

2020 California Earned Income Tax Credit

3514

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

Name(s) as shown on tax return

Your SSN or ITIN

Before you begin:

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

If you are claiming the California EITC, you must provide your date of birth (DOB), and spouse's/ Registered Domestic Partner's (RDP's) DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).

Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? Yes No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? Yes No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 11) ● 2 .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27) ● 3 .00

Part II Investment Income Information

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

Part III Qualifying Child Information

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

Qualifying Child Information

	Child 1	Child 2	Child 3
5 First name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN or ITIN. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 2001 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2020, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2020? If yes, go to line 10. If no, stop here. The child is not a qualifying child.	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2020. Do not enter more than 366 days. See instructions.	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>



	Child 1	Child 2	Child 3
12 a Child's physical address during 2020 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
b City.	<input type="text"/>	<input type="text"/>	<input type="text"/>
c State.	<input type="text"/>	<input type="text"/>	<input type="text"/>
d ZIP code.	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	<input type="text"/>	<input type="text"/>	13	.00
14 IHSS payments. See instructions.	<input type="text"/>	<input type="text"/>	14	.00
15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions.	<input type="text"/>	<input type="text"/>	15	.00
16 Subtract line 14 and line 15 from line 13.	<input type="text"/>	<input type="text"/>	16	.00
17 Nontaxable combat pay. See instructions.	<input type="text"/>	<input type="text"/>	17	.00
18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions.	<input type="text"/>	<input type="text"/>	18	.00
a Business name.	<input type="text"/>			
b Business address.	<input type="text"/>			
City, state, and ZIP code.	<input type="text"/>			
c Business license number.	<input type="text"/>			
d SEIN.	<input type="text"/>			
e Business code.	<input type="text"/>			
19 California Earned Income. Add line 16, line 17, and line 18.	<input type="text"/>	<input type="text"/>	19	.00

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

20 California EITC. Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23.	<input type="text"/>	<input type="text"/>	20	.00
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Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit

- 21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 21 .
- 22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.
This amount should also be entered on Form 540NR, line 85. . . . 22 .00

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

- 23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . . 23 .00
- 24 **Available Young Child Tax Credit.** 24 1,000 .00
- If the amount on line 23 is \$25,000 or less, skip lines 25 through 27 and enter \$1,000 on line 28. If applicable, complete lines 29 and 30.
 - If the amount on line 23 is greater than \$25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.
- 25 Excess Earned Income over threshold. Subtract \$25,000 from line 23. . . . 25 .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . . 26 .
- 27 **Reduction amount.** Multiply line 26 by \$20. Enter the result as a decimal out to two decimal places, **do not** round. . . . 27 .
- 28 **Young Child Tax Credit.**
- If you did not need to complete lines 25 through 27, your credit is the \$1,000 from line 24.
 - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . . 28 .00

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

- 29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . . 29 .
- 30 **Nonresident or Part-Year Resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86. . . . 30 .00

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2020 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

Expansion for Credits Eligibility – For taxable years beginning on or after January 1, 2020, California expanded Earned Income Tax Credit (EITC) and Young Child Tax Credit (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 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 General Information B, Differences in California and Federal Law and Specific Instructions, Step 5, line 13 and line 18.

General Information

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

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

Registered Domestic Partners (RDPs)

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

California Earned Income Tax Credit

The refundable California 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

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.

A Purpose

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

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 \$56,844 to qualify for the federal credit, and 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.
- 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 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 What's New 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 below 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 below 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. Federal AGI

In taxable year 2020, 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 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 2020?
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 184 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 8. If the result is zero or less, enter -0- 9 _____
10	Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040), line 22 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 \$3,882 ? 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 \$3,882 ? 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 2020 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2020, 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 2020 or is filing a joint return for 2020 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 2020. 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 2020?
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 2020? (Answer “No” if the other person is not required to file, and is not filing, a 2020 tax return or is filing a 2020 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 2020. If your child was born alive and died in 2020 and did not have an SSN, enter “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 2020 return (including extensions), you cannot claim the EITC (or YCTC) on either your original or an amended 2020 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 2020 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 2020 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 2020, 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 2020. To qualify, the child must have the same principal place of residence in California as you for more than half of 2020, defined as 184 days or more. If the child was born or died in 2020 and your home was the child’s home for more than half the time he or she was alive during 2020, enter “366”. Do not enter more than 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 2020. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2020. If the child lived with you in California for more than half of 2020, 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 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 2020? (Answer “Yes” if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2003.) If your spouse/RDP died in 2020 (or if you are preparing a return for someone who died in 2020), 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 2020?

Yes Continue.

No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2020? 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 2020? (Answer “No” if the other person is not required to file, and is not filing, a 2020 tax return or is filing a 2020 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 2020 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.

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

Enter the amount included on line 13, that you received as Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable 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 14 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 or Schedule F, 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 **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 \$3,757?
 - 1 qualifying child, is the amount on line 3 less than \$5,642?
 - 2 or more qualifying children, is the amount on line 3 less than \$7,920?
- 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 the 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, the eligible individual's spouse (if married), who have a 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.

2020 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.

- 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	243	1,091	1,284	1,444
3,801	3,850	240	1,106	1,301	1,463
3,851	3,900	237	1,120	1,318	1,482
3,901	3,950	233	1,134	1,335	1,502
3,951	4,000	230	1,149	1,352	1,521

Continued on next page.

2020 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.

- 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	227	1,163	1,369	1,540
4,051	4,100	224	1,178	1,386	1,559
4,101	4,150	220	1,192	1,403	1,578
4,151	4,200	217	1,207	1,420	1,597
4,201	4,250	214	1,221	1,437	1,616
4,251	4,300	211	1,236	1,454	1,635
4,301	4,350	207	1,250	1,471	1,655
4,351	4,400	204	1,265	1,488	1,674
4,401	4,450	203	1,279	1,505	1,693
4,451	4,500	202	1,293	1,522	1,712
4,501	4,550	202	1,308	1,539	1,731
4,551	4,600	201	1,322	1,556	1,750
4,601	4,650	201	1,337	1,573	1,769
4,651	4,700	201	1,351	1,590	1,788
4,701	4,750	200	1,366	1,607	1,808
4,751	4,800	200	1,380	1,624	1,827
4,801	4,850	199	1,395	1,641	1,846
4,851	4,900	199	1,409	1,658	1,865
4,901	4,950	199	1,423	1,675	1,884
4,951	5,000	198	1,438	1,692	1,903
5,001	5,050	198	1,452	1,709	1,922
5,051	5,100	197	1,467	1,726	1,941
5,101	5,150	197	1,481	1,743	1,961
5,151	5,200	197	1,496	1,760	1,980
5,201	5,250	196	1,510	1,777	1,999
5,251	5,300	196	1,525	1,794	2,018
5,301	5,350	195	1,539	1,811	2,037
5,351	5,400	195	1,554	1,828	2,056
5,401	5,450	195	1,568	1,845	2,075
5,451	5,500	194	1,582	1,862	2,094
5,501	5,550	194	1,597	1,879	2,114
5,551	5,600	194	1,611	1,896	2,133
5,601	5,650	193	1,626	1,913	2,152
5,651	5,700	193	1,621	1,930	2,171
5,701	5,750	192	1,606	1,947	2,190
5,751	5,800	192	1,592	1,964	2,209
5,801	5,850	192	1,578	1,981	2,228
5,851	5,900	191	1,563	1,998	2,247
5,901	5,950	191	1,549	2,015	2,267
5,951	6,000	190	1,534	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	190	1,520	2,049	2,305
6,051	6,100	190	1,505	2,066	2,324
6,101	6,150	189	1,491	2,083	2,343
6,151	6,200	189	1,476	2,100	2,362
6,201	6,250	188	1,462	2,117	2,381
6,251	6,300	188	1,447	2,134	2,400
6,301	6,350	188	1,433	2,151	2,420
6,351	6,400	187	1,419	2,168	2,439
6,401	6,450	187	1,404	2,185	2,458
6,451	6,500	186	1,390	2,202	2,477
6,501	6,550	186	1,375	2,219	2,496
6,551	6,600	186	1,361	2,236	2,515
6,601	6,650	185	1,346	2,253	2,534
6,651	6,700	185	1,332	2,270	2,553
6,701	6,750	184	1,317	2,287	2,573
6,751	6,800	184	1,303	2,304	2,592
6,801	6,850	184	1,289	2,321	2,611
6,851	6,900	183	1,274	2,338	2,630
6,901	6,950	183	1,260	2,355	2,649
6,951	7,000	182	1,245	2,372	2,668
7,001	7,050	182	1,231	2,389	2,687
7,051	7,100	182	1,216	2,406	2,706
7,101	7,150	181	1,202	2,423	2,726
7,151	7,200	181	1,187	2,440	2,745
7,201	7,250	180	1,173	2,457	2,764
7,251	7,300	180	1,158	2,474	2,783
7,301	7,350	180	1,144	2,491	2,802
7,351	7,400	179	1,130	2,508	2,821
7,401	7,450	179	1,115	2,525	2,840
7,451	7,500	178	1,101	2,542	2,859
7,501	7,550	178	1,086	2,559	2,879
7,551	7,600	178	1,072	2,576	2,898
7,601	7,650	177	1,057	2,593	2,917
7,651	7,700	177	1,043	2,610	2,936
7,701	7,750	177	1,028	2,627	2,955
7,751	7,800	176	1,014	2,644	2,974
7,801	7,850	176	1,000	2,661	2,993
7,851	7,900	175	985	2,678	3,012
7,901	7,950	175	971	2,691	3,027
7,951	8,000	175	956	2,674	3,008

Continued on next page.

2020 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.

- 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	174	942	2,657	2,989
8,051	8,100	174	927	2,640	2,970
8,101	8,150	173	913	2,623	2,951
8,151	8,200	173	898	2,606	2,932
8,201	8,250	173	884	2,589	2,913
8,251	8,300	172	869	2,572	2,893
8,301	8,350	172	855	2,555	2,874
8,351	8,400	171	841	2,538	2,855
8,401	8,450	171	826	2,521	2,836
8,451	8,500	171	812	2,504	2,817
8,501	8,550	170	797	2,487	2,798
8,551	8,600	170	783	2,470	2,779
8,601	8,650	169	768	2,453	2,760
8,651	8,700	169	754	2,436	2,740
8,701	8,750	169	739	2,419	2,721
8,751	8,800	168	725	2,402	2,702
8,801	8,850	168	711	2,385	2,683
8,851	8,900	167	696	2,368	2,664
8,901	8,950	167	682	2,351	2,645
8,951	9,000	167	667	2,334	2,626
9,001	9,050	166	653	2,317	2,607
9,051	9,100	166	638	2,300	2,587
9,101	9,150	165	624	2,283	2,568
9,151	9,200	165	609	2,266	2,549
9,201	9,250	165	595	2,249	2,530
9,251	9,300	164	580	2,232	2,511
9,301	9,350	164	566	2,215	2,492
9,351	9,400	163	552	2,198	2,473
9,401	9,450	163	537	2,181	2,454
9,451	9,500	163	523	2,164	2,434
9,501	9,550	162	511	2,147	2,415
9,551	9,600	162	510	2,130	2,396
9,601	9,650	162	509	2,113	2,377
9,651	9,700	161	508	2,096	2,358
9,701	9,750	161	506	2,079	2,339
9,751	9,800	160	505	2,062	2,320
9,801	9,850	160	504	2,045	2,301
9,851	9,900	160	503	2,028	2,281
9,901	9,950	159	501	2,011	2,262
9,951	10,000	159	500	1,994	2,243

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	158	499	1,977	2,224
10,051	10,100	158	498	1,960	2,205
10,101	10,150	158	496	1,943	2,186
10,151	10,200	157	495	1,926	2,167
10,201	10,250	157	494	1,909	2,148
10,251	10,300	156	493	1,892	2,128
10,301	10,350	156	491	1,875	2,109
10,351	10,400	156	490	1,858	2,090
10,401	10,450	155	489	1,841	2,071
10,451	10,500	155	488	1,824	2,052
10,501	10,550	154	486	1,807	2,033
10,551	10,600	154	485	1,790	2,014
10,601	10,650	154	484	1,773	1,995
10,651	10,700	153	483	1,756	1,975
10,701	10,750	153	481	1,739	1,956
10,751	10,800	152	480	1,722	1,937
10,801	10,850	152	479	1,705	1,918
10,851	10,900	152	478	1,688	1,899
10,901	10,950	151	476	1,671	1,880
10,951	11,000	151	475	1,654	1,861
11,001	11,050	150	474	1,637	1,842
11,051	11,100	150	473	1,620	1,822
11,101	11,150	150	471	1,603	1,803
11,151	11,200	149	470	1,586	1,784
11,201	11,250	149	469	1,569	1,765
11,251	11,300	148	468	1,552	1,746
11,301	11,350	148	466	1,535	1,727
11,351	11,400	148	465	1,518	1,708
11,401	11,450	147	464	1,501	1,689
11,451	11,500	147	463	1,484	1,669
11,501	11,550	146	461	1,467	1,650
11,551	11,600	146	460	1,450	1,631
11,601	11,650	146	459	1,433	1,612
11,651	11,700	145	458	1,416	1,593
11,701	11,750	145	456	1,399	1,574
11,751	11,800	145	455	1,382	1,555
11,801	11,850	144	454	1,365	1,536
11,851	11,900	144	453	1,348	1,516
11,901	11,950	143	451	1,331	1,497
11,951	12,000	143	450	1,314	1,478

Continued on next page.

2020 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.

- 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	143	449	1,297	1,459
12,051	12,100	142	448	1,280	1,440
12,101	12,150	142	446	1,263	1,421
12,151	12,200	141	445	1,246	1,402
12,201	12,250	141	444	1,229	1,383
12,251	12,300	141	443	1,212	1,363
12,301	12,350	140	441	1,195	1,344
12,351	12,400	140	440	1,178	1,325
12,401	12,450	139	439	1,161	1,306
12,451	12,500	139	438	1,144	1,287
12,501	12,550	139	436	1,127	1,268
12,551	12,600	138	435	1,110	1,249
12,601	12,650	138	434	1,093	1,230
12,651	12,700	137	433	1,076	1,210
12,701	12,750	137	431	1,059	1,191
12,751	12,800	137	430	1,042	1,172
12,801	12,850	136	429	1,025	1,153
12,851	12,900	136	428	1,008	1,134
12,901	12,950	135	426	991	1,115
12,951	13,000	135	425	974	1,096
13,001	13,050	135	424	957	1,077
13,051	13,100	134	423	940	1,057
13,101	13,150	134	421	923	1,038
13,151	13,200	133	420	906	1,019
13,201	13,250	133	419	889	1,000
13,251	13,300	133	418	872	981
13,301	13,350	132	416	855	962
13,351	13,400	132	415	838	943
13,401	13,450	131	414	821	924
13,451	13,500	131	413	804	904
13,501	13,550	131	411	787	885
13,551	13,600	130	410	770	866
13,601	13,650	130	409	753	847
13,651	13,700	129	408	736	828
13,701	13,750	129	406	719	809
13,751	13,800	129	405	702	790
13,801	13,850	128	404	685	771
13,851	13,900	128	403	668	751
13,901	13,950	128	401	651	732
13,951	14,000	127	400	634	713

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	127	399	617	694
14,051	14,100	126	398	600	675
14,101	14,150	126	397	583	656
14,151	14,200	126	395	566	637
14,201	14,250	125	394	549	618
14,251	14,300	125	393	532	598
14,301	14,350	124	392	515	579
14,351	14,400	124	390	510	560
14,401	14,450	124	389	509	541
14,451	14,500	123	388	507	522
14,501	14,550	123	387	506	511
14,551	14,600	122	385	504	509
14,601	14,650	122	384	502	507
14,651	14,700	122	383	501	506
14,701	14,750	121	382	499	504
14,751	14,800	121	380	497	503
14,801	14,850	120	379	496	501
14,851	14,900	120	378	494	499
14,901	14,950	120	377	492	498
14,951	15,000	119	375	491	496
15,001	15,050	119	374	489	494
15,051	15,100	118	373	488	493
15,101	15,150	118	372	486	491
15,151	15,200	118	370	484	489
15,201	15,250	117	369	483	488
15,251	15,300	117	368	481	486
15,301	15,350	116	367	479	484
15,351	15,400	116	365	478	483
15,401	15,450	116	364	476	481
15,451	15,500	115	363	474	479
15,501	15,550	115	362	473	478
15,551	15,600	114	360	471	476
15,601	15,650	114	359	470	474
15,651	15,700	114	358	468	473
15,701	15,750	113	357	466	471
15,751	15,800	113	355	465	469
15,801	15,850	112	354	463	468
15,851	15,900	112	353	461	466
15,901	15,950	112	352	460	464
15,951	16,000	111	350	458	463

Continued on next page.

2020 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.

- 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	111	349	456	461
16,051	16,100	111	348	455	460
16,101	16,150	110	347	453	458
16,151	16,200	110	345	452	456
16,201	16,250	109	344	450	455
16,251	16,300	109	343	448	453
16,301	16,350	109	342	447	451
16,351	16,400	108	340	445	450
16,401	16,450	108	339	443	448
16,451	16,500	107	338	442	446
16,501	16,550	107	337	440	445
16,551	16,600	107	335	438	443
16,601	16,650	106	334	437	441
16,651	16,700	106	333	435	440
16,701	16,750	105	332	434	438
16,751	16,800	105	330	432	436
16,801	16,850	105	329	430	435
16,851	16,900	104	328	429	433
16,901	16,950	104	327	427	431
16,951	17,000	103	325	425	430
17,001	17,050	103	324	424	428
17,051	17,100	103	323	422	426
17,101	17,150	102	322	420	425
17,151	17,200	102	320	419	423
17,201	17,250	101	319	417	422
17,251	17,300	101	318	416	420
17,301	17,350	101	317	414	418
17,351	17,400	100	315	412	417
17,401	17,450	100	314	411	415
17,451	17,500	99	313	409	413
17,501	17,550	99	312	407	412
17,551	17,600	99	310	406	410
17,601	17,650	98	309	404	408
17,651	17,700	98	308	402	407
17,701	17,750	97	307	401	405
17,751	17,800	97	305	399	403
17,801	17,850	97	304	398	402
17,851	17,900	96	303	396	400
17,901	17,950	96	302	394	398
17,951	18,000	95	300	393	397

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	95	299	391	395
18,051	18,100	95	298	389	393
18,101	18,150	94	297	388	392
18,151	18,200	94	295	386	390
18,201	18,250	94	294	384	388
18,251	18,300	93	293	383	387
18,301	18,350	93	292	381	385
18,351	18,400	92	290	380	383
18,401	18,450	92	289	378	382
18,451	18,500	92	288	376	380
18,501	18,550	91	287	375	379
18,551	18,600	91	285	373	377
18,601	18,650	90	284	371	375
18,651	18,700	90	283	370	374
18,701	18,750	90	282	368	372
18,751	18,800	89	280	366	370
18,801	18,850	89	279	365	369
18,851	18,900	88	278	363	367
18,901	18,950	88	277	362	365
18,951	19,000	88	275	360	364
19,001	19,050	87	274	358	362
19,051	19,100	87	273	357	360
19,101	19,150	86	272	355	359
19,151	19,200	86	270	353	357
19,201	19,250	86	269	352	355
19,251	19,300	85	268	350	354
19,301	19,350	85	267	348	352
19,351	19,400	84	265	347	350
19,401	19,450	84	264	345	349
19,451	19,500	84	263	344	347
19,501	19,550	83	262	342	345
19,551	19,600	83	260	340	344
19,601	19,650	82	259	339	342
19,651	19,700	82	258	337	340
19,701	19,750	82	257	335	339
19,751	19,800	81	255	334	337
19,801	19,850	81	254	332	336
19,851	19,900	80	253	330	334
19,901	19,950	80	252	329	332
19,951	20,000	80	250	327	331

Continued on next page.

2020 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.

- 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 . . .			
20,001	20,050	79	249	326	329
20,051	20,100	79	248	324	327
20,101	20,150	79	247	322	326
20,151	20,200	78	245	321	324
20,201	20,250	78	244	319	322
20,251	20,300	77	243	317	321
20,301	20,350	77	242	316	319
20,351	20,400	77	240	314	317
20,401	20,450	76	239	312	316
20,451	20,500	76	238	311	314
20,501	20,550	75	237	309	312
20,551	20,600	75	235	308	311
20,601	20,650	75	234	306	309
20,651	20,700	74	233	304	307
20,701	20,750	74	232	303	306
20,751	20,800	73	230	301	304
20,801	20,850	73	229	299	302
20,851	20,900	73	228	298	301
20,901	20,950	72	227	296	299
20,951	21,000	72	225	294	298
21,001	21,050	71	224	293	296
21,051	21,100	71	223	291	294
21,101	21,150	71	222	290	293
21,151	21,200	70	220	288	291
21,201	21,250	70	219	286	289
21,251	21,300	69	218	285	288
21,301	21,350	69	217	283	286
21,351	21,400	69	215	281	284
21,401	21,450	68	214	280	283
21,451	21,500	68	213	278	281
21,501	21,550	67	212	276	279
21,551	21,600	67	210	275	278
21,601	21,650	67	209	273	276
21,651	21,700	66	208	272	274
21,701	21,750	66	207	270	273
21,751	21,800	65	205	268	271
21,801	21,850	65	204	267	269
21,851	21,900	65	203	265	268
21,901	21,950	64	202	263	266
21,951	22,000	64	200	262	264

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	63	199	260	263
22,051	22,100	63	198	258	261
22,101	22,150	63	197	257	259
22,151	22,200	62	195	255	258
22,201	22,250	62	194	254	256
22,251	22,300	62	193	252	255
22,301	22,350	61	192	250	253
22,351	22,400	61	190	249	251
22,401	22,450	60	189	247	250
22,451	22,500	60	188	245	248
22,501	22,550	60	187	244	246
22,551	22,600	59	185	242	245
22,601	22,650	59	184	240	243
22,651	22,700	58	183	239	241
22,701	22,750	58	182	237	240
22,751	22,800	58	180	236	238
22,801	22,850	57	179	234	236
22,851	22,900	57	178	232	235
22,901	22,950	56	177	231	233
22,951	23,000	56	175	229	231
23,001	23,050	56	174	227	230
23,051	23,100	55	173	226	228
23,101	23,150	55	172	224	226
23,151	23,200	54	170	222	225
23,201	23,250	54	169	221	223
23,251	23,300	54	168	219	221
23,301	23,350	53	167	218	220
23,351	23,400	53	165	216	218
23,401	23,450	52	164	214	217
23,451	23,500	52	163	213	215
23,501	23,550	52	162	211	213
23,551	23,600	51	160	209	212
23,601	23,650	51	159	208	210
23,651	23,700	50	158	206	208
23,701	23,750	50	157	204	207
23,751	23,800	50	155	203	205
23,801	23,850	49	154	201	203
23,851	23,900	49	153	200	202
23,901	23,950	48	152	198	200
23,951	24,000	48	150	196	198

Continued on next page.

2020 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	48	149	195	197
24,051	24,100	47	148	193	195
24,101	24,150	47	147	191	193
24,151	24,200	46	145	190	192
24,201	24,250	46	144	188	190
24,251	24,300	46	143	186	188
24,301	24,350	45	142	185	187
24,351	24,400	45	140	183	185
24,401	24,450	45	139	182	183
24,451	24,500	44	138	180	182
24,501	24,550	44	137	178	180
24,551	24,600	43	135	177	178
24,601	24,650	43	134	175	177
24,651	24,700	43	133	173	175
24,701	24,750	42	132	172	174
24,751	24,800	42	130	170	172
24,801	24,850	41	129	168	170
24,851	24,900	41	128	167	169
24,901	24,950	41	127	165	167
24,951	25,000	40	125	164	165
25,001	25,050	40	124	162	164
25,051	25,100	39	123	160	162
25,101	25,150	39	122	159	160
25,151	25,200	39	120	157	159
25,201	25,250	38	119	155	157
25,251	25,300	38	118	154	155
25,301	25,350	37	117	152	154
25,351	25,400	37	115	150	152
25,401	25,450	37	114	149	150
25,451	25,500	36	113	147	149
25,501	25,550	36	112	146	147
25,551	25,600	35	110	144	145
25,601	25,650	35	109	142	144
25,651	25,700	35	108	141	142
25,701	25,750	34	107	139	140
25,751	25,800	34	105	137	139
25,801	25,850	33	104	136	137
25,851	25,900	33	103	134	135
25,901	25,950	33	102	132	134
25,951	26,000	32	100	131	132

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	32	99	129	131
26,051	26,100	31	98	128	129
26,101	26,150	31	97	126	127
26,151	26,200	31	95	124	126
26,201	26,250	30	94	123	124
26,251	26,300	30	93	121	122
26,301	26,350	29	92	119	121
26,351	26,400	29	90	118	119
26,401	26,450	29	89	116	117
26,451	26,500	28	88	114	116
26,501	26,550	28	87	113	114
26,551	26,600	28	85	111	112
26,601	26,650	27	84	110	111
26,651	26,700	27	83	108	109
26,701	26,750	26	82	106	107
26,751	26,800	26	80	105	106
26,801	26,850	26	79	103	104
26,851	26,900	25	78	101	102
26,901	26,950	25	77	100	101
26,951	27,000	24	75	98	99
27,001	27,050	24	74	96	97
27,051	27,100	24	73	95	96
27,101	27,150	23	72	93	94
27,151	27,200	23	70	92	93
27,201	27,250	22	69	90	91
27,251	27,300	22	68	88	89
27,301	27,350	22	67	87	88
27,351	27,400	21	65	85	86
27,401	27,450	21	64	83	84
27,451	27,500	20	63	82	83
27,501	27,550	20	62	80	81
27,551	27,600	20	60	78	79
27,601	27,650	19	59	77	78
27,651	27,700	19	58	75	76
27,701	27,750	18	57	74	74
27,751	27,800	18	55	72	73
27,801	27,850	18	54	70	71
27,851	27,900	17	53	69	69
27,901	27,950	17	52	67	68
27,951	28,000	16	50	65	66

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2020 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	16	49	64	64
28,051	28,100	16	48	62	63
28,101	28,150	15	47	60	61
28,151	28,200	15	45	59	59
28,201	28,250	14	44	57	58
28,251	28,300	14	43	56	56
28,301	28,350	14	42	54	54
28,351	28,400	13	40	52	53
28,401	28,450	13	39	51	51
28,451	28,500	12	38	49	50
28,501	28,550	12	37	47	48
28,551	28,600	12	35	46	46
28,601	28,650	11	34	44	45
28,651	28,700	11	33	42	43
28,701	28,750	11	32	41	41
28,751	28,800	10	30	39	40
28,801	28,850	10	29	38	38
28,851	28,900	9	28	36	36
28,901	28,950	9	27	34	35
28,951	29,000	9	25	33	33
29,001	29,050	8	24	31	31
29,051	29,100	8	23	29	30
29,101	29,150	7	22	28	28
29,151	29,200	7	20	26	26
29,201	29,250	7	19	24	25
29,251	29,300	6	18	23	23
29,301	29,350	6	17	21	21
29,351	29,400	5	15	20	20
29,401	29,450	5	14	18	18
29,451	29,500	5	13	16	16
29,501	29,550	4	12	15	15
29,551	29,600	4	10	13	13
29,601	29,650	3	9	11	11
29,651	29,700	3	8	10	10
29,701	29,750	3	7	8	8
29,751	29,800	2	5	6	7
29,801	29,850	2	4	5	5
29,851	29,900	1	3	3	3
29,901	29,950	1	2	2	2
29,951	30,000	1	1	1	1