2024
California Earned Income Tax Credit Booklet

3514

California Forms & Instructions

Members of the Franchise Tax Board

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This booklet contains:

Form FTB 3514, California Earned Income Tax Credit

California e-file

FTB
STATE OF CALIFORNIA
Franchise Tax Board

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2024 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2015**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments – Residents, or Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP, they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

California Earned Income Tax Credit

The refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The California EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

Young Child Tax Credit

For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California EITC and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For the current taxable year, the maximum amount of credit allowable for a qualified taxpayer is $1,154 and the credit amount phases out as earned income exceeds the threshold amount of $26,626, and completely phases out at $31,951.

For taxable years beginning on or after January 1, 2022, California expanded the YCTC eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but the individual has earned income of zero dollars or less, does not have net losses in excess of $34,602 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of $34,602 in the current taxable year.

For more information, see Step 8, Qualifications of Young Child Tax Credit (YCTC), in the instructions, R&TC Section 17052.1, or go to **ftb.ca.gov** and search for **yctc**.

Foster Youth Tax Credit

For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/RDP age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. For the current taxable year, the maximum amount of credit allowable for each eligible taxpayer is $1,154 and the credit amount phases out as earned income exceeds the threshold amount of $26,626, and completely phases out at $31,951. For more information, see Step 10, Qualifications for Foster Youth Tax Credit (FYTC), in the instructions, or R&TC Section 17052.2, or go to **ftb.ca.gov** and search for **fytc**.

California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Program

The California HOPE for Children Trust Account Act created the California HOPE for Children Trust Account Program for the purpose of providing an eligible child with a HOPE trust account. For purposes of eligibility for the California EITC and YCTC, for taxable years beginning on or after January 1, 2023, any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth are not considered earned income. For more information, see R&TC Section 17141.5.

Special Rule for Separated Spouses/RDPs

The federal American Rescue Plan Act of 2021 allows married taxpayers who file married filing separately for federal purposes and who meet certain requirements to qualify for the federal Earned Income Tax Credit. California law conforms to these changes for purposes of eligibility for California Earned Income Tax Credit. For more information, see Specific Instructions, Special Rule for Separated Spouses/RDPs.

Taxpayers with Individual Taxpayer Identification Number

For taxable years beginning on or after January 1, 2022, taxpayers who claim the EITC, YCTC, and FYTC using an Individual Taxpayer Identification Number (ITIN) may, upon request of the Franchise Tax Board (FTB), use identifying documents acceptable for purposes of obtaining a California identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity, in addition to other documents already listed under Specific Instructions for line 7, "Valid ITIN" section.

Expansion for Credits Eligibility

For taxable years beginning on or after January 1, 2020, California expanded EITC and YCTC eligibility to allow either the federal ITIN or the Social Security Number (SSN) to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the FTB. Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, see General Information B, Differences in California and Federal Law, Specific Instructions for line 7, and go to **ftb.ca.gov** and search for **eitc**.

Worker Status: Employees and Independent Contractors

Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. For more information, see Specific Instructions, Step 5, line 13 and line 18.

A Purpose

Use form FTB 3514 to determine whether you qualify to claim the EITC, YCTC, and FYTC, provide information about your qualifying children, if applicable, and to figure the amount of your credits.

B   Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you (or your spouse/RDP if filing a joint return) were a nonresident of California for half of the year or more, you (and your spouse/RDP if filing a joint return) are not eligible for the credit.
- Both your earned income and federal adjusted gross income (AGI) must be less than $31,951 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.
- You may elect to include or exclude Medicaid waiver payments or In Home Supportive Services (IHSS) payment from earned income for the California credit, whether or not you elect to include or exclude them for the federal credit.
- California allows this credit to eligible individuals and their spouses who have a valid federal ITIN or who have qualifying children who have a valid federal ITIN.

Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC, YCTC, or FYTC even if you do not have a valid SSN and instead have a valid federal ITIN. If you have a valid federal ITIN, enter it in the Your SSN or ITIN field at the top of the form. For more information, see the General Information section and Specific Instructions for line 7.

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC, then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 to determine if you qualify for the credit.

Special Rule for Separated Spouses/RDPs. You can claim the EITC if you are married/RDP, not filing a joint return, had a qualifying child who lived with you for more than half of 2024, **and either** of the following applies:

- You lived apart from your spouse/RDP for the last 6 months of 2024, **or**
- You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2024.

If you meet these requirements, check the box at the top of form FTB 3514.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1   Qualifications for All Filers

a. In taxable year 2024, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Tax Return for Seniors, line 11 (federal AGI) less than $31,951?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.

   Yes   If you have a qualifying child, continue to question c. If you do not have a qualifying child, continue to question d.
   No   Stop here, you cannot take the credit.

c. Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?

   Yes   Continue to question d.
   No   You may qualify for the EITC as a filer without a qualifying child, continue to question d.

d. Are you a married taxpayer or an RDP whose filing status is married/RDP filing separately or head of household (HOH)?

   Yes   See note below.
   No   Continue to question e.

   Note: Special rule for separated spouses/RDPs. You can claim the EITC if you are married/in an RDP, not filing a joint return for the taxable year, had a qualifying child who lived with you for more than half of 2024, **and either** of the following apply:
   - You lived apart from your spouse/RDP for the last 6 months of 2024, **or**
   - You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2024.

   If your filing status is married/RDP filing separately or HOH and you do not meet these requirements, stop here, you cannot take the credit. If you meet these requirements, continue to question e.

e. Are you filing federal Form 2555, Foreign Earned Income?

   Yes   Stop here, you cannot take the credit.
   No   Continue.

f. Were you or your spouse/RDP a nonresident alien for any part of 2024?

   Yes   If your filing status is married/RDP filing jointly, continue. Otherwise, stop here; you cannot take the credit.
   No   Continue.

g. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days (or at least 184 days if it is a leap year)?

   Yes   Continue.
   No   Stop here, you cannot take the credit.

h. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

If you are filing Form 540 or Form 540NR, complete Worksheet 1. If you are filing Form 540 2EZ, complete Worksheet 2.

**Worksheet 1 – Investment Income
Form 540 and Form 540NR Filers**

Interest and Dividends

1 Add and enter the amounts from federal Form 1040 or 1040-SR, line 2a and line 2b . . . **1**_____

2 Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b . . . . **2**_____

3 Enter the amount from federal Form 1040 or 1040-SR, line 3b . . . . **3**_____

4 Enter any amounts from federal Form 8814, line 12 for child's interest and dividends . . . . . **4**_____

Capital Gain Net Income

5 Enter the amount from federal Form 1040 or 1040-SR, line 7. If the result is less than zero, enter -0- . . . . **5**_____

6 Enter the gain from federal Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) . . . . **6**_____

7 Subtract line 6 from line 5. If the result is less than zero, enter -0-. . . . . **7**_____

Passive Activities

8 Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 5 . . . . **8**_____

Other Activities

9 Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 8l. If the result is zero or less, enter -0-. . . . . **9**_____

10 Enter any expenses related to the rental of personal property included on federal Schedule 1 (Form 1040), line 24b . . . . **10**_____

11 Subtract line 10 from line 9. If the result is less than zero, enter -0-. . . . . **11**_____

Investment Income

12 Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total.
This is your investment income . . . . **12**_____

13 Is the amount on line 12 more than **$4,674**?

    Yes   Stop here, you cannot take the credit.
    No   Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

**Worksheet 2 – Investment Income
Form 540 2EZ Filers**

1 **Taxable interest.** Enter the amount from Form 540 2EZ, line 10 . . . . **1**_____

2 **Nontaxable interest.** Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 12 . . . . **2**_____

3 **Dividends.** Enter the amount from Form 540 2EZ, line 11 . . . . **3**_____

4 **Capital gain net income.** Enter the amount from Form 540 2EZ, line 13 . . . . **4**_____

5 **Investment income.** Add line 1, line 2, line 3 and line 4. Enter the amount here . . . . **5**_____

6 Is the amount on line 5 more than **$4,674**?

    Yes   Stop here, you cannot take the credit.
    No   Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

Step 3 Qualifying Child
Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2024 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2024, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2024 or is filing a joint return for 2024 only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2024. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

  Note: If the child was married/in an RDP or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Pub. 596 for more information.

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EITC?

    Yes   Continue.
    No   Go to Step 4.

b. Are you filing a joint return for 2024?

    Yes   Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
    No   Continue.

c. Are you a married taxpayer or an RDP whose filing status is married/RDP filing separately or HOH?

    Yes   Continue.
    No   Skip questions d and e; go to question f.

d. Did you and your spouse/RDP have the same principal residence for the last 6 months of 2024?

    Yes   Continue.
    No   Skip question e; go to question f.

e. Are you legally separated according to California law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse/RDP at the end of 2024?

    Yes   Continue.
    No   Stop here, you cannot take the credit.

f. Could you be a qualifying child of another person for 2024? (Answer "No" if the other person is not required to file, and is not filing, a 2024 tax return or is filing a 2024 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596 for examples.)

Yes Stop here, you cannot take the credit.
No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child's information under Child 1, Child 2, or Child 3 column. **Do not** include the information of any child younger than six years old in an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the YCTC.

Line 7 – SSN or ITIN
The child must have a valid SSN or ITIN, as defined below, unless the child was born and died in 2024. If your child was born alive and died in 2024 and did not have an SSN or an ITIN, write "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records or include it according to your software's instructions.

Valid SSN – A valid SSN is a number issued by the Social Security Administration without regard to whether it was issued for employment or issued solely for the purpose of receiving federally funded benefits.

Valid ITIN – A valid ITIN is a federal tax processing number issued by the Internal Revenue Service that is not expired or revoked. For taxable years beginning on or after January 1, 2020, a valid federal ITIN can be used to claim the EITC, YCTC, and FYTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by the FTB:

- Identifying documents acceptable for purposes of obtaining a California driver's license or identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity.
- Identifying documents used to report earned income for the taxable year.

Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. For more information, go to **ftb.ca.gov** and search for **eitc**.

An Adoption Taxpayer Identification Number (ATIN) cannot be used to claim a qualifying child for the EITC and YCTC. If your child has an ATIN and later gets a valid SSN or a valid federal ITIN, you may be able to file an amended return to claim your child for the EITC or YCTC. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes, attached to the amended return.

If you did not have an SSN or federal ITIN by the due date of your 2024 return (including extensions), you cannot claim the EITC, YCTC, or FYTC on either your original or an amended 2024 return, even if you later get an SSN or federal ITIN. Also, if a child did not have an SSN or federal ITIN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC or YCTC on either your original or an amended 2024 return, even if that child later gets an SSN or federal ITIN.

Line 9a – Student
A student is a child who during any part of 5 calendar months of 2024 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b – Permanently and totally disabled
A person is permanently and totally disabled if, at any time in 2024, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child's relationship to you
For additional information, see qualifying child definition.

Line 11 – Number of days child lived with you
Enter the number of days the child lived with you in California during 2024. To qualify, the child must have the same principal place of residence in California as you for more than half of 2024, defined as 183 days or more (if a leap year, it is 184 days or more). If the child was born or died in 2024 and your home was the child's home for more than half the time he or she was alive during 2024, enter "365". Do not enter more than 365 days, unless it is a leap year, then enter 366 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information, get federal Pub. 596.

Line 12 – Child's physical address
Enter the physical address where the child resided during 2024. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2024. If the child lived with you in California for more than half of 2024, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

a. Is the amount on federal Form 1040 or 1040-SR, line 11 (federal AGI), less than $31,951?

Yes Continue.
No Stop here, you cannot take the credit.

b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2024? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2007.) If your spouse/RDP died in 2024 (or if you are preparing a return for someone who died in 2024), get federal Pub. 596 for more information before you answer.

Yes Continue.
No Stop here, you cannot take the credit.

c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2024?

Yes Continue.
No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2024? For more information, get federal Pub. 596.

Yes Skip questions e and f; go to Step 5.
No Continue.

e. Could you be a qualifying child of another person for 2024? (Answer "No" if the other person is not required to file, and is not filing, a 2024 tax return or is filing a 2024 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596 for examples.)

Yes Stop here, you cannot take the credit.
No Continue.

f. Can you be claimed as a dependent on someone else's 2024 tax return?

Yes Stop here, you cannot take the credit.
No Go to Step 5.

Step 5 California Earned Income

Complete line 13 through line 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16. Include all of your Medicaid waiver payments or IHSS payments even if the payments are nontaxable for federal purposes.

If you have not reached the minimum retirement age and you received disability payment reported on federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and a distribution code 3 is shown in box 7 of federal Form 1099-R, include the amount of the disability payment on form FTB 3514, line 13.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only, and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Line 14 – IHSS payments

You may elect to include or exclude your Medicaid waiver payments or IHSS payments if the payments are nontaxable for federal purposes. If you elect to exclude such payments from your earned income for California EITC purposes, enter the amount you received as Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes on line 14. If you elect to include such payments, leave line 14 blank. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of them. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

Enter the amount included on line 13 that you received for work performed while an inmate in a penal institution.

Enter the amount included on line 13 that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C (Form 1040), Profit or Loss From Business; Schedule F (Form 1040), Profit or Loss From Farming; Schedule SE (Form 1040); and any Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc.

Employees and independent contractors – If the taxpayer's classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only, and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Worksheet 3 – Business Income or (Loss)

1 **Business income or (loss).** Enter the amount from federal Schedule 1 (Form 1040), line 3 . . **1** _____

2 **Farm income or (loss).** Enter the amount from federal Schedule 1 (Form 1040), line 6 . . **2** _____

3 **Self-employment earnings from partnerships reported on federal Schedule(s) K-1.** Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A . . . **3** _____

4 **Deductible part of self-employment tax.** Enter the amount from federal Schedule 1 (Form 1040), line 15 . . . . **4** _____

5 **Total business income or (loss).** Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18 . . . . **5** _____

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Enter a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have an SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C (Form 1040) or Schedule F (Form 1040), box B.

After completing Step 5, go to Step 6.

Step 6 How to Figure the California EITC

Complete the California Earned Income Tax Credit Worksheet below only if you have earned income greater than zero on line 19. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file Form 540NR, after completing Step 6, go to Step 7.

If your earned income on line 19 is zero or less, you are not eligible for EITC. However, you may be eligible for the YCTC. Skip Step 6 and Step 7 and go to Step 8 to see if you qualify for the YCTC.

California Earned Income Tax Credit Worksheet

Part I All Filers

1   Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here . . . . **1** _____

2   Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct
column for the number of qualifying children you have. Enter the credit here . . . . **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.

3   Enter the amount from federal Form 1040 or 1040-SR, line 11 (federal AGI) . . . . **3** _____

4   Are the amounts on line 1 and line 3 the same?

Yes   Skip line 5; and enter the amount from line 2 on line 6.
No   Go to line 5.

Part II Filers Who Answered "No" on Line 4

5   If you have:

   • No qualifying children, is the amount on line 3 less than $4,525?
   • 1 qualifying child, is the amount on line 3 less than $6,794?
   • 2 or more qualifying children, is the amount on line 3 less than $9,537?

Yes   Leave line 5 blank; enter the amount from line 2 on line 6.
No   Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct
column for the number of qualifying children you have. Enter the credit here . . . . **5** _____
Compare the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III Your Earned Income Tax Credit

6   This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 20. . . . . **6** _____

(continued on next page)

Step 7 How to Figure the Part-Year Resident EITC

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

Line 21 – CA exemption credit percentage

If you file Form 540NR, enter your California exemption credit percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered $0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct California exemption credit percentage to enter on form FTB 3514, line 21.

Worksheet 4 – California Exemption Credit Percentage
Complete this worksheet only if you are a part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.

	Part I Total Taxable Income	
1	Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative	**1** _____
2	Enter the amount from Form 540NR, line 18 .	**2** _____
3	Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here	**3** _____
	Part II California Taxable Income	
4	Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative	**4** _____
5	Enter the amount from Schedule CA (540NR), Part IV, line 4	**5** _____
6	California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative	**6** _____
	Part III California Exemption Credit Percentage	
7	Subtract line 6 from line 3. If a negative amount, enter as negative	**7** _____
8	Enter the amount from line 3 as a positive amount	**8** _____
9	Divide line 7 by line 8. Enter amount as a decimal	**9** _____
10	California Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21, line 29, or line 40.	**10** _____

Line 22 – Part-year resident EITC

Multiply line 20 by line 21 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form if your California earned income is greater than zero **or** you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less (see additional requirements after these bullet points).
- You have at least one qualifying child for the California EITC.

- Your qualifying child is younger than six years old as of the last day of the taxable year.
  Additional requirements must be met if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less:
  a. You do not have total net losses in excess of $34,602 in the taxable year (this amount will be indexed annually).
  b. You do not have total wages, salaries, tips, and other employee compensation in excess of $34,602 in the taxable year (this amount will be indexed annually).

Caution: If you **do not** meet all of the requirements for YCTC, you cannot take this credit.

If you meet all of the requirements for YCTC, complete Part VII, Young Child Tax Credit. If you are a part-year resident, also complete Part VIII, Part-Year Resident Young Child Tax Credit.

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility for a qualifying child who is younger than 6 years old as of the last day of the taxable year, who has a valid federal ITIN. The child must be a qualifying child of an eligible individual, or the eligible individual's spouse/RDP (if married), who have a valid federal ITIN.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child's information under Part III, Qualifying Child Information, Child 1, Child 2, or Child 3 column. **Do not** include the information of any child younger than six years old in an attachment to the form FTB 3514.

Line 23 – California earned income

California earned income for purposes of the YCTC is the same as for the California EITC. Enter the amount from form FTB 3514, line 19.

Line 23a – Total wages, salaries, tips, and other employee compensation

Enter the total amount of wages, salaries, tips, and other employee compensation by adding up the following amounts, if applicable:

- Form FTB 3514, line 13
- Form FTB 3514, line 17
- Nontaxable combat pay that is not elected to be treated as earned income for purposes of EITC and which was not reported on form FTB 3514, line 17
- Wages not subject to California withholding (e.g. out of state wages)

If the amount entered on line 23a exceeds $34,602, **stop here**, you do not qualify for the credit.

Line 23b – Total net loss exceeds $34,602 (Form 540/Form 540NR Filers Only) or federal AGI exceeds $31,950

For purposes of this line, total net loss means the amounts by which total losses generated during the year exceeds total income, without regard to utilization limitations.

Use Form 540 or Form 540NR, line 17 (without utilization limitations) when calculating the total net loss amount. Also, be sure to include any casualty or theft loss and/or disaster loss reported on Schedule CA (540), Part II, or Schedule CA (540NR), Part III, line 15 (column A minus column B plus column C) without utilization limitations, within this total net loss amount. Do not include carryover losses from a prior year within the total net loss calculation. If your total net loss amount exceeds $34,602, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

If your federal AGI exceeds $31,950, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

Do not enter the total net loss amount or the federal AGI on form FTB 3514, line 23b.

Line 25 – Excess earned income over threshold
Subtract the $26,626 threshold amount from your California earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27
For every $100 over the threshold amount, your credit is reduced by $21.67.

Line 28 – Young Child Tax Credit
This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10. If you file Form 540NR, go to Step 9.

Step 9 Part-Year Resident Young Child Tax Credit (YCTC)

If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10.

Line 29 – CA exemption credit percentage
If you file Form 540NR, enter your California exemption credit percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed Worksheet 4, enter the California exemption credit percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Part-year resident YCTC
Multiply line 28 by line 29 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

Step 10 Qualifications for Foster Youth Tax Credit (FYTC)

To qualify for the FYTC, you must meet all of the following:
* You have been allowed the California EITC on this form.
* You are at least 18 years old and younger than 26 years old as of the last day of the taxable year.
* You were in foster care while 13 years of age or older and placed through the California foster care system.

Caution: If you **do not** meet all of the requirements for FYTC, you cannot take this credit.

If you meet all of the requirements for FYTC, complete Part IX, Foster Youth Tax Credit. If you are a part-year resident, also complete Part X, Part-Year Resident Foster Youth Tax Credit.

Line 31 – Who is claiming the FYTC
Form FTB 3514 asks who is claiming the credit. You must check the box that applies to you (either Primary Taxpayer or Spouse/RDP) to claim the credit. You may only claim the credit for yourself. If you and your spouse/RDP both qualify for the credit, you each must check the box that applies to you.

To claim the FYTC, you must complete line 31 and line 33 of form FTB 3514 and sign your tax return.

Line 32 – Qualifying foster youth information
If the first name and/or last name provided on the tax return is different from the first name and/or last name while in foster care, provide the name while in foster care in the applicable spaces provided.

Line 33 – Consent and authorization
Check the box to indicate your consent and authorization for the California Department of Social Services (CDSS) to share limited information about you with the California Franchise Tax Board for purposes of verifying your eligibility for the FYTC. You may only provide consent for yourself. Consent is optional.

If you are not checking the applicable box to provide consent, attach to this return a letter issued by a county or state agency confirming each individual who claims the FYTC status as a foster youth at or after age 13, or other proof of status as a condition of receiving the FYTC. Below are samples of other proof/supporting documentation that may be provided:
* CDSS Foster Care Verification Form
* County-issued letter

If consent and/or the proof you submit does not result in satisfactory proof of your eligibility, we may contact you to provide additional proof, which may delay a decision on your eligibility.

To request information needed to verify your status as a foster youth at or after age 13, contact:

California Department of Social Services
Telephone: 916.651.8848
Email: **piar@dss.ca.gov**
Mail: 744 P Street, Sacramento, CA 95814
Out-of-State Inquiries: **cdss.osi@dss.ca.gov**

A decision on your eligibility for the FYTC may be delayed or denied if your eligibility is not confirmed by the CDSS or you do not provide satisfactory proof of your eligibility to the FTB. For that reason, we recommend that you check the applicable box to provide your consent and/or attach proof of your status as a foster youth at or after age 13 to your tax return.

You must sign your tax return and attach form FTB 3514 to your return.

Line 34 – California earned income
California earned income for purposes of the FYTC is the same as for the California EITC. Enter the amount from form FTB 3514, line 19.

Line 36 – Excess earned income over threshold
Subtract the $26,626 threshold amount from your California earned income entered on line 34 and enter the excess amount on line 36.

Line 37 and Line 38
For every $100 over the threshold amount, the credit is reduced by $21.67 if either the taxpayer or spouse/RDP is claiming the FYTC, and by $43.34 if both taxpayer and spouse/RDP are claiming the FYTC.

Line 39 – Foster Youth Tax Credit
This is the amount of your allowable FYTC to claim on your tax return. This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. If you file Form 540 or 540 2EZ, stop here, do not go to Step 11. If you file Form 540NR, go to Step 11.

Step 11 Part-Year Resident Foster Youth Tax Credit (FYTC)

Line 40 – CA exemption credit percentage
If you file Form 540NR, enter your California exemption credit percentage from Form 540NR, line 38 on form FTB 3514, line 40. However, if you completed Worksheet 4, enter the California exemption credit percentage from Worksheet 4, line 10 on form FTB 3514, line 40.

Line 41 – Part-year resident FYTC
Multiply line 39 by line 40 and enter the result on form FTB 3514, line 41. This amount should also be entered on Form 540NR, line 87.

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Attach to your California Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on tax return

Your SSN or ITIN

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here . . . . ⊙ ☐

Before you begin:

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.
If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return.
If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).

Part I   Qualifying Information (See Step 1 in the instructions before completing this part.)

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? . . ⊙ ☐ Yes ☐ No

  b Has the Franchise Tax Board (FTB) previously disallowed your California EITC?. ⊙ ☐ Yes ☐ No

2 Federal AGI (federal Form 1040 or 1040-SR, line 11) . . . . ● **2** _____ . 00

3 Federal EIC (federal Form 1040 or 1040-SR, line 27) . . . . ● **3** _____ . 00

Part II   Investment Income Information

4 Investment Income. See instructions for Step 2 – Investment Income . . . . ● **4** _____ . 00

Part III   Qualifying Child Information (See Step 3 in the instructions before completing this part.)

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

	Child 1	**Child 2**	**Child 3**
5 First name . . . . . . ⊙		⊙	⊙
6 Last name . . . . . . ⊙		⊙	⊙
7 SSN or ITIN. See instructions. ●		●	●

8 Date of birth (mm/dd/yyyy). If born after 2005 **and** the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.

      ⊙ _____   ⊙ _____   ⊙ _____

9 a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.

      ⊙ ☐ Yes ☐ No   ⊙ ☐ Yes ☐ No   ⊙ ☐ Yes ☐ No

  b Was the child permanently and totally disabled during any part of 2024? If yes, go to line 10. If no, stop here. The child is not a qualifying child.

      ⊙ ☐ Yes ☐ No   ⊙ ☐ Yes ☐ No   ⊙ ☐ Yes ☐ No

10 Child's relationship to you. See instructions.

      ⊙ _____   ⊙ _____   ⊙ _____

11 Number of days child lived with you in California during 2024. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr.

      ⊙ _____   ⊙ _____   ⊙ _____

12 Child's physical address during 2024. See instructions.

Child 1 ◉

a Street address (number, street, and apt. no./ste. no.)

◉

b City

◉ **c** State ◉ **d** ZIP code

Child 2 ◉

a Street address (number, street, and apt. no./ste. no.)

◉

b City

◉ **c** State ◉ **d** ZIP code

Child 3 ◉

a Street address (number, street, and apt. no./ste. no.)

◉

b City

◉ **c** State ◉ **d** ZIP code

Part IV   California Earned Income (See Step 5 in the instructions.)

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions . . ● **13** _____ . 00

14 IHSS payments. See instructions . . . .◉ **14** _____ . 00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . .◉ **15** _____ . 00

16 Subtract line 14 and line 15 from line 13. . . . . ● **16** _____ . 00

17 Nontaxable combat pay. See instructions . . . .◉ **17** _____ . 00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions . . . .◉ **18** _____ . 00

   a Business name . . . . ◉ _____

   b Business address . . . . ◉

   Street address (number, street, and apt. no./ste. no.)

   _____

   ◉
   City   State   ZIP code
   ◉   ◉

   c Business license number . . . . ◉ _____

   d SEIN . . . . ◉ _____

   e Business code . . . . ◉ _____

19 **California earned income.** Add line 16, line 17, and line 18. . . . . ● **19** _____ . 00

Part V   California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 **California EITC.** Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6.
This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a. . . . . ● **20** _____ . 00

Part VI   Part-Year Resident California Earned Income Tax Credit (See Step 7 in the instructions.)

21 CA exemption credit percentage from Form 540NR, line 38. See instructions .... ◉ **21** [.]

22 Part-year resident EITC. Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . . ● **22** [.00]

Part VII   Young Child Tax Credit (See Step 8 in the instructions before completing this part.)

23 California earned income. Enter the amount from form FTB 3514, line 19. If the amount entered here
is greater than $0, do not complete line 23a or line 23b and continue on to line 24 . . . . ◉ **23** [.00]

  a Total wages, salaries, tips, and other employee compensation. See instructions . . ● **23a** [.00]

  b If your **total** net loss exceeds $34,602 or your federal AGI exceeds $31,950,
    check the box. See instructions . . . . ● [ ]

24 Available Young Child Tax Credit. . . . . **24** [1,154 .00]
  • If the amount on line 23 is $26,626 or less, skip line 25 through line 27 and enter $1,154 on line 28.
    If applicable, complete line 29 and line 30.
  • If the amount on line 23 is greater than $26,626, complete line 25 through line 28. If applicable,
    complete line 29 and line 30.

25 Excess earned income over threshold. Subtract $26,626 from line 23 . . . . ● **25** [.00]

26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ◉ **26** [.]

27 Reduction amount. Multiply line 26 by $21.67. Enter the result as a decimal out to two decimal places,
do not round . . . . ■ **27** [.]

28 Young Child Tax Credit.
  • If you did not need to complete line 25 through line 27, your credit is the $1,154 from line 24.
  • If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit
    amount is **between** $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

  This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. . . . . ● **28** [.00]

Part VIII   Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

29 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . . ◉ **29** [.]

30 Part-year resident YCTC. Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86. . . . . ● **30** [.00]

Part IX   Foster Youth Tax Credit (See Step 10 in the instructions before completing this part.)

31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.

  a Primary Taxpayer: My name is the first name listed on this return . . . . ● [ ]

  b Spouse/RDP: My name is listed as the spouse/RDP on this joint return . . . . ● [ ]

32 Qualifying foster youth information. See instructions.

	Primary Taxpayer	**Spouse/RDP**
a First name . . . . ●	[ ]	● [ ]
b Last name . . . . ●	[ ]	● [ ]

33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC . . . . ● ☐

b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC . . . . ● ☐

Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 California earned income. Enter the amount from form FTB 3514, line 19 . . . . ◉ **34** ☐ .00

35 Available Foster Youth Tax Credit . . . . ● **35** ☐ .00
  - If the amount on line 34 is $26,626 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.
    ○ If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter $1,154 on line 35 and line 39.
    ○ If both taxpayer **and** spouse/RDP are claiming the FYTC, enter $2,308 on line 35 and line 39.
    If applicable, complete line 40 and line 41.
  - If the amount on line 34 is greater than $26,626, complete line 36 through line 38 and enter on line 35 the following amount.
    ○ If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter $1,154 on line 35.
    ○ If both taxpayer **and** spouse/RDP are claiming the FYTC, enter $2,308 on line 35.
    If applicable, complete line 40 and line 41.

36 Excess earned income over threshold. Subtract $26,626 from line 34 . . . . ● **36** ☐ .00

37 Divide line 36 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ◉ **37** ☐ .

38 Reduction amount . . . . ■ **38** ☐ .
  - If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by $21.67.
    Enter the result as a decimal out to two decimal places, **do not** round.
  - If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by $43.34.
    Enter the result as a decimal out to two decimal places, **do not** round.

39 Foster Youth Tax Credit.
  - If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the $1,154 from line 35.
  - If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the $2,308 from line 35.
  - If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. If your credit amount is **between** $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

  This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. . . . . ● **39** ☐ .00

Part X   Part-Year Resident Foster Youth Tax Credit (See Step 11 in the instructions.)

40 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . . ◉ **40** ☐ .

41 Part-year resident FYTC. Multiply line 39 by line 40. This amount should also be entered on Form 540NR, line 87 . . . . ● **41** ☐ .00

California Earned Income Tax Credit

Attach to your California Form 540, Form 540 2EZ, or Form 540NR.

Name(s) as shown on tax return	Your SSN or ITIN

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here . . . . ⊙ ☐

Before you begin:

If you claim the California EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return.

If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 in the instructions to determine if you meet the requirements to complete this form, and to figure the amount of the credit(s).

Part I   Qualifying Information (See Step 1 in the instructions before completing this part.)

1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? . . ⊙ ☐ Yes ☐ No

  b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? . . . . ⊙ ☐ Yes ☐ No

2 Federal AGI (federal Form 1040 or 1040-SR, line 11) . . . . ⊙ **2** ☐ **.**00

3 Federal EIC (federal Form 1040 or 1040-SR, line 27) . . . . ⊙ **3** ☐ **.**00

Part II   Investment Income Information

4 Investment Income. See instructions for Step 2 – Investment Income . . . . ⊙ **4** ☐ **.**00

Part III   Qualifying Child Information (See Step 3 in the instructions before completing this part.)

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

Qualifying Child Information (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

	Child 1	Child 2	Child 3
5 First name . . . . . . ⊙		⊙	⊙
6 Last name . . . . . . ⊙		⊙	⊙
7 SSN or ITIN. See instructions. ●		●	●

8 Date of birth (mm/dd/yyyy). If born after 2005 **and** the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.

⊙		⊙	⊙

9 a Was the child under age 24 at the end of 2024, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.

⊙ ☐ Yes ☐ No	⊙ ☐ Yes ☐ No	⊙ ☐ Yes ☐ No

  b Was the child permanently and totally disabled during any part of 2024? If yes, go to line 10. If no, stop here. The child is not a qualifying child.

⊙ ☐ Yes ☐ No	⊙ ☐ Yes ☐ No	⊙ ☐ Yes ☐ No

10 Child's relationship to you. See instructions.

⊙	⊙	⊙

11 Number of days child lived with you in California during 2024. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr.

⊙	⊙	⊙

12 Child's physical address during 2024. See instructions.

Child 1 ⊙

    a Street address (number, street, and apt. no./ste. no.)

⊙

    b City   ⊙   **c** State   ⊙   **d** ZIP code

Child 2 ⊙

    a Street address (number, street, and apt. no./ste. no.)

⊙

    b City   ⊙   **c** State   ⊙   **d** ZIP code

Child 3 ⊙

    a Street address (number, street, and apt. no./ste. no.)

⊙

    b City   ⊙   **c** State   ⊙   **d** ZIP code

Part IV California Earned Income (See Step 5 in the instructions.)

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions . . ● **13** |_____|.00

14 IHSS payments. See instructions . . . .⊙ **14** |_____|.00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . .⊙ **15** |_____|.00

16 Subtract line 14 and line 15 from line 13. . . . . ● **16** |_____|.00

17 Nontaxable combat pay. See instructions . . . .⊙ **17** |_____|.00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions . . . .⊙ **18** |_____|.00

    a Business name . . . . ⊙

    b Business address . . . . ⊙   Street address (number, street, and apt. no./ste. no.)

    ⊙   City   State   ZIP code

    c Business license number . . . . ⊙

    d SEIN. . . . . ⊙

    e Business code . . . . ⊙

19 California earned income. Add line 16, line 17, and line 18. . . . . ● **19** |_____|.00

Part V California Earned Income Tax Credit (Complete Step 6 in the instructions.)

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23a. . . . . ● **20** |_____|.00

Part VI   Part-Year Resident California Earned Income Tax Credit (See Step 7 in the instructions.)

21 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . . ⦿ **21** [.]

22 **Part-year resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . . ● **22** [   ] . 00

Part VII   Young Child Tax Credit (See Step 8 in the instructions before completing this part.)

23 **California earned income.** Enter the amount from form FTB 3514, line 19. If the amount entered here
is greater than $0, do not complete line 23a or line 23b and continue on to line 24 . . . . ⦿ **23** [   ] . 00

    a **Total** wages, salaries, tips, and other employee compensation. See instructions . . ● **23a** [   ] . 00

    b If your **total** net loss exceeds $34,602 or your federal AGI exceeds $31,950,
    check the box. See instructions . . . . ● [   ]

24 **Available Young Child Tax Credit**. . . . . **24** [1,154] . 00
    • If the amount on line 23 is $26,626 or less, skip line 25 through line 27 and enter $1,154 on line 28.
      If applicable, complete line 29 and line 30.
    • If the amount on line 23 is greater than $26,626, complete line 25 through line 28. If applicable,
      complete line 29 and line 30.

25 Excess earned income over threshold. Subtract $26,626 from line 23 . . . . ● **25** [   ] . 00

26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ⦿ **26** [.]

27 **Reduction amount.** Multiply line 26 by $21.67. Enter the result as a decimal out to two decimal places,
do not round . . . . ■ **27** [.]

28 **Young Child Tax Credit.**
    • If you did not need to complete line 25 through line 27, your credit is the $1,154 from line 24.
    • If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit
      amount is **between** $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

    This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. . . . . ● **28** [   ] . 00

Part VIII   Part-Year Resident Young Child Tax Credit (See Step 9 in the instructions.)

29 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . . ⦿ **29** [.]

30 **Part-year resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86. . . . . ● **30** [   ] . 00

Part IX   Foster Youth Tax Credit (See Step 10 in the instructions before completing this part.)

31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.

    a Primary Taxpayer: My name is the first name listed on this return . . . . ● [   ]

    b Spouse/RDP: My name is listed as the spouse/RDP on this joint return . . . . ● [   ]

32 Qualifying foster youth information. See instructions.

	Primary Taxpayer	**Spouse/RDP**
a First name . . . . ●	[ ] ●	[ ]
b Last name . . . . ●	[ ] ●	[ ]

33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

    a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC . . . . ● ☐

    b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC . . . . ● ☐

    Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 **California earned income.** Enter the amount from form FTB 3514, line 19 . . . . ◉ **34** ☐ **.00**

35 **Available Foster Youth Tax Credit** . . . . ● **35** ☐ **.00**
- If the amount on line 34 is $26,626 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.
  - ○ If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter $1,154 on line 35 and line 39.
  - ○ If both taxpayer **and** spouse/RDP are claiming the FYTC, enter $2,308 on line 35 and line 39.

  If applicable, complete line 40 and line 41.
- If the amount on line 34 is greater than $26,626, complete line 36 through line 38 and enter on line 35 the following amount.
  - ○ If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter $1,154 on line 35.
  - ○ If both taxpayer **and** spouse/RDP are claiming the FYTC, enter $2,308 on line 35.

  If applicable, complete line 40 and line 41.

36 Excess earned income over threshold. Subtract $26,626 from line 34 . . . . ● **36** ☐ **.00**

37 Divide line 36 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . . ◉ **37** ☐ **.**

38 **Reduction amount** . . . . ■ **38** ☐ **.**
- If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by $21.67. Enter the result as a decimal out to two decimal places, **do not** round.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by $43.34. Enter the result as a decimal out to two decimal places, **do not** round.

39 **Foster Youth Tax Credit.**
- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the $1,154 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the $2,308 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. If your credit amount is **between** $0 and $1, enter $1. If your credit amount is over $1, round to the nearest whole dollar.

    This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. . . . . ● **39** ☐ **.00**

Part X **Part-Year Resident Foster Youth Tax Credit** (See Step 11 in the instructions.)

40 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . . ◉ **40** ☐ **.**

41 **Part-year resident FYTC.** Multiply line 39 by line 40. This amount should also be entered on Form 540NR, line 87 . . . . ● **41** ☐ **.00**

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2024 Earned Income Tax Credit Table

Caution: This is **not** a tax table.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.

2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
$1	$50	2	7	9	10	2,001	2,050	132	585	689	775
51	100	5	22	26	29	2,051	2,100	135	600	706	794
101	150	8	36	43	48	2,101	2,150	138	614	723	813
151	200	11	51	60	67	2,151	2,200	141	629	740	832
201	250	15	65	77	86	2,201	2,250	145	643	757	851
251	300	18	80	94	105	2,251	2,300	148	658	774	870
301	350	21	94	111	125	2,301	2,350	151	672	791	890
351	400	24	109	128	144	2,351	2,400	154	687	808	909
401	450	28	123	145	163	2,401	2,450	158	701	825	928
451	500	31	137	162	182	2,451	2,500	161	715	842	947
501	550	34	152	179	201	2,501	2,550	164	730	859	966
551	600	37	166	196	220	2,551	2,600	167	744	876	985
601	650	41	181	213	239	2,601	2,650	171	759	893	1,004
651	700	44	195	230	258	2,651	2,700	174	773	910	1,023
701	750	47	210	247	278	2,701	2,750	177	788	927	1,043
751	800	50	224	264	297	2,751	2,800	180	802	944	1,062
801	850	54	239	281	316	2,801	2,850	184	817	961	1,081
851	900	57	253	298	335	2,851	2,900	187	831	978	1,100
901	950	60	267	315	354	2,901	2,950	190	845	995	1,119
951	1,000	63	282	332	373	2,951	3,000	193	860	1,012	1,138
1,001	1,050	67	296	349	392	3,001	3,050	197	874	1,029	1,157
1,051	1,100	70	311	366	411	3,051	3,100	200	889	1,046	1,176
1,101	1,150	73	325	383	431	3,101	3,150	203	903	1,063	1,196
1,151	1,200	76	340	400	450	3,151	3,200	206	918	1,080	1,215
1,201	1,250	80	354	417	469	3,201	3,250	210	932	1,097	1,234
1,251	1,300	83	369	434	488	3,251	3,300	213	947	1,114	1,253
1,301	1,350	86	383	451	507	3,301	3,350	216	961	1,131	1,272
1,351	1,400	89	398	468	526	3,351	3,400	219	976	1,148	1,291
1,401	1,450	93	412	485	545	3,401	3,450	223	990	1,165	1,310
1,451	1,500	96	426	502	564	3,451	3,500	226	1,004	1,182	1,329
1,501	1,550	99	441	519	584	3,501	3,550	229	1,019	1,199	1,349
1,551	1,600	102	455	536	603	3,551	3,600	232	1,033	1,216	1,368
1,601	1,650	106	470	553	622	3,601	3,650	236	1,048	1,233	1,387
1,651	1,700	109	484	570	641	3,651	3,700	239	1,062	1,250	1,406
1,701	1,750	112	499	587	660	3,701	3,750	242	1,077	1,267	1,425
1,751	1,800	115	513	604	679	3,751	3,800	246	1,091	1,284	1,444
1,801	1,850	119	528	621	698	3,801	3,850	249	1,106	1,301	1,463
1,851	1,900	122	542	638	717	3,851	3,900	252	1,120	1,318	1,482
1,901	1,950	125	556	655	737	3,901	3,950	255	1,134	1,335	1,502
1,951	2,000	128	571	672	756	3,951	4,000	259	1,149	1,352	1,521

2024 Earned Income Tax Credit Table – *Continued*

Caution: This is **not** a tax table.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
4,001	4,050	262	1,163	1,369	1,540	6,001	6,050	238	1,741	2,049	2,305
4,051	4,100	265	1,178	1,386	1,559	6,051	6,100	238	1,756	2,066	2,324
4,101	4,150	268	1,192	1,403	1,578	6,101	6,150	238	1,770	2,083	2,343
4,151	4,200	272	1,207	1,420	1,597	6,151	6,200	237	1,785	2,100	2,362
4,201	4,250	275	1,221	1,437	1,616	6,201	6,250	237	1,799	2,117	2,381
4,251	4,300	278	1,236	1,454	1,635	6,251	6,300	236	1,814	2,134	2,400
4,301	4,350	281	1,250	1,471	1,655	6,301	6,350	236	1,828	2,151	2,420
4,351	4,400	285	1,265	1,488	1,674	6,351	6,400	235	1,843	2,168	2,439
4,401	4,450	288	1,279	1,505	1,693	6,401	6,450	235	1,857	2,185	2,458
4,451	4,500	291	1,293	1,522	1,712	6,451	6,500	234	1,871	2,202	2,477
4,501	4,550	294	1,308	1,539	1,731	6,501	6,550	234	1,886	2,219	2,496
4,551	4,600	291	1,322	1,556	1,750	6,551	6,600	233	1,900	2,236	2,515
4,601	4,650	288	1,337	1,573	1,769	6,601	6,650	233	1,915	2,253	2,534
4,651	4,700	284	1,351	1,590	1,788	6,651	6,700	232	1,929	2,270	2,553
4,701	4,750	281	1,366	1,607	1,808	6,701	6,750	232	1,944	2,287	2,573
4,751	4,800	278	1,380	1,624	1,827	6,751	6,800	232	1,958	2,304	2,592
4,801	4,850	275	1,395	1,641	1,846	6,801	6,850	231	1,954	2,321	2,611
4,851	4,900	271	1,409	1,658	1,865	6,851	6,900	231	1,940	2,338	2,630
4,901	4,950	268	1,423	1,675	1,884	6,901	6,950	230	1,925	2,355	2,649
4,951	5,000	265	1,438	1,692	1,903	6,951	7,000	230	1,911	2,372	2,668
5,001	5,050	262	1,452	1,709	1,922	7,001	7,050	229	1,897	2,389	2,687
5,051	5,100	258	1,467	1,726	1,941	7,051	7,100	229	1,882	2,406	2,706
5,101	5,150	255	1,481	1,743	1,961	7,101	7,150	228	1,868	2,423	2,726
5,151	5,200	252	1,496	1,760	1,980	7,151	7,200	228	1,853	2,440	2,745
5,201	5,250	249	1,510	1,777	1,999	7,201	7,250	227	1,839	2,457	2,764
5,251	5,300	245	1,525	1,794	2,018	7,251	7,300	227	1,824	2,474	2,783
5,301	5,350	245	1,539	1,811	2,037	7,301	7,350	226	1,810	2,491	2,802
5,351	5,400	244	1,554	1,828	2,056	7,351	7,400	226	1,795	2,508	2,821
5,401	5,450	244	1,568	1,845	2,075	7,401	7,450	226	1,781	2,525	2,840
5,451	5,500	243	1,582	1,862	2,094	7,451	7,500	225	1,767	2,542	2,859
5,501	5,550	243	1,597	1,879	2,114	7,501	7,550	225	1,752	2,559	2,879
5,551	5,600	243	1,611	1,896	2,133	7,551	7,600	224	1,738	2,576	2,898
5,601	5,650	242	1,626	1,913	2,152	7,601	7,650	224	1,723	2,593	2,917
5,651	5,700	242	1,640	1,930	2,171	7,651	7,700	223	1,709	2,610	2,936
5,701	5,750	241	1,655	1,947	2,190	7,701	7,750	223	1,694	2,627	2,955
5,751	5,800	241	1,669	1,964	2,209	7,751	7,800	222	1,680	2,644	2,974
5,801	5,850	240	1,684	1,981	2,228	7,801	7,850	222	1,665	2,661	2,993
5,851	5,900	240	1,698	1,998	2,247	7,851	7,900	221	1,651	2,678	3,012
5,901	5,950	239	1,712	2,015	2,267	7,901	7,950	221	1,636	2,695	3,032
5,951	6,000	239	1,727	2,032	2,286	7,951	8,000	221	1,622	2,712	3,051

2024 Earned Income Tax Credit Table – *Continued*
Caution: This is **not** a tax table.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
8,001	8,050	220	1,608	2,729	3,070	10,001	10,050	202	1,030	3,076	3,461
8,051	8,100	220	1,593	2,746	3,089	10,051	10,100	201	1,015	3,059	3,442
8,101	8,150	219	1,579	2,763	3,108	10,101	10,150	201	1,001	3,042	3,423
8,151	8,200	219	1,564	2,780	3,127	10,151	10,200	200	986	3,025	3,404
8,201	8,250	218	1,550	2,797	3,146	10,201	10,250	200	972	3,008	3,385
8,251	8,300	218	1,535	2,814	3,165	10,251	10,300	199	957	2,991	3,365
8,301	8,350	217	1,521	2,831	3,185	10,301	10,350	199	943	2,974	3,346
8,351	8,400	217	1,506	2,848	3,204	10,351	10,400	198	928	2,957	3,327
8,401	8,450	216	1,492	2,865	3,223	10,401	10,450	198	914	2,940	3,308
8,451	8,500	216	1,478	2,882	3,242	10,451	10,500	198	900	2,923	3,289
8,501	8,550	215	1,463	2,899	3,261	10,501	10,550	197	885	2,906	3,270
8,551	8,600	215	1,449	2,916	3,280	10,551	10,600	197	871	2,889	3,251
8,601	8,650	215	1,434	2,933	3,299	10,601	10,650	196	856	2,872	3,232
8,651	8,700	214	1,420	2,950	3,318	10,651	10,700	196	842	2,855	3,212
8,701	8,750	214	1,405	2,967	3,338	10,701	10,750	195	827	2,838	3,193
8,751	8,800	213	1,391	2,984	3,357	10,751	10,800	195	813	2,821	3,174
8,801	8,850	213	1,376	3,001	3,376	10,801	10,850	194	798	2,804	3,155
8,851	8,900	212	1,362	3,018	3,395	10,851	10,900	194	784	2,787	3,136
8,901	8,950	212	1,347	3,035	3,414	10,901	10,950	193	769	2,770	3,117
8,951	9,000	211	1,333	3,052	3,433	10,951	11,000	193	755	2,753	3,098
9,001	9,050	211	1,319	3,069	3,452	11,001	11,050	193	741	2,736	3,079
9,051	9,100	210	1,304	3,086	3,471	11,051	11,100	192	726	2,719	3,059
9,101	9,150	210	1,290	3,103	3,491	11,101	11,150	192	712	2,702	3,040
9,151	9,200	210	1,275	3,120	3,510	11,151	11,200	191	697	2,685	3,021
9,201	9,250	209	1,261	3,137	3,529	11,201	11,250	191	683	2,668	3,002
9,251	9,300	209	1,246	3,154	3,548	11,251	11,300	190	668	2,651	2,983
9,301	9,350	208	1,232	3,171	3,567	11,301	11,350	190	654	2,634	2,964
9,351	9,400	208	1,217	3,188	3,586	11,351	11,400	189	639	2,617	2,945
9,401	9,450	207	1,203	3,205	3,605	11,401	11,450	189	625	2,600	2,926
9,451	9,500	207	1,189	3,222	3,624	11,451	11,500	188	616	2,583	2,906
9,501	9,550	206	1,174	3,239	3,644	11,501	11,550	188	614	2,566	2,887
9,551	9,600	206	1,160	3,229	3,633	11,551	11,600	187	613	2,549	2,868
9,601	9,650	205	1,145	3,212	3,614	11,601	11,650	187	611	2,532	2,849
9,651	9,700	205	1,131	3,195	3,595	11,651	11,700	187	610	2,515	2,830
9,701	9,750	204	1,116	3,178	3,576	11,701	11,750	186	608	2,498	2,811
9,751	9,800	204	1,102	3,161	3,557	11,751	11,800	186	607	2,481	2,792
9,801	9,850	204	1,087	3,144	3,538	11,801	11,850	185	605	2,464	2,773
9,851	9,900	203	1,073	3,127	3,518	11,851	11,900	185	604	2,447	2,753
9,901	9,950	203	1,058	3,110	3,499	11,901	11,950	184	602	2,430	2,734
9,951	10,000	202	1,044	3,093	3,480	11,951	12,000	184	601	2,413	2,715

2024 Earned Income Tax Credit Table – *Continued*

Caution: This is **not** a tax table.

1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
12,001	12,050	183	599	2,396	2,696	14,001	14,050	165	539	1,716	1,931
12,051	12,100	183	598	2,379	2,677	14,051	14,100	165	537	1,699	1,912
12,101	12,150	182	596	2,362	2,658	14,101	14,150	164	536	1,682	1,893
12,151	12,200	182	595	2,345	2,639	14,151	14,200	164	534	1,665	1,874
12,201	12,250	182	593	2,328	2,620	14,201	14,250	163	533	1,648	1,855
12,251	12,300	181	592	2,311	2,600	14,251	14,300	163	531	1,631	1,835
12,301	12,350	181	590	2,294	2,581	14,301	14,350	162	530	1,614	1,816
12,351	12,400	180	589	2,277	2,562	14,351	14,400	162	528	1,597	1,797
12,401	12,450	180	587	2,260	2,543	14,401	14,450	161	527	1,580	1,778
12,451	12,500	179	586	2,243	2,524	14,451	14,500	161	525	1,563	1,759
12,501	12,550	179	584	2,226	2,505	14,501	14,550	160	524	1,546	1,740
12,551	12,600	178	583	2,209	2,486	14,551	14,600	160	522	1,529	1,721
12,601	12,650	178	581	2,192	2,467	14,601	14,650	159	521	1,512	1,702
12,651	12,700	177	580	2,175	2,447	14,651	14,700	159	519	1,495	1,682
12,701	12,750	177	578	2,158	2,428	14,701	14,750	159	518	1,478	1,663
12,751	12,800	176	577	2,141	2,409	14,751	14,800	158	516	1,461	1,644
12,801	12,850	176	575	2,124	2,390	14,801	14,850	158	515	1,444	1,625
12,851	12,900	176	574	2,107	2,371	14,851	14,900	157	513	1,427	1,606
12,901	12,950	175	572	2,090	2,352	14,901	14,950	157	512	1,410	1,587
12,951	13,000	175	571	2,073	2,333	14,951	15,000	156	510	1,393	1,568
13,001	13,050	174	569	2,056	2,314	15,001	15,050	156	509	1,376	1,549
13,051	13,100	174	567	2,039	2,294	15,051	15,100	155	507	1,359	1,529
13,101	13,150	173	566	2,022	2,275	15,101	15,150	155	506	1,342	1,510
13,151	13,200	173	564	2,005	2,256	15,151	15,200	154	504	1,325	1,491
13,201	13,250	172	563	1,988	2,237	15,201	15,250	154	503	1,308	1,472
13,251	13,300	172	561	1,971	2,218	15,251	15,300	154	501	1,291	1,453
13,301	13,350	171	560	1,954	2,199	15,301	15,350	153	500	1,274	1,434
13,351	13,400	171	558	1,937	2,180	15,351	15,400	153	498	1,257	1,415
13,401	13,450	170	557	1,920	2,161	15,401	15,450	152	497	1,240	1,396
13,451	13,500	170	555	1,903	2,141	15,451	15,500	152	495	1,223	1,376
13,501	13,550	170	554	1,886	2,122	15,501	15,550	151	494	1,206	1,357
13,551	13,600	169	552	1,869	2,103	15,551	15,600	151	492	1,189	1,338
13,601	13,650	169	551	1,852	2,084	15,601	15,650	150	491	1,172	1,319
13,651	13,700	168	549	1,835	2,065	15,651	15,700	150	489	1,155	1,300
13,701	13,750	168	548	1,818	2,046	15,701	15,750	149	488	1,138	1,281
13,751	13,800	167	546	1,801	2,027	15,751	15,800	149	486	1,121	1,262
13,801	13,850	167	545	1,784	2,008	15,801	15,850	148	485	1,104	1,243
13,851	13,900	166	543	1,767	1,988	15,851	15,900	148	483	1,087	1,223
13,901	13,950	166	542	1,750	1,969	15,901	15,950	148	482	1,070	1,204
13,951	14,000	165	540	1,733	1,950	15,951	16,000	147	480	1,053	1,185

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2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
16,001	16,050	147	479	1,036	1,166	18,001	18,050	128	419	584	592
16,051	16,100	146	477	1,019	1,147	18,051	18,100	128	417	582	590
16,101	16,150	146	476	1,002	1,128	18,101	18,150	127	416	580	588
16,151	16,200	145	474	985	1,109	18,151	18,200	127	414	578	586
16,201	16,250	145	473	968	1,090	18,201	18,250	126	413	576	584
16,251	16,300	144	471	951	1,070	18,251	18,300	126	411	574	581
16,301	16,350	144	470	934	1,051	18,301	18,350	126	410	572	579
16,351	16,400	143	468	917	1,032	18,351	18,400	125	408	569	577
16,401	16,450	143	467	900	1,013	18,401	18,450	125	407	567	575
16,451	16,500	142	465	883	994	18,451	18,500	124	405	565	573
16,501	16,550	142	464	866	975	18,501	18,550	124	404	563	571
16,551	16,600	142	462	849	956	18,551	18,600	123	402	561	569
16,601	16,650	141	461	832	937	18,601	18,650	123	400	559	567
16,651	16,700	141	459	815	917	18,651	18,700	122	399	557	564
16,701	16,750	140	458	798	898	18,701	18,750	122	397	555	562
16,751	16,800	140	456	781	879	18,751	18,800	121	396	553	560
16,801	16,850	139	455	764	860	18,801	18,850	121	394	551	558
16,851	16,900	139	453	747	841	18,851	18,900	120	393	548	556
16,901	16,950	138	452	730	822	18,901	18,950	120	391	546	554
16,951	17,000	138	450	713	803	18,951	19,000	120	390	544	552
17,001	17,050	137	449	696	784	19,001	19,050	119	388	542	549
17,051	17,100	137	447	679	764	19,051	19,100	119	387	540	547
17,101	17,150	137	446	662	745	19,101	19,150	118	385	538	545
17,151	17,200	136	444	645	726	19,151	19,200	118	384	536	543
17,201	17,250	136	443	628	707	19,201	19,250	117	382	534	541
17,251	17,300	135	441	616	688	19,251	19,300	117	381	532	539
17,301	17,350	135	440	614	669	19,301	19,350	116	379	530	537
17,351	17,400	134	438	611	650	19,351	19,400	116	378	527	535
17,401	17,450	134	437	609	631	19,401	19,450	115	376	525	532
17,451	17,500	133	435	607	615	19,451	19,500	115	375	523	530
17,501	17,550	133	434	605	613	19,501	19,550	114	373	521	528
17,551	17,600	132	432	603	611	19,551	19,600	114	372	519	526
17,601	17,650	132	431	601	609	19,601	19,650	114	370	517	524
17,651	17,700	131	429	599	607	19,651	19,700	113	369	515	522
17,701	17,750	131	428	597	605	19,701	19,750	113	367	513	520
17,751	17,800	131	426	595	603	19,751	19,800	112	366	511	518
17,801	17,850	130	425	593	601	19,801	19,850	112	364	509	515
17,851	17,900	130	423	590	598	19,851	19,900	111	363	506	513
17,901	17,950	129	422	588	596	19,901	19,950	111	361	504	511
17,951	18,000	129	420	586	594	19,951	20,000	110	360	502	509

2024 Earned Income Tax Credit Table – *Continued*

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1. To find your credit, read down the "At least - But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.

2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
20,001	20,050	110	358	500	507	22,001	22,050	92	298	416	422
20,051	20,100	109	357	498	505	22,051	22,100	91	297	414	420
20,101	20,150	109	355	496	503	22,101	22,150	91	295	412	417
20,151	20,200	109	354	494	500	22,151	22,200	90	294	410	415
20,201	20,250	108	352	492	498	22,201	22,250	90	292	408	413
20,251	20,300	108	351	490	496	22,251	22,300	89	291	406	411
20,301	20,350	107	349	488	494	22,301	22,350	89	289	404	409
20,351	20,400	107	348	485	492	22,351	22,400	88	288	401	407
20,401	20,450	106	346	483	490	22,401	22,450	88	286	399	405
20,451	20,500	106	345	481	488	22,451	22,500	87	285	397	403
20,501	20,550	105	343	479	486	22,501	22,550	87	283	395	400
20,551	20,600	105	342	477	483	22,551	22,600	86	282	393	398
20,601	20,650	104	340	475	481	22,601	22,650	86	280	391	396
20,651	20,700	104	339	473	479	22,651	22,700	86	279	389	394
20,701	20,750	103	337	471	477	22,701	22,750	85	277	387	392
20,751	20,800	103	336	469	475	22,751	22,800	85	276	385	390
20,801	20,850	103	334	467	473	22,801	22,850	84	274	383	388
20,851	20,900	102	333	464	471	22,851	22,900	84	273	380	386
20,901	20,950	102	331	462	469	22,901	22,950	83	271	378	383
20,951	21,000	101	330	460	466	22,951	23,000	83	270	376	381
21,001	21,050	101	328	458	464	23,001	23,050	82	268	374	379
21,051	21,100	100	327	456	462	23,051	23,100	82	267	372	377
21,101	21,150	100	325	454	460	23,101	23,150	81	265	370	375
21,151	21,200	99	324	452	458	23,151	23,200	81	264	368	373
21,201	21,250	99	322	450	456	23,201	23,250	81	262	366	371
21,251	21,300	98	321	448	454	23,251	23,300	80	261	364	368
21,301	21,350	98	319	446	452	23,301	23,350	80	259	362	366
21,351	21,400	98	318	443	449	23,351	23,400	79	258	359	364
21,401	21,450	97	316	441	447	23,401	23,450	79	256	357	362
21,451	21,500	97	315	439	445	23,451	23,500	78	255	355	360
21,501	21,550	96	313	437	443	23,501	23,550	78	253	353	358
21,551	21,600	96	312	435	441	23,551	23,600	77	252	351	356
21,601	21,650	95	310	433	439	23,601	23,650	77	250	349	354
21,651	21,700	95	309	431	437	23,651	23,700	76	249	347	351
21,701	21,750	94	307	429	434	23,701	23,750	76	247	345	349
21,751	21,800	94	306	427	432	23,751	23,800	75	246	343	347
21,801	21,850	93	304	425	430	23,801	23,850	75	244	341	345
21,851	21,900	93	303	422	428	23,851	23,900	75	243	338	343
21,901	21,950	92	301	420	426	23,901	23,950	74	241	336	341
21,951	22,000	92	300	418	424	23,951	24,000	74	240	334	339

Continued on next page.

2024 Earned Income Tax Credit Table – *Continued*

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2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is				If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3	At least	But Not Over	0	1	2	3
		Your credit is . . .						Your credit is . . .			
24,001	24,050	73	238	332	337	26,001	26,050	55	178	248	251
24,051	24,100	73	237	330	334	26,051	26,100	54	176	246	249
24,101	24,150	72	235	328	332	26,101	26,150	54	175	244	247
24,151	24,200	72	233	326	330	26,151	26,200	53	173	242	245
24,201	24,250	71	232	324	328	26,201	26,250	53	172	240	243
24,251	24,300	71	230	322	326	26,251	26,300	53	170	238	241
24,301	24,350	70	229	320	324	26,301	26,350	52	169	236	239
24,351	24,400	70	227	317	322	26,351	26,400	52	167	233	236
24,401	24,450	70	226	315	320	26,401	26,450	51	166	231	234
24,451	24,500	69	224	313	317	26,451	26,500	51	164	229	232
24,501	24,550	69	223	311	315	26,501	26,550	50	163	227	230
24,551	24,600	68	221	309	313	26,551	26,600	50	161	225	228
24,601	24,650	68	220	307	311	26,601	26,650	49	160	223	226
24,651	24,700	67	218	305	309	26,651	26,700	49	158	221	224
24,701	24,750	67	217	303	307	26,701	26,750	48	157	219	222
24,751	24,800	66	215	301	305	26,751	26,800	48	155	217	219
24,801	24,850	66	214	299	302	26,801	26,850	47	154	215	217
24,851	24,900	65	212	296	300	26,851	26,900	47	152	213	215
24,901	24,950	65	211	294	298	26,901	26,950	47	151	210	213
24,951	25,000	64	209	292	296	26,951	27,000	46	149	208	211
25,001	25,050	64	208	290	294	27,001	27,050	46	148	206	209
25,051	25,100	64	206	288	292	27,051	27,100	45	146	204	207
25,101	25,150	63	205	286	290	27,101	27,150	45	145	202	205
25,151	25,200	63	203	284	288	27,151	27,200	44	143	200	202
25,201	25,250	62	202	282	285	27,201	27,250	44	142	198	200
25,251	25,300	62	200	280	283	27,251	27,300	43	140	196	198
25,301	25,350	61	199	278	281	27,301	27,350	43	139	194	196
25,351	25,400	61	197	275	279	27,351	27,400	42	137	192	194
25,401	25,450	60	196	273	277	27,401	27,450	42	136	189	192
25,451	25,500	60	194	271	275	27,451	27,500	42	134	187	190
25,501	25,550	59	193	269	273	27,501	27,550	41	133	185	187
25,551	25,600	59	191	267	271	27,551	27,600	41	131	183	185
25,601	25,650	58	190	265	268	27,601	27,650	40	130	181	183
25,651	25,700	58	188	263	266	27,651	27,700	40	128	179	181
25,701	25,750	58	187	261	264	27,701	27,750	39	127	177	179
25,751	25,800	57	185	259	262	27,751	27,800	39	125	175	177
25,801	25,850	57	184	257	260	27,801	27,850	38	124	173	175
25,851	25,900	56	182	254	258	27,851	27,900	38	122	171	173
25,901	25,950	56	181	252	256	27,901	27,950	37	121	168	170
25,951	26,000	55	179	250	254	27,951	28,000	37	119	166	168

2024 Earned Income Tax Credit Table – *Continued*

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2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28,001	28,050	36	118	164	166
28,051	28,100	36	116	162	164
28,101	28,150	36	115	160	162
28,151	28,200	35	113	158	160
28,201	28,250	35	112	156	158
28,251	28,300	34	110	154	156
28,301	28,350	34	109	152	153
28,351	28,400	33	107	150	151
28,401	28,450	33	106	147	149
28,451	28,500	32	104	145	147
28,501	28,550	32	103	143	145
28,551	28,600	31	101	141	143
28,601	28,650	31	100	139	141
28,651	28,700	30	98	137	139
28,701	28,750	30	97	135	136
28,751	28,800	30	95	133	134
28,801	28,850	29	94	131	132
28,851	28,900	29	92	129	130
28,901	28,950	28	91	126	128
28,951	29,000	28	89	124	126
29,001	29,050	27	88	122	124
29,051	29,100	27	86	120	121
29,101	29,150	26	85	118	119
29,151	29,200	26	83	116	117
29,201	29,250	25	82	114	115
29,251	29,300	25	80	112	113
29,301	29,350	25	79	110	111
29,351	29,400	24	77	108	109
29,401	29,450	24	76	105	107
29,451	29,500	23	74	103	104
29,501	29,550	23	73	101	102
29,551	29,600	22	71	99	100
29,601	29,650	22	70	97	98
29,651	29,700	21	68	95	96
29,701	29,750	21	66	93	94
29,751	29,800	20	65	91	92
29,801	29,850	20	63	89	90
29,851	29,900	19	62	87	87
29,901	29,950	19	60	84	85
29,951	30,000	19	59	82	83

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
30,001	30,050	18	57	80	81
30,051	30,100	18	56	78	79
30,101	30,150	17	54	76	77
30,151	30,200	17	53	74	75
30,201	30,250	16	51	72	73
30,251	30,300	16	50	70	70
30,301	30,350	15	48	68	68
30,351	30,400	15	47	66	66
30,401	30,450	14	45	63	64
30,451	30,500	14	44	61	62
30,501	30,550	14	42	59	60
30,551	30,600	13	41	57	58
30,601	30,650	13	39	55	55
30,651	30,700	12	38	53	53
30,701	30,750	12	36	51	51
30,751	30,800	11	35	49	49
30,801	30,850	11	33	47	47
30,851	30,900	10	32	45	45
30,901	30,950	10	30	42	43
30,951	31,000	9	29	40	41
31,001	31,050	9	27	38	38
31,051	31,100	8	26	36	36
31,101	31,150	8	24	34	34
31,151	31,200	8	23	32	32
31,201	31,250	7	21	30	30
31,251	31,300	7	20	28	28
31,301	31,350	6	18	26	26
31,351	31,400	6	17	24	24
31,401	31,450	5	15	21	21
31,451	31,500	5	14	19	19
31,501	31,550	4	12	17	17
31,551	31,600	4	11	15	15
31,601	31,650	3	9	13	13
31,651	31,700	3	8	11	11
31,701	31,750	2	6	9	9
31,751	31,800	2	5	7	7
31,801	31,850	2	3	5	4
31,851	31,900	1	2	3	2
31,901	31,950	1	1	1	1

Need Assistance? We're Here To Help!

Want to e-file?   **Have a question?**   **Want to check on your refund?**   **Need a tax form?**

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to **ftb.ca.gov/privacy** to learn about our privacy policy statement, or go to **ftb.ca.gov/forms** and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

📞 Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week, at no charge to you. Call us at 800.338.0505, follow the recorded instructions, and enter the 3-digit code, listed below, when prompted.

Code Frequently Asked Questions:
100   Do I need to file a tax return?
111   Which form should I use?
201   How can I get an extension to file?
203   What is the nonrefundable renter's credit and how do I qualify?
204   I never received a federal Form W-2, what do I do?
215   Who qualifies me to use the head of household filing status?
506   How do I get information about my Form 1099-G?
619   How do I report a change of address?

Code California Tax Forms and Publications:
900   California Resident Income Tax Booklet (includes Form 540)
965   California Resident Income Tax Booklet (includes Form 540 2EZ)
903   Schedule CA (540), California Adjustments – Residents
969   Large Print Resident Booklet
907   Form 540-ES, Estimated Tax for Individuals
908   Schedule X, California Explanation of Amended Return Changes
914   California Nonresident or Part-Year Resident Booklet (includes Form 540NR)
917   Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
948   FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación
932   FTB 3506, Child and Dependent Care Expenses Credit
938   FTB 3514, California Earned Income Tax Credit Booklet (includes form FTB 3514)
921   FTB 3519, Payment for Automatic Extension for Individuals
922   FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
939   FTB 3532, Head of Household Filing Status Schedule
949   FTB 3567, Installment Agreement Request
943   FTB 4058, California Taxpayers' Bill of Rights – Information for Taxpayers
946   FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
934   FTB Pub. 1540, Tax Information for Head of Household Filing Status

General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
800.829.1040 for federal tax questions, call the IRS

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos
800.829.1040 para preguntas sobre impuestos federales, llame al IRS

Servicio de Retransmisión de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla