

2023

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



STATE OF CALIFORNIA
Franchise Tax Board

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ONLINE SERVICES

Go to ftb.ca.gov for:

- **MyFTB** – view payments, balance due, and withholding information.
- **Web Pay** – pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorized your refund.
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2023 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).

What's New

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 Earned Income Tax Credit (EITC) and Young Child Tax Credit (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returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth are not considered earned income.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 California Revenue and Taxation Code (R&TC) Section 17141.5.

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 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.

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.

California Earned Income Tax Credit

The refundable California 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 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 \$1,117 and the credit amount phases out as earned income exceeds the threshold amount of \$25,775, and completely phases out at \$30,932.

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 \$33,497 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$33,497 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 \$1,117 and the credit amount phases out as earned income exceeds the threshold amount of \$25,775, and completely phases out at \$30,932. 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**.

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 \$30,951 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 2023, **and either** of the following applies:

- You lived apart from your spouse/RDP for the last 6 months of 2023, **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 2023.

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 2023, 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 \$30,951?
- 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 2023, **and either** of the following apply:
- You lived apart from your spouse/RDP for the last 6 months of 2023, **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 2023.
- 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 2023?
- 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?
- 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 8i. 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 \$4,525 ? 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 \$4,525 ? 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 2023 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2023, 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 2023 or is filing a joint return for 2023 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 2023. 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

- 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.
- Are you filing a joint return for 2023?
Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.
- 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.
- Did you and your spouse/RDP have the same principal residence for the last 6 months of 2023?
Yes Continue.
No Skip question e; go to question f.
- 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 2023?
Yes Continue.
No Stop here, you cannot take the credit.

- f. Could you be a qualifying child of another person for 2023? (Answer “No” if the other person is not required to file, and is not filing, a 2023 tax return or is filing a 2023 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 2023. If your child was born alive and died in 2023 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 2023 return (including extensions), you cannot claim the EITC, YCTC, or FYTC on either your original or an amended 2023 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 2023 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 2023 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 2023, 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 2023. To qualify, the child must have the same principal place of residence in California as you for more than half of 2023, defined as 183 days or more (if a leap year, it is 184 days). If the child was born or died in 2023 and your home was the child’s home for more than half the time he or she was alive during 2023, enter “365”. Do not enter more than 365 days, unless it’s 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 2023. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2023. If the child lived with you in California for more than half of 2023, 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 \$30,951?

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 2023? (Answer “Yes” if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2006.) If your spouse/RDP died in 2023 (or if you are preparing a return for someone who died in 2023), 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 2023?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2023? 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 2023? (Answer “No” if the other person is not required to file, and is not filing, a 2023 tax return or is filing a 2023 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 2023 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, line 18e, 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 \$4,380?
 - 1 qualifying child, is the amount on line 3 less than \$6,577?
 - 2 or more qualifying children, is the amount on line 3 less than \$9,232?
- 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 \$33,497 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 \$33,497 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.

If California earned income on line 19 is \$30,932 or more, the YCTC is completely phased out and you are not eligible for any YCTC. Do not complete Part VII and Part VIII.

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 \$33,497, **stop here**, you do not qualify for the credit.

Line 23b – Total net loss exceeds \$33,497 (Form 540/Form 540NR Filers Only) or federal AGI exceeds \$30,950

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 \$33,497, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

If your federal AGI exceeds \$30,950, 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 \$25,775 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 \$21.66.

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.

If California earned income on line 19 is \$30,932 or more, the FYTC is completely phased out and you are not eligible for any FYTC. Do not complete Part IX and Part X.

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.

If California earned income on line 19 is \$30,932 or more, the FYTC is completely phased out and you are not eligible for any FYTC. Do not complete Part IX and Part X.

Line 36 – Excess earned income over threshold

Subtract the \$25,775 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 \$21.66 if either the taxpayer or spouse/RDP is claiming the FYTC, and by \$43.32 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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2023 Earned Income Tax Credit Table

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

- 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.
- 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 . . .			
1	\$50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501	1,550	99	441	519	584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756

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 . . .			
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	213	947	1,114	1,253
3,301	3,350	216	961	1,131	1,272
3,351	3,400	219	976	1,148	1,291
3,401	3,450	223	990	1,165	1,310
3,451	3,500	226	1,004	1,182	1,329
3,501	3,550	229	1,019	1,199	1,349
3,551	3,600	232	1,033	1,216	1,368
3,601	3,650	236	1,048	1,233	1,387
3,651	3,700	239	1,062	1,250	1,406
3,701	3,750	242	1,077	1,267	1,425
3,751	3,800	246	1,091	1,284	1,444
3,801	3,850	249	1,106	1,301	1,463
3,851	3,900	252	1,120	1,318	1,482
3,901	3,950	255	1,134	1,335	1,502
3,951	4,000	259	1,149	1,352	1,521

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2023 Earned Income Tax Credit Table – Continued

Caution: This is not a tax table.

- 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.
- 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 . . .			
4,001	4,050	262	1,163	1,369	1,540
4,051	4,100	265	1,178	1,386	1,559
4,101	4,150	268	1,192	1,403	1,578
4,151	4,200	272	1,207	1,420	1,597
4,201	4,250	275	1,221	1,437	1,616
4,251	4,300	278	1,236	1,454	1,635
4,301	4,350	281	1,250	1,471	1,655
4,351	4,400	285	1,265	1,488	1,674
4,401	4,450	282	1,279	1,505	1,693
4,451	4,500	279	1,293	1,522	1,712
4,501	4,550	275	1,308	1,539	1,731
4,551	4,600	272	1,322	1,556	1,750
4,601	4,650	269	1,337	1,573	1,769
4,651	4,700	266	1,351	1,590	1,788
4,701	4,750	262	1,366	1,607	1,808
4,751	4,800	259	1,380	1,624	1,827
4,801	4,850	256	1,395	1,641	1,846
4,851	4,900	253	1,409	1,658	1,865
4,901	4,950	249	1,423	1,675	1,884
4,951	5,000	246	1,438	1,692	1,903
5,001	5,050	243	1,452	1,709	1,922
5,051	5,100	240	1,467	1,726	1,941
5,101	5,150	237	1,481	1,743	1,961
5,151	5,200	237	1,496	1,760	1,980
5,201	5,250	236	1,510	1,777	1,999
5,251	5,300	236	1,525	1,794	2,018
5,301	5,350	235	1,539	1,811	2,037
5,351	5,400	235	1,554	1,828	2,056
5,401	5,450	235	1,568	1,845	2,075
5,451	5,500	234	1,582	1,862	2,094
5,501	5,550	234	1,597	1,879	2,114
5,551	5,600	233	1,611	1,896	2,133
5,601	5,650	233	1,626	1,913	2,152
5,651	5,700	232	1,640	1,930	2,171
5,701	5,750	232	1,655	1,947	2,190
5,751	5,800	231	1,669	1,964	2,209
5,801	5,850	231	1,684	1,981	2,228
5,851	5,900	230	1,698	1,998	2,247
5,901	5,950	230	1,712	2,015	2,267
5,951	6,000	229	1,727	2,032	2,286

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 . . .			
6,001	6,050	229	1,741	2,049	2,305
6,051	6,100	229	1,756	2,066	2,324
6,101	6,150	228	1,770	2,083	2,343
6,151	6,200	228	1,785	2,100	2,362
6,201	6,250	227	1,799	2,117	2,381
6,251	6,300	227	1,814	2,134	2,400
6,301	6,350	226	1,828	2,151	2,420
6,351	6,400	226	1,843	2,168	2,439
6,401	6,450	225	1,857	2,185	2,458
6,451	6,500	225	1,871	2,202	2,477
6,501	6,550	224	1,886	2,219	2,496
6,551	6,600	224	1,900	2,236	2,515
6,601	6,650	224	1,887	2,253	2,534
6,651	6,700	223	1,872	2,270	2,553
6,701	6,750	223	1,858	2,287	2,573
6,751	6,800	222	1,843	2,304	2,592
6,801	6,850	222	1,829	2,321	2,611
6,851	6,900	221	1,814	2,338	2,630
6,901	6,950	221	1,800	2,355	2,649
6,951	7,000	220	1,786	2,372	2,668
7,001	7,050	220	1,771	2,389	2,687
7,051	7,100	219	1,757	2,406	2,706
7,101	7,150	219	1,742	2,423	2,726
7,151	7,200	218	1,728	2,440	2,745
7,201	7,250	218	1,713	2,457	2,764
7,251	7,300	218	1,699	2,474	2,783
7,301	7,350	217	1,684	2,491	2,802
7,351	7,400	217	1,670	2,508	2,821
7,401	7,450	216	1,656	2,525	2,840
7,451	7,500	216	1,641	2,542	2,859
7,501	7,550	215	1,627	2,559	2,879
7,551	7,600	215	1,612	2,576	2,898
7,601	7,650	214	1,598	2,593	2,917
7,651	7,700	214	1,583	2,610	2,936
7,701	7,750	213	1,569	2,627	2,955
7,751	7,800	213	1,554	2,644	2,974
7,801	7,850	213	1,540	2,661	2,993
7,851	7,900	212	1,525	2,678	3,012
7,901	7,950	212	1,511	2,695	3,032
7,951	8,000	211	1,497	2,712	3,051

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2023 Earned Income Tax Credit Table – Continued

Caution: This is not a tax table.

- 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.
- 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 . . .			
8,001	8,050	211	1,482	2,729	3,070
8,051	8,100	210	1,468	2,746	3,089
8,101	8,150	210	1,453	2,763	3,108
8,151	8,200	209	1,439	2,780	3,127
8,201	8,250	209	1,424	2,797	3,146
8,251	8,300	208	1,410	2,814	3,165
8,301	8,350	208	1,395	2,831	3,185
8,351	8,400	207	1,381	2,848	3,204
8,401	8,450	207	1,367	2,865	3,223
8,451	8,500	207	1,352	2,882	3,242
8,501	8,550	206	1,338	2,899	3,261
8,551	8,600	206	1,323	2,916	3,280
8,601	8,650	205	1,309	2,933	3,299
8,651	8,700	205	1,294	2,950	3,318
8,701	8,750	204	1,280	2,967	3,338
8,751	8,800	204	1,265	2,984	3,357
8,801	8,850	203	1,251	3,001	3,376
8,851	8,900	203	1,236	3,018	3,395
8,901	8,950	202	1,222	3,035	3,414
8,951	9,000	202	1,208	3,052	3,433
9,001	9,050	201	1,193	3,069	3,452
9,051	9,100	201	1,179	3,086	3,471
9,101	9,150	201	1,164	3,103	3,491
9,151	9,200	200	1,150	3,120	3,510
9,201	9,250	200	1,135	3,137	3,529
9,251	9,300	199	1,121	3,124	3,515
9,301	9,350	199	1,106	3,107	3,495
9,351	9,400	198	1,092	3,090	3,476
9,401	9,450	198	1,078	3,073	3,457
9,451	9,500	197	1,063	3,056	3,438
9,501	9,550	197	1,049	3,039	3,419
9,551	9,600	196	1,034	3,022	3,400
9,601	9,650	196	1,020	3,005	3,381
9,651	9,700	196	1,005	2,988	3,362
9,701	9,750	195	991	2,971	3,342
9,751	9,800	195	976	2,954	3,323
9,801	9,850	194	962	2,937	3,304
9,851	9,900	194	947	2,920	3,285
9,901	9,950	193	933	2,903	3,266
9,951	10,000	193	919	2,886	3,247

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 . . .			
10,001	10,050	192	904	2,869	3,228
10,051	10,100	192	890	2,852	3,209
10,101	10,150	191	875	2,835	3,189
10,151	10,200	191	861	2,818	3,170
10,201	10,250	190	846	2,801	3,151
10,251	10,300	190	832	2,784	3,132
10,301	10,350	190	817	2,767	3,113
10,351	10,400	189	803	2,750	3,094
10,401	10,450	189	789	2,733	3,075
10,451	10,500	188	774	2,716	3,056
10,501	10,550	188	760	2,699	3,036
10,551	10,600	187	745	2,682	3,017
10,601	10,650	187	731	2,665	2,998
10,651	10,700	186	716	2,648	2,979
10,701	10,750	186	702	2,631	2,960
10,751	10,800	185	687	2,614	2,941
10,801	10,850	185	673	2,597	2,922
10,851	10,900	185	658	2,580	2,903
10,901	10,950	184	644	2,563	2,883
10,951	11,000	184	630	2,546	2,864
11,001	11,050	183	615	2,529	2,845
11,051	11,100	183	601	2,512	2,826
11,101	11,150	182	595	2,495	2,807
11,151	11,200	182	594	2,478	2,788
11,201	11,250	181	592	2,461	2,769
11,251	11,300	181	591	2,444	2,750
11,301	11,350	180	589	2,427	2,730
11,351	11,400	180	588	2,410	2,711
11,401	11,450	179	586	2,393	2,692
11,451	11,500	179	585	2,376	2,673
11,501	11,550	179	583	2,359	2,654
11,551	11,600	178	582	2,342	2,635
11,601	11,650	178	580	2,325	2,616
11,651	11,700	177	579	2,308	2,597
11,701	11,750	177	577	2,291	2,577
11,751	11,800	176	576	2,274	2,558
11,801	11,850	176	574	2,257	2,539
11,851	11,900	175	573	2,240	2,520
11,901	11,950	175	571	2,223	2,501
11,951	12,000	174	570	2,206	2,482

Continued on next page.

2023 Earned Income Tax Credit Table – Continued

Caution: This is not a tax table.

- 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.
- 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 . . .			
12,001	12,050	174	568	2,189	2,463
12,051	12,100	173	567	2,172	2,444
12,101	12,150	173	565	2,155	2,424
12,151	12,200	173	564	2,138	2,405
12,201	12,250	172	562	2,121	2,386
12,251	12,300	172	561	2,104	2,367
12,301	12,350	171	559	2,087	2,348
12,351	12,400	171	558	2,070	2,329
12,401	12,450	170	556	2,053	2,310
12,451	12,500	170	555	2,036	2,291
12,501	12,550	169	553	2,019	2,271
12,551	12,600	169	552	2,002	2,252
12,601	12,650	168	550	1,985	2,233
12,651	12,700	168	549	1,968	2,214
12,701	12,750	168	547	1,951	2,195
12,751	12,800	167	546	1,934	2,176
12,801	12,850	167	544	1,917	2,157
12,851	12,900	166	543	1,900	2,138
12,901	12,950	166	541	1,883	2,118
12,951	13,000	165	540	1,866	2,099
13,001	13,050	165	538	1,849	2,080
13,051	13,100	164	537	1,832	2,061
13,101	13,150	164	535	1,815	2,042
13,151	13,200	163	534	1,798	2,023
13,201	13,250	163	532	1,781	2,004
13,251	13,300	162	531	1,764	1,985
13,301	13,350	162	529	1,747	1,965
13,351	13,400	162	528	1,730	1,946
13,401	13,450	161	526	1,713	1,927
13,451	13,500	161	525	1,696	1,908
13,501	13,550	160	523	1,679	1,889
13,551	13,600	160	522	1,662	1,870
13,601	13,650	159	520	1,645	1,851
13,651	13,700	159	519	1,628	1,832
13,701	13,750	158	517	1,611	1,812
13,751	13,800	158	516	1,594	1,793
13,801	13,850	157	514	1,577	1,774
13,851	13,900	157	513	1,560	1,755
13,901	13,950	157	511	1,543	1,736
13,951	14,000	156	510	1,526	1,717

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 . . .			
14,001	14,050	156	508	1,509	1,698
14,051	14,100	155	507	1,492	1,679
14,101	14,150	155	505	1,475	1,659
14,151	14,200	154	504	1,458	1,640
14,201	14,250	154	502	1,441	1,621
14,251	14,300	153	501	1,424	1,602
14,301	14,350	153	499	1,407	1,583
14,351	14,400	152	498	1,390	1,564
14,401	14,450	152	496	1,373	1,545
14,451	14,500	151	495	1,356	1,526
14,501	14,550	151	493	1,339	1,506
14,551	14,600	151	492	1,322	1,487
14,601	14,650	150	490	1,305	1,468
14,651	14,700	150	489	1,288	1,449
14,701	14,750	149	487	1,271	1,430
14,751	14,800	149	486	1,254	1,411
14,801	14,850	148	484	1,237	1,392
14,851	14,900	148	483	1,220	1,373
14,901	14,950	147	481	1,203	1,353
14,951	15,000	147	480	1,186	1,334
15,001	15,050	146	478	1,169	1,315
15,051	15,100	146	477	1,152	1,296
15,101	15,150	146	475	1,135	1,277
15,151	15,200	145	474	1,118	1,258
15,201	15,250	145	472	1,101	1,239
15,251	15,300	144	471	1,084	1,220
15,301	15,350	144	469	1,067	1,200
15,351	15,400	143	468	1,050	1,181
15,401	15,450	143	466	1,033	1,162
15,451	15,500	142	465	1,016	1,143
15,501	15,550	142	463	999	1,124
15,551	15,600	141	462	982	1,105
15,601	15,650	141	460	965	1,086
15,651	15,700	140	459	948	1,067
15,701	15,750	140	457	931	1,047
15,751	15,800	140	456	914	1,028
15,801	15,850	139	454	897	1,009
15,851	15,900	139	453	880	990
15,901	15,950	138	451	863	971
15,951	16,000	138	450	846	952

Continued on next page.

2023 Earned Income Tax Credit Table – Continued

Caution: This is not a tax table.

- 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.
- 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 . . .			
16,001	16,050	137	448	829	933
16,051	16,100	137	447	812	914
16,101	16,150	136	445	795	894
16,151	16,200	136	444	778	875
16,201	16,250	135	442	761	856
16,251	16,300	135	440	744	837
16,301	16,350	134	439	727	818
16,351	16,400	134	437	710	799
16,401	16,450	134	436	693	780
16,451	16,500	133	434	676	761
16,501	16,550	133	433	659	741
16,551	16,600	132	431	642	722
16,601	16,650	132	430	625	703
16,651	16,700	131	428	608	684
16,701	16,750	131	427	596	665
16,751	16,800	130	425	594	646
16,801	16,850	130	424	592	627
16,851	16,900	129	422	590	608
16,901	16,950	129	421	587	595
16,951	17,000	129	419	585	593
17,001	17,050	128	418	583	591
17,051	17,100	128	416	581	589
17,101	17,150	127	415	579	587
17,151	17,200	127	413	577	585
17,201	17,250	126	412	575	583
17,251	17,300	126	410	573	581
17,301	17,350	125	409	571	578
17,351	17,400	125	407	569	576
17,401	17,450	124	406	567	574
17,451	17,500	124	404	564	572
17,501	17,550	123	403	562	570
17,551	17,600	123	401	560	568
17,601	17,650	123	400	558	566
17,651	17,700	122	398	556	564
17,701	17,750	122	397	554	561
17,751	17,800	121	395	552	559
17,801	17,850	121	394	550	557
17,851	17,900	120	392	548	555
17,901	17,950	120	391	546	553
17,951	18,000	119	389	543	551

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 . . .			
18,001	18,050	119	388	541	549
18,051	18,100	118	386	539	546
18,101	18,150	118	385	537	544
18,151	18,200	118	383	535	542
18,201	18,250	117	382	533	540
18,251	18,300	117	380	531	538
18,301	18,350	116	379	529	536
18,351	18,400	116	377	527	534
18,401	18,450	115	376	525	532
18,451	18,500	115	374	522	529
18,501	18,550	114	373	520	527
18,551	18,600	114	371	518	525
18,601	18,650	113	370	516	523
18,651	18,700	113	368	514	521
18,701	18,750	112	367	512	519
18,751	18,800	112	365	510	517
18,801	18,850	112	364	508	515
18,851	18,900	111	362	506	512
18,901	18,950	111	361	504	510
18,951	19,000	110	359	501	508
19,001	19,050	110	358	499	506
19,051	19,100	109	356	497	504
19,101	19,150	109	355	495	502
19,151	19,200	108	353	493	500
19,201	19,250	108	352	491	498
19,251	19,300	107	350	489	495
19,301	19,350	107	349	487	493
19,351	19,400	106	347	485	491
19,401	19,450	106	346	483	489
19,451	19,500	106	344	480	487
19,501	19,550	105	343	478	485
19,551	19,600	105	341	476	483
19,601	19,650	104	340	474	480
19,651	19,700	104	338	472	478
19,701	19,750	103	337	470	476
19,751	19,800	103	335	468	474
19,801	19,850	102	334	466	472
19,851	19,900	102	332	464	470
19,901	19,950	101	331	462	468
19,951	20,000	101	329	459	466

Continued on next page.

2023 Earned Income Tax Credit Table – Continued

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- 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 . . .			
20,001	20,050	101	328	457	463
20,051	20,100	100	326	455	461
20,101	20,150	100	325	453	459
20,151	20,200	99	323	451	457
20,201	20,250	99	322	449	455
20,251	20,300	98	320	447	453
20,301	20,350	98	319	445	451
20,351	20,400	97	317	443	449
20,401	20,450	97	316	441	446
20,451	20,500	96	314	438	444
20,501	20,550	96	313	436	442
20,551	20,600	95	311	434	440
20,601	20,650	95	310	432	438
20,651	20,700	95	308	430	436
20,701	20,750	94	307	428	434
20,751	20,800	94	305	426	431
20,801	20,850	93	304	424	429
20,851	20,900	93	302	422	427
20,901	20,950	92	301	420	425
20,951	21,000	92	299	417	423
21,001	21,050	91	298	415	421
21,051	21,100	91	296	413	419
21,101	21,150	90	295	411	417
21,151	21,200	90	293	409	414
21,201	21,250	90	292	407	412
21,251	21,300	89	290	405	410
21,301	21,350	89	289	403	408
21,351	21,400	88	287	401	406
21,401	21,450	88	286	399	404
21,451	21,500	87	284	396	402
21,501	21,550	87	283	394	400
21,551	21,600	86	281	392	397
21,601	21,650	86	280	390	395
21,651	21,700	85	278	388	393
21,701	21,750	85	277	386	391
21,751	21,800	84	275	384	389
21,801	21,850	84	273	382	387
21,851	21,900	84	272	380	385
21,901	21,950	83	270	378	383
21,951	22,000	83	269	375	380

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 . . .			
22,001	22,050	82	267	373	378
22,051	22,100	82	266	371	376
22,101	22,150	81	264	369	374
22,151	22,200	81	263	367	372
22,201	22,250	80	261	365	370
22,251	22,300	80	260	363	368
22,301	22,350	79	258	361	365
22,351	22,400	79	257	359	363
22,401	22,450	78	255	357	361
22,451	22,500	78	254	354	359
22,501	22,550	78	252	352	357
22,551	22,600	77	251	350	355
22,601	22,650	77	249	348	353
22,651	22,700	76	248	346	351
22,701	22,750	76	246	344	348
22,751	22,800	75	245	342	346
22,801	22,850	75	243	340	344
22,851	22,900	74	242	338	342
22,901	22,950	74	240	336	340
22,951	23,000	73	239	333	338
23,001	23,050	73	237	331	336
23,051	23,100	73	236	329	334
23,101	23,150	72	234	327	331
23,151	23,200	72	233	325	329
23,201	23,250	71	231	323	327
23,251	23,300	71	230	321	325
23,301	23,350	70	228	319	323
23,351	23,400	70	227	317	321
23,401	23,450	69	225	315	319
23,451	23,500	69	224	312	317
23,501	23,550	68	222	310	314
23,551	23,600	68	221	308	312
23,601	23,650	67	219	306	310
23,651	23,700	67	218	304	308
23,701	23,750	67	216	302	306
23,751	23,800	66	215	300	304
23,801	23,850	66	213	298	302
23,851	23,900	65	212	296	299
23,901	23,950	65	210	294	297
23,951	24,000	64	209	291	295

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2023 Earned Income Tax Credit Table – Continued

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- 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 . . .			
24,001	24,050	64	207	289	293
24,051	24,100	63	206	287	291
24,101	24,150	63	204	285	289
24,151	24,200	62	203	283	287
24,201	24,250	62	201	281	285
24,251	24,300	62	200	279	282
24,301	24,350	61	198	277	280
24,351	24,400	61	197	275	278
24,401	24,450	60	195	273	276
24,451	24,500	60	194	270	274
24,501	24,550	59	192	268	272
24,551	24,600	59	191	266	270
24,601	24,650	58	189	264	268
24,651	24,700	58	188	262	265
24,701	24,750	57	186	260	263
24,751	24,800	57	185	258	261
24,801	24,850	56	183	256	259
24,851	24,900	56	182	254	257
24,901	24,950	56	180	252	255
24,951	25,000	55	179	249	253
25,001	25,050	55	177	247	251
25,051	25,100	54	176	245	248
25,101	25,150	54	174	243	246
25,151	25,200	53	173	241	244
25,201	25,250	53	171	239	242
25,251	25,300	52	170	237	240
25,301	25,350	52	168	235	238
25,351	25,400	51	167	233	236
25,401	25,450	51	165	231	233
25,451	25,500	50	164	228	231
25,501	25,550	50	162	226	229
25,551	25,600	50	161	224	227
25,601	25,650	49	159	222	225
25,651	25,700	49	158	220	223
25,701	25,750	48	156	218	221
25,751	25,800	48	155	216	219
25,801	25,850	47	153	214	216
25,851	25,900	47	152	212	214
25,901	25,950	46	150	210	212
25,951	26,000	46	149	207	210

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 . . .			
26,001	26,050	45	147	205	208
26,051	26,100	45	146	203	206
26,101	26,150	45	144	201	204
26,151	26,200	44	143	199	202
26,201	26,250	44	141	197	199
26,251	26,300	43	140	195	197
26,301	26,350	43	138	193	195
26,351	26,400	42	137	191	193
26,401	26,450	42	135	189	191
26,451	26,500	41	134	186	189
26,501	26,550	41	132	184	187
26,551	26,600	40	131	182	185
26,601	26,650	40	129	180	182
26,651	26,700	39	128	178	180
26,701	26,750	39	126	176	178
26,751	26,800	39	125	174	176
26,801	26,850	38	123	172	174
26,851	26,900	38	122	170	172
26,901	26,950	37	120	168	170
26,951	27,000	37	119	165	167
27,001	27,050	36	117	163	165
27,051	27,100	36	116	161	163
27,101	27,150	35	114	159	161
27,151	27,200	35	113	157	159
27,201	27,250	34	111	155	157
27,251	27,300	34	110	153	155
27,301	27,350	34	108	151	153
27,351	27,400	33	106	149	150
27,401	27,450	33	105	147	148
27,451	27,500	32	103	145	146
27,501	27,550	32	102	142	144
27,551	27,600	31	100	140	142
27,601	27,650	31	99	138	140
27,651	27,700	30	97	136	138
27,701	27,750	30	96	134	136
27,751	27,800	29	94	132	133
27,801	27,850	29	93	130	131
27,851	27,900	28	91	128	129
27,901	27,950	28	90	126	127
27,951	28,000	28	88	124	125

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2023 Earned Income Tax Credit Table – Continued

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- 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	27	87	121	123
28,051	28,100	27	85	119	121
28,101	28,150	26	84	117	118
28,151	28,200	26	82	115	116
28,201	28,250	25	81	113	114
28,251	28,300	25	79	111	112
28,301	28,350	24	78	109	110
28,351	28,400	24	76	107	108
28,401	28,450	23	75	105	106
28,451	28,500	23	73	103	104
28,501	28,550	22	72	100	101
28,551	28,600	22	70	98	99
28,601	28,650	22	69	96	97
28,651	28,700	21	67	94	95
28,701	28,750	21	66	92	93
28,751	28,800	20	64	90	91
28,801	28,850	20	63	88	89
28,851	28,900	19	61	86	87
28,901	28,950	19	60	84	84
28,951	29,000	18	58	82	82
29,001	29,050	18	57	79	80
29,051	29,100	17	55	77	78
29,101	29,150	17	54	75	76
29,151	29,200	17	52	73	74
29,201	29,250	16	51	71	72
29,251	29,300	16	49	69	70
29,301	29,350	15	48	67	67
29,351	29,400	15	46	65	65
29,401	29,450	14	45	63	63
29,451	29,500	14	43	61	61
29,501	29,550	13	42	58	59
29,551	29,600	13	40	56	57
29,601	29,650	12	39	54	55
29,651	29,700	12	37	52	52
29,701	29,750	11	36	50	50
29,751	29,800	11	34	48	48
29,801	29,850	11	33	46	46
29,851	29,900	10	31	44	44
29,901	29,950	10	30	42	42
29,951	30,000	9	28	40	40

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	9	27	37	38
30,051	30,100	8	25	35	35
30,101	30,150	8	24	33	33
30,151	30,200	7	22	31	31
30,201	30,250	7	21	29	29
30,251	30,300	6	19	27	27
30,301	30,350	6	18	25	25
30,351	30,400	6	16	23	23
30,401	30,450	5	15	21	21
30,451	30,500	5	13	19	18
30,501	30,550	4	12	16	16
30,551	30,600	4	10	14	14
30,601	30,650	3	9	12	12
30,651	30,700	3	7	10	10
30,701	30,750	2	6	8	8
30,751	30,800	2	4	6	6
30,801	30,850	1	3	4	4
30,851	30,900	1	1	2	1
30,901	30,950	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 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments – Residents
- 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)
- 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
- 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

