2021 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 (EITC)
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 CA 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 (YCTC)
For taxable years beginning on or after January 1, 2019, the refundable YCTC is available to taxpayers who also qualify for the CA 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. The maximum amount of credit allowable for a qualified taxpayer is $1,000. The credit amount phases out as earned income exceeds the threshold amount of $25,000, and completely phases out at $30,000. For more information, see Step 8, Qualifications for Young Child Tax Credit (YCTC) in the instructions.

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 Individual Tax Identification Number (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 Franchise Tax Board (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 and YCTC credits, 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 were a nonresident, you must have earned wage income that is subject to California withholding.
- Both your earned income and federal adjusted gross income (AGI) must be less than $30,001 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.
- California law **does not** conform to the following federal law changes under the American Rescue Plan Act of 2021:
  - Application of earned income tax credit in possessions of the U.S.
  - Election to use earned income from taxable year 2019 for the federal credit

Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC even if you do not have a valid SSN and instead have a valid federal ITIN. This also applies for the YCTC. 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 ~~on the next page~~ 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 ~~on the next page~~ to determine if you qualify for the credit.

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 2021, 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 $30,001?

   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 EITC.

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. Is your filing status married filing separately?

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

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 2021?

Yes If your filing status is married filing jointly, continue. Otherwise, stop here; you cannot take the EITC.
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 8k. 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** _____

Worksheet 1 – Investment Income (continued)
Form 540 and Form 540NR Filers

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 **$4,053**?

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 Filer

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 11 . . . . **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 **$4,053**?

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 2021 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2021, 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 2021 or is filing a joint return for 2021 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2021. 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 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 Publication 596 for more information.

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child?

Yes Continue.
No Go to Step 4.

b. Are you filing a joint return for 2021?

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

c. Could you be a qualifying child of another person for 2021? (Answer "No" if the other person is not required to file, and is not filing, a 2021 tax return or is filing a 2021 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 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 information under Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the Young Child Tax Credit.

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 2021. If your child was born alive and died in 2021 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 and YCTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by FTB:

- Identifying documents acceptable for purposes of obtaining a California driver's license as authorized by the 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 EITC. If you or 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. 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 2021 return (including extensions), you cannot claim the EITC (or YCTC) on either your original or an amended 2021 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 2021 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 2021 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 2021, 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 2021. To qualify, the child must have the same principal place of residence in California as you for more than half of 2021, defined as 183 days or more (if a leap year, it is 184 days). If the child was born or died in 2021 and your home was the child's home for more than half the time he or she was alive during 2021, 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 Publication 596.

Line 12 – Child's physical address
Enter the physical address where the child resided during 2021. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2021. If the child lived with you in California for more than half of 2021, 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 $30,001?

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 2021? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2004.) If your spouse/RDP died in 2021 (or if you are preparing a return for someone who died in 2021), get federal Publication 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 2021?

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

d. Are you filing a joint return for 2021? For more information, get federal Publication 596.

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

e. Could you be a qualifying child of another person for 2021? (Answer "No" if the other person is not required to file, and is not filing, a 2021 tax return or is filing a 2021 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 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 2021 tax return?

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

Step 5 California Earned Income

Complete lines 13 through 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.

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 even 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 it. 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 K-1s.** 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. Show 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 a 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 CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file a Form 540NR, after completing Step 6, go to Step 7.

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 lines 1 and 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 $3,922?
   • 1 qualifying child, is the amount on line 3 less than $5,890?
   • 2 or more qualifying children, is the amount on line 3 less than $8,268?

  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 Nonresident or 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 a Form 540NR, enter your CA 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 CA Exemption Credit Percentage to enter on form FTB 3514, line 21.

Worksheet 4 – CA Exemption Credit Percentage
Complete this worksheet only if you are a nonresident or 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   CA 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 CA 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 or line 29. . . . . **10** _____

Line 22 – Nonresident or 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 CA EITC on this form.
- You have at least one qualifying child for the CA EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

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

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

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility to 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 (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 information under Part III, Qualifying Child Information, Child 1, Child 2 or Child 3 column. **Do not** include any child younger than six years old as an attachment to the form FTB 3514.

Line 23 – California Earned Income

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

Line 25 – Excess Earned Income over threshold

Subtract the $25,000 threshold amount from your CA 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 $20.

Line 28

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 24. If you file Form 540 or 540 2EZ, stop here, do not go to Step 9.

Step 9 Nonresident or Part-Year Resident Young Child Tax Credit

Line 29

If you file a Form 540NR, enter your CA Exemption Credit Percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30

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.

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. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

2021 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

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 . . . At least	But Not Over	And your number of qualifying children is 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	1000	63	282	332	373
1001	1050	67	296	349	392
1051	1100	70	311	366	411
1101	1150	73	325	383	431
1151	1200	76	340	400	450
1201	1250	80	354	417	469
1251	1300	83	369	434	488
1301	1350	86	383	451	507
1351	1400	89	398	468	526
1401	1450	93	412	485	545
1451	1500	96	426	502	564
1501	1550	99	441	519	584
1551	1600	102	455	536	603
1601	1650	106	470	553	622
1651	1700	109	484	570	641
1701	1750	112	499	587	660
1751	1800	115	513	604	679
1801	1850	119	528	621	698
1851	1900	122	542	638	717
1901	1950	125	556	655	737
1951	2000	128	571	672	756

If the amount you are looking up from the worksheet is . . . At least	But Not Over	And your number of qualifying children is 0	1	2	3
		Your credit is . . .			
2001	2050	132	585	689	775
2051	2100	135	600	706	794
2101	2150	138	614	723	813
2151	2200	141	629	740	832
2201	2250	145	643	757	851
2251	2300	148	658	774	870
2301	2350	151	672	791	890
2351	2400	154	687	808	909
2401	2450	158	701	825	928
2451	2500	161	715	842	947
2501	2550	164	730	859	966
2551	2600	167	744	876	985
2601	2650	171	759	893	1004
2651	2700	174	773	910	1023
2701	2750	177	788	927	1043
2751	2800	180	802	944	1062
2801	2850	184	817	961	1081
2851	2900	187	831	978	1100
2901	2950	190	845	995	1119
2951	3000	193	860	1012	1138
3001	3050	197	874	1029	1157
3051	3100	200	889	1046	1176
3101	3150	203	903	1063	1196
3151	3200	206	918	1080	1215
3201	3250	210	932	1097	1234
3251	3300	213	947	1114	1253
3301	3350	216	961	1131	1272
3351	3400	219	976	1148	1291
3401	3450	223	990	1165	1310
3451	3500	226	1004	1182	1329
3501	3550	229	1019	1199	1349
3551	3600	232	1033	1216	1368
3601	3650	236	1048	1233	1387
3651	3700	239	1062	1250	1406
3701	3750	242	1077	1267	1425
3751	3800	246	1091	1284	1444
3801	3850	249	1106	1301	1463
3851	3900	252	1120	1318	1482
3901	3950	255	1134	1335	1502
3951	4000	252	1149	1352	1521

2021 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 . . .			
4001	4050	248	1163	1369	1540	6001	6050	200	1663	2049	2305
4051	4100	245	1178	1386	1559	6051	6100	200	1649	2066	2324
4101	4150	242	1192	1403	1578	6101	6150	199	1634	2083	2343
4151	4200	239	1207	1420	1597	6151	6200	199	1620	2100	2362
4201	4250	235	1221	1437	1616	6201	6250	199	1605	2117	2381
4251	4300	232	1236	1454	1635	6251	6300	198	1591	2134	2400
4301	4350	229	1250	1471	1655	6301	6350	198	1576	2151	2420
4351	4400	226	1265	1488	1674	6351	6400	197	1562	2168	2439
4401	4450	222	1279	1505	1693	6401	6450	197	1547	2185	2458
4451	4500	219	1293	1522	1712	6451	6500	196	1533	2202	2477
4501	4550	216	1308	1539	1731	6501	6550	196	1519	2219	2496
4551	4600	213	1322	1556	1750	6551	6600	196	1504	2236	2515
4601	4650	212	1337	1573	1769	6601	6650	195	1490	2253	2534
4651	4700	211	1351	1590	1788	6651	6700	195	1475	2270	2553
4701	4750	211	1366	1607	1808	6701	6750	194	1461	2287	2573
4751	4800	211	1380	1624	1827	6751	6800	194	1446	2304	2592
4801	4850	210	1395	1641	1846	6801	6850	194	1432	2321	2611
4851	4900	210	1409	1658	1865	6851	6900	193	1417	2338	2630
4901	4950	209	1423	1675	1884	6901	6950	193	1403	2355	2649
4951	5000	209	1438	1692	1903	6951	7000	192	1389	2372	2668
5001	5050	209	1452	1709	1922	7001	7050	192	1374	2389	2687
5051	5100	208	1467	1726	1941	7051	7100	191	1360	2406	2706
5101	5150	208	1481	1743	1961	7101	7150	191	1345	2423	2726
5151	5200	207	1496	1760	1980	7151	7200	191	1331	2440	2745
5201	5250	207	1510	1777	1999	7201	7250	190	1316	2457	2764
5251	5300	206	1525	1794	2018	7251	7300	190	1302	2474	2783
5301	5350	206	1539	1811	2037	7301	7350	189	1287	2491	2802
5351	5400	206	1554	1828	2056	7351	7400	189	1273	2508	2821
5401	5450	205	1568	1845	2075	7401	7450	189	1258	2525	2840
5451	5500	205	1582	1862	2094	7451	7500	188	1244	2542	2859
5501	5550	204	1597	1879	2114	7501	7550	188	1230	2559	2879
5551	5600	204	1611	1896	2133	7551	7600	187	1215	2576	2898
5601	5650	204	1626	1913	2152	7601	7650	187	1201	2593	2917
5651	5700	203	1640	1930	2171	7651	7700	186	1186	2610	2936
5701	5750	203	1655	1947	2190	7701	7750	186	1172	2627	2955
5751	5800	202	1669	1964	2209	7751	7800	186	1157	2644	2974
5801	5850	202	1684	1981	2228	7801	7850	185	1143	2661	2993
5851	5900	201	1698	1998	2247	7851	7900	185	1128	2678	3012
5901	5950	201	1692	2015	2267	7901	7950	184	1114	2695	3032
5951	6000	201	1678	2032	2286	7951	8000	184	1100	2712	3051

Continued on next page.

2021 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 . . .			
8001	8050	184	1085	2729	3070
8051	8100	183	1071	2746	3089
8101	8150	183	1056	2763	3108
8151	8200	182	1042	2780	3127
8201	8250	182	1027	2797	3146
8251	8300	181	1013	2809	3160
8301	8350	181	998	2792	3141
8351	8400	181	984	2775	3121
8401	8450	180	969	2758	3102
8451	8500	180	955	2741	3083
8501	8550	179	941	2724	3064
8551	8600	179	926	2707	3045
8601	8650	179	912	2690	3026
8651	8700	178	897	2673	3007
8701	8750	178	883	2656	2988
8751	8800	177	868	2639	2968
8801	8850	177	854	2622	2949
8851	8900	176	839	2605	2930
8901	8950	176	825	2588	2911
8951	9000	176	811	2571	2892
9001	9050	175	796	2554	2873
9051	9100	175	782	2537	2854
9101	9150	174	767	2520	2835
9151	9200	174	753	2503	2815
9201	9250	174	738	2486	2796
9251	9300	173	724	2469	2777
9301	9350	173	709	2452	2758
9351	9400	172	695	2435	2739
9401	9450	172	680	2418	2720
9451	9500	171	666	2401	2701
9501	9550	171	652	2384	2682
9551	9600	171	637	2367	2662
9601	9650	170	623	2350	2643
9651	9700	170	608	2333	2624
9701	9750	169	594	2316	2605
9751	9800	169	579	2299	2586
9801	9850	169	565	2282	2567
9851	9900	168	550	2265	2548
9901	9950	168	536	2248	2529
9951	10000	167	534	2231	2509

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 . . .			
10001	10050	167	533	2214	2490
10051	10100	166	531	2197	2471
10101	10150	166	530	2180	2452
10151	10200	166	529	2163	2433
10201	10250	165	527	2146	2414
10251	10300	165	526	2129	2395
10301	10350	164	525	2112	2376
10351	10400	164	523	2095	2356
10401	10450	164	522	2078	2337
10451	10500	163	521	2061	2318
10501	10550	163	519	2044	2299
10551	10600	162	518	2027	2280
10601	10650	162	517	2010	2261
10651	10700	161	515	1993	2242
10701	10750	161	514	1976	2223
10751	10800	161	513	1959	2203
10801	10850	160	511	1942	2184
10851	10900	160	510	1925	2165
10901	10950	159	509	1908	2146
10951	11000	159	507	1891	2127
11001	11050	159	506	1874	2108
11051	11100	158	505	1857	2089
11101	11150	158	503	1840	2070
11151	11200	157	502	1823	2050
11201	11250	157	501	1806	2031
11251	11300	156	499	1789	2012
11301	11350	156	498	1772	1993
11351	11400	156	497	1755	1974
11401	11450	155	495	1738	1955
11451	11500	155	494	1721	1936
11501	11550	154	493	1704	1917
11551	11600	154	491	1687	1897
11601	11650	154	490	1670	1878
11651	11700	153	489	1653	1859
11701	11750	153	487	1636	1840
11751	11800	152	486	1619	1821
11801	11850	152	485	1602	1802
11851	11900	151	483	1585	1783
11901	11950	151	482	1568	1764
11951	12000	151	481	1551	1744

2021 Earned Income Tax Credit Table – *Continued*

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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 . . .			
12001	12050	150	479	1534	1725	14001	14050	134	426	854	960
12051	12100	150	478	1517	1706	14051	14100	133	425	837	941
12101	12150	149	477	1500	1687	14101	14150	133	423	820	922
12151	12200	149	475	1483	1668	14151	14200	132	422	803	903
12201	12250	149	474	1466	1649	14201	14250	132	421	786	884
12251	12300	148	473	1449	1630	14251	14300	131	419	769	865
12301	12350	148	471	1432	1611	14301	14350	131	418	752	846
12351	12400	147	470	1415	1591	14351	14400	131	417	735	826
12401	12450	147	469	1398	1572	14401	14450	130	415	718	807
12451	12500	146	467	1381	1553	14451	14500	130	414	701	788
12501	12550	146	466	1364	1534	14501	14550	129	413	684	769
12551	12600	146	465	1347	1515	14551	14600	129	411	667	750
12601	12650	145	463	1330	1496	14601	14650	129	410	650	731
12651	12700	145	462	1313	1477	14651	14700	128	409	633	712
12701	12750	144	461	1296	1458	14701	14750	128	407	616	693
12751	12800	144	459	1279	1438	14751	14800	127	406	599	673
12801	12850	144	458	1262	1419	14801	14850	127	405	582	654
12851	12900	143	457	1245	1400	14851	14900	126	403	565	635
12901	12950	143	455	1228	1381	14901	14950	126	402	548	616
12951	13000	142	454	1211	1362	14951	15000	126	401	535	597
13001	13050	142	453	1194	1343	15001	15050	125	399	533	578
13051	13100	141	451	1177	1324	15051	15100	125	398	532	559
13101	13150	141	450	1160	1305	15101	15150	124	397	530	540
13151	13200	141	449	1143	1285	15151	15200	124	395	528	534
13201	13250	140	447	1126	1266	15201	15250	124	394	526	532
13251	13300	140	446	1109	1247	15251	15300	123	393	525	530
13301	13350	139	445	1092	1228	15301	15350	123	391	523	529
13351	13400	139	443	1075	1209	15351	15400	122	390	521	527
13401	13450	139	442	1058	1190	15401	15450	122	389	519	525
13451	13500	138	441	1041	1171	15451	15500	121	387	517	523
13501	13550	138	439	1024	1152	15501	15550	121	386	516	521
13551	13600	137	438	1007	1132	15551	15600	121	385	514	520
13601	13650	137	437	990	1113	15601	15650	120	383	512	518
13651	13700	136	435	973	1094	15651	15700	120	382	510	516
13701	13750	136	434	956	1075	15701	15750	119	381	509	514
13751	13800	136	433	939	1056	15751	15800	119	379	507	512
13801	13850	135	431	922	1037	15801	15850	119	378	505	511
13851	13900	135	430	905	1018	15851	15900	118	377	503	509
13901	13950	134	429	888	999	15901	15950	118	375	501	507
13951	14000	134	427	871	979	15951	16000	117	374	500	505

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2021 Earned Income Tax Credit Table – *Continued*

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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 . . .			
16001	16050	117	373	498	503	18001	18050	100	319	427	431
16051	16100	116	371	496	502	18051	18100	100	318	425	430
16101	16150	116	370	494	500	18101	18150	99	316	423	428
16151	16200	116	369	492	498	18151	18200	99	315	421	426
16201	16250	115	367	491	496	18201	18250	99	314	419	424
16251	16300	115	366	489	494	18251	18300	98	312	418	422
16301	16350	114	365	487	493	18301	18350	98	311	416	421
16351	16400	114	363	485	491	18351	18400	97	310	414	419
16401	16450	114	362	484	489	18401	18450	97	308	412	417
16451	16500	113	361	482	487	18451	18500	96	307	411	415
16501	16550	113	359	480	485	18501	18550	96	306	409	413
16551	16600	112	358	478	484	18551	18600	96	304	407	412
16601	16650	112	357	476	482	18601	18650	95	303	405	410
16651	16700	111	355	475	480	18651	18700	95	302	403	408
16701	16750	111	354	473	478	18701	18750	94	300	402	406
16751	16800	111	353	471	476	18751	18800	94	299	400	404
16801	16850	110	351	469	475	18801	18850	94	298	398	403
16851	16900	110	350	468	473	18851	18900	93	296	396	401
16901	16950	109	348	466	471	18901	18950	93	295	395	399
16951	17000	109	347	464	469	18951	19000	92	294	393	397
17001	17050	109	346	462	467	19001	19050	92	292	391	395
17051	17100	108	344	460	466	19051	19100	91	291	389	394
17101	17150	108	343	459	464	19101	19150	91	290	387	392
17151	17200	107	342	457	462	19151	19200	91	288	386	390
17201	17250	107	340	455	460	19201	19250	90	287	384	388
17251	17300	106	339	453	458	19251	19300	90	286	382	386
17301	17350	106	338	452	457	19301	19350	89	284	380	385
17351	17400	106	336	450	455	19351	19400	89	283	379	383
17401	17450	105	335	448	453	19401	19450	89	282	377	381
17451	17500	105	334	446	451	19451	19500	88	280	375	379
17501	17550	104	332	444	449	19501	19550	88	279	373	377
17551	17600	104	331	443	448	19551	19600	87	278	371	375
17601	17650	104	330	441	446	19601	19650	87	276	370	374
17651	17700	103	328	439	444	19651	19700	86	275	368	372
17701	17750	103	327	437	442	19701	19750	86	274	366	370
17751	17800	102	326	435	440	19751	19800	86	272	364	368
17801	17850	102	324	434	439	19801	19850	85	271	362	366
17851	17900	101	323	432	437	19851	19900	85	270	361	365
17901	17950	101	322	430	435	19901	19950	84	268	359	363
17951	18000	101	320	428	433	19951	20000	84	267	357	361

2021 Earned Income Tax Credit Table – *Continued*

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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 . . .			
20001	20050	84	266	355	359	22001	22050	67	212	284	287
20051	20100	83	264	354	357	22051	22100	66	211	282	285
20101	20150	83	263	352	356	22101	22150	66	210	281	284
20151	20200	82	262	350	354	22151	22200	66	208	279	282
20201	20250	82	260	348	352	22201	22250	65	207	277	280
20251	20300	81	259	346	350	22251	22300	65	206	275	278
20301	20350	81	258	345	348	22301	22350	64	204	273	276
20351	20400	81	256	343	347	22351	22400	64	203	272	275
20401	20450	80	255	341	345	22401	22450	64	202	270	273
20451	20500	80	254	339	343	22451	22500	63	200	268	271
20501	20550	79	252	338	341	22501	22550	63	199	266	269
20551	20600	79	251	336	339	22551	22600	62	198	265	267
20601	20650	79	250	334	338	22601	22650	62	196	263	266
20651	20700	78	248	332	336	22651	22700	61	195	261	264
20701	20750	78	247	330	334	22701	22750	61	194	259	262
20751	20800	77	246	329	332	22751	22800	61	192	257	260
20801	20850	77	244	327	330	22801	22850	60	191	256	258
20851	20900	76	243	325	329	22851	22900	60	190	254	257
20901	20950	76	242	323	327	22901	22950	59	188	252	255
20951	21000	76	240	322	325	22951	23000	59	187	250	253
21001	21050	75	239	320	323	23001	23050	59	186	249	251
21051	21100	75	238	318	321	23051	23100	58	184	247	249
21101	21150	74	236	316	320	23101	23150	58	183	245	248
21151	21200	74	235	314	318	23151	23200	57	182	243	246
21201	21250	74	234	313	316	23201	23250	57	180	241	244
21251	21300	73	232	311	314	23251	23300	56	179	240	242
21301	21350	73	231	309	312	23301	23350	56	178	238	240
21351	21400	72	230	307	311	23351	23400	56	176	236	239
21401	21450	72	228	306	309	23401	23450	55	175	234	237
21451	21500	71	227	304	307	23451	23500	55	174	232	235
21501	21550	71	226	302	305	23501	23550	54	172	231	233
21551	21600	71	224	300	303	23551	23600	54	171	229	231
21601	21650	70	223	298	302	23601	23650	54	170	227	230
21651	21700	70	222	297	300	23651	23700	53	168	225	228
21701	21750	69	220	295	298	23701	23750	53	167	224	226
21751	21800	69	219	293	296	23751	23800	52	166	222	224
21801	21850	69	218	291	294	23801	23850	52	164	220	222
21851	21900	68	216	289	293	23851	23900	51	163	218	221
21901	21950	68	215	288	291	23901	23950	51	162	216	219
21951	22000	67	214	286	289	23951	24000	51	160	215	217

2021 Earned Income Tax Credit Table – *Continued*

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

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 . . .			
24001	24050	50	159	213	215	26001	26050	34	106	142	143
24051	24100	50	158	211	213	26051	26100	33	104	140	141
24101	24150	49	156	209	212	26101	26150	33	103	138	139
24151	24200	49	155	208	210	26151	26200	32	102	136	138
24201	24250	49	154	206	208	26201	26250	32	100	135	136
24251	24300	48	152	204	206	26251	26300	31	99	133	134
24301	24350	48	151	202	204	26301	26350	31	98	131	132
24351	24400	47	150	200	203	26351	26400	31	96	129	130
24401	24450	47	148	199	201	26401	26450	30	95	127	129
24451	24500	46	147	197	199	26451	26500	30	94	126	127
24501	24550	46	146	195	197	26501	26550	29	92	124	125
24551	24600	46	144	193	195	26551	26600	29	91	122	123
24601	24650	45	143	192	193	26601	26650	29	90	120	121
24651	24700	45	142	190	192	26651	26700	28	88	119	120
24701	24750	44	140	188	190	26701	26750	28	87	117	118
24751	24800	44	139	186	188	26751	26800	27	86	115	116
24801	24850	44	138	184	186	26801	26850	27	84	113	114
24851	24900	43	136	183	184	26851	26900	26	83	111	112
24901	24950	43	135	181	183	26901	26950	26	82	110	111
24951	25000	42	134	179	181	26951	27000	26	80	108	109
25001	25050	42	132	177	179	27001	27050	25	79	106	107
25051	25100	41	131	176	177	27051	27100	25	78	104	105
25101	25150	41	130	174	175	27101	27150	24	76	102	103
25151	25200	41	128	172	174	27151	27200	24	75	101	102
25201	25250	40	127	170	172	27201	27250	24	74	99	100
25251	25300	40	126	168	170	27251	27300	23	72	97	98
25301	25350	39	124	167	168	27301	27350	23	71	95	96
25351	25400	39	123	165	166	27351	27400	22	70	94	94
25401	25450	39	122	163	165	27401	27450	22	68	92	93
25451	25500	38	120	161	163	27451	27500	21	67	90	91
25501	25550	38	119	159	161	27501	27550	21	66	88	89
25551	25600	37	118	158	159	27551	27600	21	64	86	87
25601	25650	37	116	156	157	27601	27650	20	63	85	85
25651	25700	36	115	154	156	27651	27700	20	62	83	84
25701	25750	36	114	152	154	27701	27750	19	60	81	82
25751	25800	36	112	151	152	27751	27800	19	59	79	80
25801	25850	35	111	149	150	27801	27850	19	58	78	78
25851	25900	35	110	147	148	27851	27900	18	56	76	76
25901	25950	34	108	145	147	27901	27950	18	55	74	75
25951	26000	34	107	143	145	27951	28000	17	54	72	73

Continued on next page.

2021 Earned Income Tax Credit Table – *Continued*

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

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			
At least	**But Not Over**	**0**	**1**	**2**	**3**
		Your credit is . . .			
28001	28050	17	52	70	71
28051	28100	16	51	69	69
28101	28150	16	50	67	67
28151	28200	16	48	65	66
28201	28250	15	47	63	64
28251	28300	15	46	62	62
28301	28350	14	44	60	60
28351	28400	14	43	58	58
28401	28450	14	42	56	57
28451	28500	13	40	54	55
28501	28550	13	39	53	53
28551	28600	12	38	51	51
28601	28650	12	36	49	49
28651	28700	12	35	47	48
28701	28750	11	34	46	46
28751	28800	11	32	44	44
28801	28850	10	31	42	42
28851	28900	10	30	40	40
28901	28950	9	28	38	39
28951	29000	9	27	37	37
29001	29050	9	26	35	35
29051	29100	8	24	33	33
29101	29150	8	23	31	31
29151	29200	7	22	29	30
29201	29250	7	20	28	28
29251	29300	7	19	26	26
29301	29350	6	18	24	24
29351	29400	6	16	22	22
29401	29450	5	15	21	21
29451	29500	5	14	19	19
29501	29550	4	12	17	17
29551	29600	4	11	15	15
29601	29650	4	10	13	13
29651	29700	3	8	12	11
29701	29750	3	7	10	10
29751	29800	2	6	8	8
29801	29850	2	4	6	6
29851	29900	2	3	5	4
29901	29950	1	2	3	2
29951	30000	1	1	1	1