

New Donated Fresh Fruits or Vegetables Credit

2025
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	☐			☐	☐	
b	☐			☐	☐	
c	☐			☐	☐	
d	☐			☐	☐	
e	☐			☐	☐	
f	☐			☐	☐	
g	☐			☐	☐	
h	☐			☐	☐	
i	☐			☐	☐	
j	☐			☐	☐	
k	☐			☐	☐	
l	☐			☐	☐	
m	☐			☐	☐	
n	☐			☐	☐	
o	☐			☐	☐	
p	☐			☐	☐	
q	☐			☐	☐	
r	☐			☐	☐	
s	☐			☐	☐	
t	☐			☐	☐	
u	☐			☐	☐	
2	Total qualified value. Add the amounts in column (e). Enter total here and on Part II, line 1.					☐

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	_____
	c Credit amount to be elected as refundable in future years. See instructions.	☐ 6c	_____
7	Credit carryover available for future years. Add lines 6a, 6b, and 6c, subtract the result from line 5.	☐ 7	_____