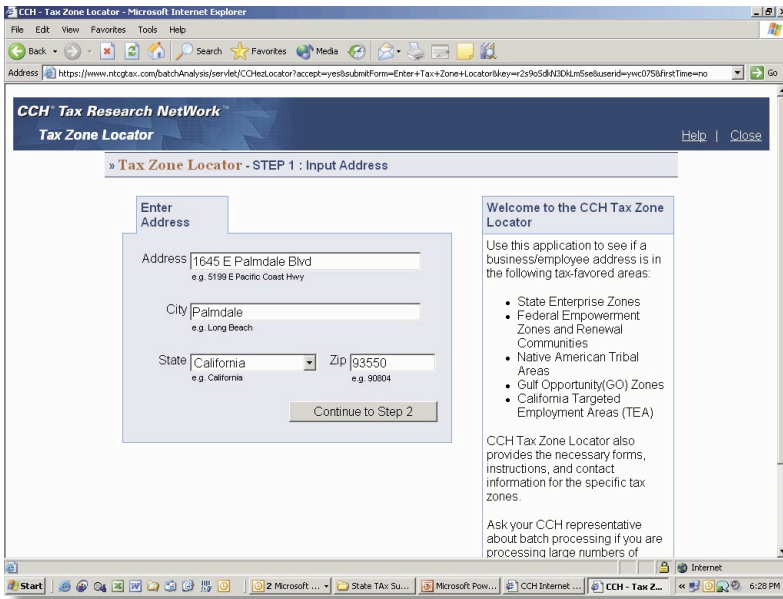
- **CCH@Hand™** – This revolutionary tool allows you to conduct research without interrupting your workflow.
  - View and use CCH content without opening a browser or leaving your current document.
  - Google™ the web and search your desktop, your full CCH subscription and key industry websites simultaneously.
  - Check citations and even copy research information into your emails and Microsoft® Office documents.
  - Drill-down into results with the split-screen display preview.
- **CCH® SmartRelate™** – Integrated documents and links help you easily locate and review related news, documents and explanations.
- **CCH Tax Thesaurus** – Locate all the relevant documents without having to enter all possible tax terms separately. Search by word, phrase or citation.



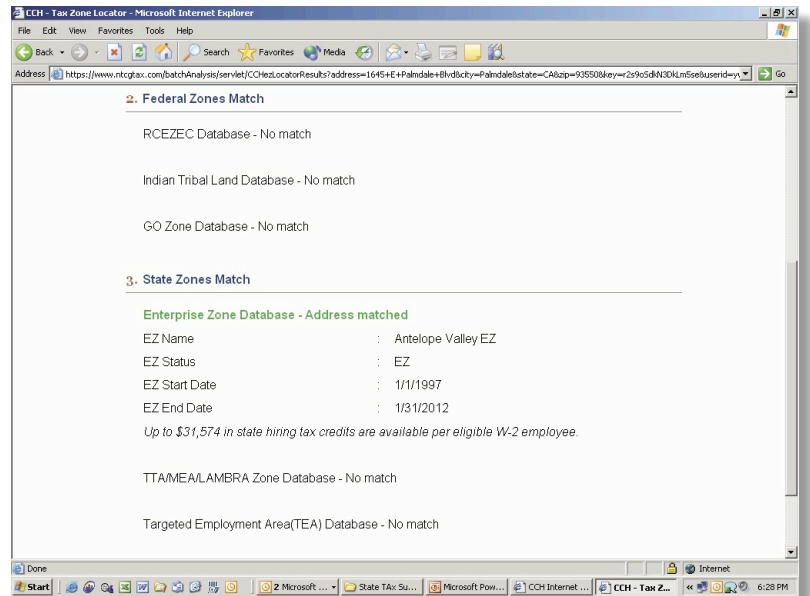
# TAX ZONE LOCATOR

**Tax Zone Locator** quickly determines whether a specific business property is in a tax incentive zone and describes the available incentives in detail. It's an easy step-by-step process.

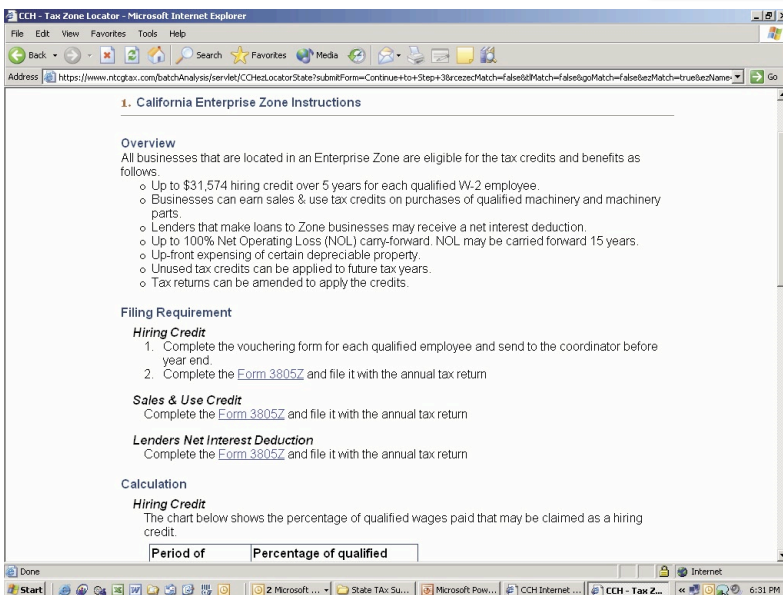
**Step 1:** Enter the property address.



**Step 2:** Results are instantly displayed.



**Step 3:** Incentives and credits for each zone are clearly explained and easy to understand. Click on links to access required filing forms.



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