

New Donated Fresh Fruits or Vegetables Credit

2022

3814

Attach to your California tax return.

Name(s) as shown on your California tax return

SSN or ITIN CA Corporation no. FEIN

CA Secretary of State (SOS) file number

Part I Information on Donated Fresh Fruits, Vegetables, or Other Qualified Donation Items

1	(a) Date of donation (mm/dd/yyyy)	(b) Type of donated product	(c) Quantity donated	(d) Location by county	(e) Qualified value
a	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
b	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
c	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
d	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
e	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
f	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
g	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
i	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
j	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
l	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
m	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
n	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
o	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
p	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
q	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
r	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
s	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
t	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
u	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
v	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
2	Total qualified value. Add the amounts in column (e). Enter total here and on Part II, line 1.				<input type="radio"/>

Part II Available Credit

- 1 Qualified value of donated fresh fruits, vegetables, or other qualified donation items. See instructions. 1 _____
- 2 Multiply line 1 by 15% (.15) 2 _____
- 3 Credit received from pass through entities. See instructions. 3 _____
- 4 Credit carryover from prior year 4 _____
- 5 Total available credit. Add line 2, line 3, and line 4. 5 _____
- 6 a Enter the amount of the credit claimed on the current year tax return. See instructions.
(Do not include any assigned credit claimed on form FTB 3544, Part B.) 6a _____
- b Total credit assigned. Enter the total amount from form FTB 3544, Part A, column (g). If you are not a corporation,
 enter -0-. See instructions. 6b _____
- 7 Credit carryover to future years. Add line 6a and line 6b, subtract the result from line 5 7 _____

form FTB 3544, Assignment of Credit, or go to ftb.ca.gov and search for **credit assignment**.

F Carryover

If the available credit exceeds the current year tax liability or is limited by tentative minimum tax, the unused credit may be carried over to reduce the tax in the following seven years or until exhausted, whichever occurs first. Apply the carryover to the earliest taxable year possible. The carryover period for disallowed credit is extended, without regard to carryover provisions, by the number of taxable years the credit was not allowed. In no event can the credit be carried back and applied against a prior year's tax.

If you have a carryover, retain all records that document this credit and carryover used in prior years. The FTB may require access to these records.

Specific Line Instructions

Part I – Information on Donated Fresh Fruits, Vegetables, or Other Qualified Donation Items

Provide the date the qualified products were donated, the type, the quantity, the county in which the products originated, and the qualified value of the products.

When completing the table, if additional space is necessary, use additional forms FTB 3814 to report all qualified products being donated and their respective information.

Part II – Available Credit

Line 1 – Enter the qualified value of the donated fruits, vegetables or other qualified donation items grown, processed, or both grown and processed.

Note: Any deduction allowed for these same costs must be reduced by the amount of credit figured for the current taxable year (the amount shown on line 5).

Line 3 – If you received pass-through donated fresh fruits or vegetables credit(s) from S corporations, estates, trusts, partnerships, or LLCs classified as partnerships, add the amounts and enter the total.

Line 6a – Credit claimed

Do not include assigned credits claimed on form FTB 3544, Part B, List of Assigned Credit Received and/or Claimed by Assignee.

This amount may be less than the amount on line 5 if your credit is limited by your tax liability. For more information, see General Information D, Limitations, and refer to the credit instructions in your tax booklet. Use credit code **238** when you claim this credit.

Line 6b – Total credit assigned

Corporations that assign credit to other corporations within the same combined reporting group must complete form FTB 3544, Part A, Election to Assign Credit Within Combined Reporting Group. Enter the total amount of credit assigned from form FTB 3544, Part A, column (g) on this line.

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.