

TANGIBLE PROPERTY: Column A includes the average monthly net book value of the eligible manufacturing facility operating in an enterprise zone or designated entertainment district, including all machinery and equipment specifically acquired for and installed at that site (without reduction for any encumbrance). When rented, the value of the eligible manufacturing facility and all machinery and equipment specifically acquired for and installed at that site should be computed by multiplying the gross rents payable by the taxpayer during the income year by eight. Column B consists of the average monthly net book value of all real property, machinery and equipment held and owned by the taxpayer in Connecticut, plus the value of all real property, machinery and equipment rented to the taxpayer in Connecticut, computed by multiplying the combined gross rents payable during the income year by eight. **Gross rents** means gross rents as defined in Conn. Gen. Stat. §12-218.

WAGES, SALARIES AND OTHER COMPENSATION: Column A includes all wages, salaries and other compensation paid during the income year to employees of the taxpayer whose positions are **directly attributable** to the eligible manufacturing facility operating in an enterprise zone or designated entertainment district. Column B consists of the sum of wages, salaries and other compensation paid during the income year to all employees of the taxpayer in Connecticut.

An employee's position is **directly attributable** to an eligible manufacturing facility if: (1) the employee's service is performed or base of operation is at the eligible manufacturing facility; (2) the position did not exist prior to the construction, renovation, expansion or acquisition of the eligible manufacturing facility; and (3) the position would not have been created but for the construction, renovation, expansion or acquisition of the eligible manufacturing facility.