

2019 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

SSN

Before you begin:

If you claim the 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 Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse'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 8b) **2** .00
- 3** Federal EIC (federal Form 1040 or 1040-SR, line 18a). . . . **3** .00

Part II Investment Income Information

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

Part III Qualifying Child InformationYou 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 ☒		☒	
6 Last name. ☒		☒	
7 SSN ☒		☒	
8 Date of birth (mm/dd/yyyy). If born after 2000 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. ☒		☒	
9 a Was the child under age 24 at the end of 2019, 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. ☒ ☐ Yes ☐ No	☒ ☐ Yes ☐ No	☒ ☐ Yes ☐ No	☒ ☐ Yes ☐ No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child. ☒ ☐ Yes ☐ No	☒ ☐ Yes ☐ No	☒ ☐ Yes ☐ No	☒ ☐ Yes ☐ No
10 Child's relationship to you. See instructions. ☒		☒	
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions. ☒		☒	

	Child 1	Child 2	Child 3
12 a Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . .			
b City.			
c State.			
d ZIP code.			

Part IV California Earned Income

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	13			.00
14 IHSS payments. See instructions.	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.	15			.00
16 Subtract line 14 and line 15 from line 13.	16			.00
17 Nontaxable combat pay. See instructions.	17			.00
18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions.	18			.00
a Business name.				
b Business address.				
City, state, and ZIP code.				
c Business license number				
d SEIN.				
e Business code				
19 California Earned Income. Add line 16, line 17, and line 18.	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.	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. ☐ 22 . .00
This amount should also be entered on Form 540NR, line 85.

Part VII Young Child Tax Credit (YCTC) (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, also enter \$1,000 on line 28 and skip lines 25 through 27. 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 29 by line 28. ☐ 30 . .00
This amount should also be entered on Form 540NR, line 86.

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2019 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

Young Child Tax Credit – For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California Earned Income Tax Credit (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.

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.

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.

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 \$55,952 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.

Specific Instructions

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 2019, is the amount on federal Form 1040 or 1040-SR, line 8b 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 social security number (SSN) that allows you to work and is valid for EITC purposes? See line 7, "Valid SSN" within Step 3, Qualifying Child, for a full definition.

Yes Continue.

No Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes Stop here, you cannot take the credit.

No Continue.

d. Are you filing federal Form 2555, Foreign Earned Income?

Yes Stop here, you cannot take the credit.

No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2019?

Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

No Continue.

f. 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.

g. 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 Form 1040 or 1040-SR, line 2a and line 2b
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends
Capital Gain Net Income	
5	Enter the amount from federal Form 1040 or 1040-SR, line 6. If the result is less than zero, enter -0-
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)
7	Subtract line 6 from line 5. (If the result is less than zero, enter -0-)
Passive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040 or 1040-SR), Additional Income and Adjustments to Income, line 5
Other Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040 or 1040-SR), line 8. If the result is zero or less, enter -0-
10	Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Schedule 1 (Form 1040 or 1040-SR), line 22.
11	Subtract line 10 from line 9. (If the result is less than zero, enter -0-)
Investment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income
13	Is the amount on line 12 more than \$3,828 ? 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 10	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 \$3,828 ? 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 2019 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2019, 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 2019 or is filing a joint return for 2019 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 2019. 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 2019?
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 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 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

The child must have a valid SSN, as defined below, unless the child was born and died in 2019. If your child was born alive and died in 2019 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. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, 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 by the due date of your 2019 return (including extensions), you cannot claim the EITC on either your original or an amended 2019 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2019 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2019 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 2019, 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 2019. To qualify, the child must have the same principal place of residence in California as you for more than half of 2019, defined as 183 days or more. If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "365". Do not enter more than 365 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 2019. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2019. If the child lived with you in California for more than half of 2019, 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 8b 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 2019? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2002.) If your spouse/RDP died in 2019 (or if you are preparing a return for someone who died in 2019), 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 2019?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2019? 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 2019? (Answer "No" if the other person is not required to file, and is not filing, a 2019 tax return or is filing a 2019 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 2019 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 amount from Form 540, line 12; Form 540 2EZ, line 9; or Form 540NR, line 12.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040 or 1040-SR), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

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, Wage and Tax Statement, 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, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065).

Worksheet 3 – Business Income or (Loss)

- | | | |
|----------|--|----------------|
| 1 | Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), line 3 | 1 _____ |
| 2 | Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040 or 1040-SR), 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 or 1040-SR), 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 8b **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 \$3,705?
 - 1 qualifying child, is the amount on line 3 less than \$5,564?
 - 2 qualifying children, is the amount on line 3 less than \$7,811?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,811?**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** _____
Look at 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** _____

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 21 by line 20 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form.
- You have at least one qualifying child for the California EITC.
- Your qualifying child is younger than six years old as of the last day of the taxable year.

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.

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 EITC Worksheet 4, enter the CA Exemption Credit Percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Multiply line 29 by line 28 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

2019 Earned Income Tax Credit Table

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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 . . .					
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 . . .		And your number of qualifying children is			
At least	But Not Over	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	240	1077	1267	1425
3751	3800	236	1091	1284	1444
3801	3850	233	1106	1301	1463
3851	3900	230	1120	1318	1482
3901	3950	227	1134	1335	1502
3951	4000	223	1149	1352	1521

2019 Earned Income Tax Credit Table

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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 . . .					
4001	4050	220	1163	1369	1540
4051	4100	217	1178	1386	1559
4101	4150	214	1192	1403	1578
4151	4200	210	1207	1420	1597
4201	4250	207	1221	1437	1616
4251	4300	204	1236	1454	1635
4301	4350	201	1250	1471	1655
4351	4400	200	1265	1488	1674
4401	4450	199	1279	1505	1693
4451	4500	199	1293	1522	1712
4501	4550	199	1308	1539	1731
4551	4600	198	1322	1556	1750
4601	4650	198	1337	1573	1769
4651	4700	197	1351	1590	1788
4701	4750	197	1366	1607	1808
4751	4800	197	1380	1624	1827
4801	4850	196	1395	1641	1846
4851	4900	196	1409	1658	1865
4901	4950	195	1423	1675	1884
4951	5000	195	1438	1692	1903
5001	5050	195	1452	1709	1922
5051	5100	194	1467	1726	1941
5101	5150	194	1481	1743	1961
5151	5200	193	1496	1760	1980
5201	5250	193	1510	1777	1999
5251	5300	193	1525	1794	2018
5301	5350	192	1539	1811	2037
5351	5400	192	1554	1828	2056
5401	5450	192	1568	1845	2075
5451	5500	191	1582	1862	2094
5501	5550	191	1597	1879	2114
5551	5600	190	1605	1896	2133
5601	5650	190	1590	1913	2152
5651	5700	190	1576	1930	2171
5701	5750	189	1561	1947	2190
5751	5800	189	1547	1964	2209
5801	5850	188	1532	1981	2228
5851	5900	188	1518	1998	2247
5901	5950	188	1504	2015	2267
5951	6000	187	1489	2032	2286

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 . . .					
6001	6050	187	1475	2049	2305
6051	6100	186	1460	2066	2324
6101	6150	186	1446	2083	2343
6151	6200	186	1431	2100	2362
6201	6250	185	1417	2117	2381
6251	6300	185	1402	2134	2400
6301	6350	184	1388	2151	2420
6351	6400	184	1373	2168	2439
6401	6450	184	1359	2185	2458
6451	6500	183	1345	2202	2477
6501	6550	183	1330	2219	2496
6551	6600	183	1316	2236	2515
6601	6650	182	1301	2253	2534
6651	6700	182	1287	2270	2553
6701	6750	181	1272	2287	2573
6751	6800	181	1258	2304	2592
6801	6850	181	1243	2321	2611
6851	6900	180	1229	2338	2630
6901	6950	180	1215	2355	2649
6951	7000	179	1200	2372	2668
7001	7050	179	1186	2389	2687
7051	7100	179	1171	2406	2706
7101	7150	178	1157	2423	2726
7151	7200	178	1142	2440	2745
7201	7250	177	1128	2457	2764
7251	7300	177	1113	2474	2783
7301	7350	177	1099	2491	2802
7351	7400	176	1084	2508	2821
7401	7450	176	1070	2525	2840
7451	7500	175	1056	2542	2859
7501	7550	175	1041	2559	2879
7551	7600	175	1027	2576	2898
7601	7650	174	1012	2593	2917
7651	7700	174	998	2610	2936
7701	7750	174	983	2627	2955
7751	7800	173	969	2644	2974
7801	7850	173	954	2651	2982
7851	7900	172	940	2634	2963
7901	7950	172	926	2617	2944
7951	8000	172	911	2600	2925

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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	171	897	2583	2906
8051	8100	171	882	2566	2887
8101	8150	170	868	2549	2867
8151	8200	170	853	2532	2848
8201	8250	170	839	2515	2829
8251	8300	169	824	2498	2810
8301	8350	169	810	2481	2791
8351	8400	168	795	2464	2772
8401	8450	168	781	2447	2753
8451	8500	168	767	2430	2734
8501	8550	167	752	2413	2714
8551	8600	167	738	2396	2695
8601	8650	166	723	2379	2676
8651	8700	166	709	2362	2657
8701	8750	166	694	2345	2638
8751	8800	165	680	2328	2619
8801	8850	165	665	2311	2600
8851	8900	165	651	2294	2581
8901	8950	164	637	2277	2561
8951	9000	164	622	2260	2542
9001	9050	163	608	2243	2523
9051	9100	163	593	2226	2504
9101	9150	163	579	2209	2485
9151	9200	162	564	2192	2466
9201	9250	162	550	2175	2447
9251	9300	161	535	2158	2428
9301	9350	161	521	2141	2408
9351	9400	161	506	2124	2389
9401	9450	160	504	2107	2370
9451	9500	160	502	2090	2351
9501	9550	159	501	2073	2332
9551	9600	159	500	2056	2313
9601	9650	159	499	2039	2294
9651	9700	158	498	2022	2275
9701	9750	158	496	2005	2255
9751	9800	157	495	1988	2236
9801	9850	157	494	1971	2217
9851	9900	157	493	1954	2198
9901	9950	156	491	1937	2179
9951	10000	156	490	1920	2160

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	156	489	1903	2141
10051	10100	155	488	1886	2122
10101	10150	155	487	1869	2102
10151	10200	154	485	1852	2083
10201	10250	154	484	1835	2064
10251	10300	154	483	1818	2045
10301	10350	153	482	1801	2026
10351	10400	153	480	1784	2007
10401	10450	152	479	1767	1988
10451	10500	152	478	1750	1969
10501	10550	152	477	1733	1949
10551	10600	151	476	1716	1930
10601	10650	151	474	1699	1911
10651	10700	150	473	1682	1892
10701	10750	150	472	1665	1873
10751	10800	150	471	1648	1854
10801	10850	149	469	1631	1835
10851	10900	149	468	1614	1816
10901	10950	148	467	1597	1796
10951	11000	148	466	1580	1777
11001	11050	148	464	1563	1758
11051	11100	147	463	1546	1739
11101	11150	147	462	1529	1720
11151	11200	147	461	1512	1701
11201	11250	146	460	1495	1682
11251	11300	146	458	1478	1663
11301	11350	145	457	1461	1643
11351	11400	145	456	1444	1624
11401	11450	145	455	1427	1605
11451	11500	144	453	1410	1586
11501	11550	144	452	1393	1567
11551	11600	143	451	1376	1548
11601	11650	143	450	1359	1529
11651	11700	143	449	1342	1510
11701	11750	142	447	1325	1490
11751	11800	142	446	1308	1471
11801	11850	141	445	1291	1452
11851	11900	141	444	1274	1433
11901	11950	141	442	1257	1414
11951	12000	140	441	1240	1395

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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 . . .					
12001	12050	140	440	1223	1376
12051	12100	139	439	1206	1357
12101	12150	139	438	1189	1337
12151	12200	139	436	1172	1318
12201	12250	138	435	1155	1299
12251	12300	138	434	1138	1280
12301	12350	138	433	1121	1261
12351	12400	137	431	1104	1242
12401	12450	137	430	1087	1223
12451	12500	136	429	1070	1204
12501	12550	136	428	1053	1184
12551	12600	136	427	1036	1165
12601	12650	135	425	1019	1146
12651	12700	135	424	1002	1127
12701	12750	134	423	985	1108
12751	12800	134	422	968	1089
12801	12850	134	420	951	1070
12851	12900	133	419	934	1051
12901	12950	133	418	917	1031
12951	13000	132	417	900	1012
13001	13050	132	416	883	993
13051	13100	132	414	866	974
13101	13150	131	413	849	955
13151	13200	131	412	832	936
13201	13250	131	411	815	917
13251	13300	130	409	798	898
13301	13350	130	408	781	878
13351	13400	129	407	764	859
13401	13450	129	406	747	840
13451	13500	129	405	730	821
13501	13550	128	403	713	802
13551	13600	128	402	696	783
13601	13650	127	401	679	764
13651	13700	127	400	662	745
13701	13750	127	398	645	725
13751	13800	126	397	628	706
13801	13850	126	396	611	687
13851	13900	125	395	594	668
13901	13950	125	393	577	649
13951	14000	125	392	560	630

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 . . .					
14001	14050	124	391	543	611
14051	14100	124	390	526	592
14101	14150	123	389	509	572
14151	14200	123	387	503	553
14201	14250	123	386	502	534
14251	14300	122	385	500	515
14301	14350	122	384	499	504
14351	14400	122	382	497	502
14401	14450	121	381	495	501
14451	14500	121	380	494	499
14501	14550	120	379	492	497
14551	14600	120	378	491	496
14601	14650	120	376	489	494
14651	14700	119	375	488	493
14701	14750	119	374	486	491
14751	14800	118	373	484	489
14801	14850	118	371	483	488
14851	14900	118	370	481	486
14901	14950	117	369	480	484
14951	15000	117	368	478	483
15001	15050	116	367	476	481
15051	15100	116	365	475	480
15101	15150	116	364	473	478
15151	15200	115	363	472	476
15201	15250	115	362	470	475
15251	15300	114	360	468	473
15301	15350	114	359	467	472
15351	15400	114	358	465	470
15401	15450	113	357	464	468
15451	15500	113	356	462	467
15501	15550	113	354	460	465
15551	15600	112	353	459	464
15601	15650	112	352	457	462
15651	15700	111	351	456	460
15701	15750	111	349	454	459
15751	15800	111	348	452	457
15801	15850	110	347	451	456
15851	15900	110	346	449	454
15901	15950	109	345	448	452
15951	16000	109	343	446	451

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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 . . .					
16001	16050	109	342	444	449
16051	16100	108	341	443	448
16101	16150	108	340	441	446
16151	16200	107	338	440	444
16201	16250	107	337	438	443
16251	16300	107	336	437	441
16301	16350	106	335	435	439
16351	16400	106	334	433	438
16401	16450	105	332	432	436
16451	16500	105	331	430	435
16501	16550	105	330	429	433
16551	16600	104	329	427	431
16601	16650	104	327	425	430
16651	16700	104	326	424	428
16701	16750	103	325	422	427
16751	16800	103	324	421	425
16801	16850	102	323	419	423
16851	16900	102	321	417	422
16901	16950	102	320	416	420
16951	17000	101	319	414	419
17001	17050	101	318	413	417
17051	17100	100	316	411	415
17101	17150	100	315	409	414
17151	17200	100	314	408	412
17201	17250	99	313	406	411
17251	17300	99	311	405	409
17301	17350	98	310	403	407
17351	17400	98	309	401	406
17401	17450	98	308	400	404
17451	17500	97	307	398	403
17501	17550	97	305	397	401
17551	17600	96	304	395	399
17601	17650	96	303	393	398
17651	17700	96	302	392	396
17701	17750	95	300	390	395
17751	17800	95	299	389	393
17801	17850	95	298	387	391
17851	17900	94	297	386	390
17901	17950	94	296	384	388
17951	18000	93	294	382	386

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 . . .					
18001	18050	93	293	381	385
18051	18100	93	292	379	383
18101	18150	92	291	378	382
18151	18200	92	289	376	380
18201	18250	91	288	374	378
18251	18300	91	287	373	377
18301	18350	91	286	371	375
18351	18400	90	285	370	374
18401	18450	90	283	368	372
18451	18500	89	282	366	370
18501	18550	89	281	365	369
18551	18600	89	280	363	367
18601	18650	88	278	362	366
18651	18700	88	277	360	364
18701	18750	87	276	358	362
18751	18800	87	275	357	361
18801	18850	87	274	355	359
18851	18900	86	272	354	358
18901	18950	86	271	352	356
18951	19000	86	270	350	354
19001	19050	85	269	349	353
19051	19100	85	267	347	351
19101	19150	84	266	346	350
19151	19200	84	265	344	348
19201	19250	84	264	342	346
19251	19300	83	263	341	345
19301	19350	83	261	339	343
19351	19400	82	260	338	341
19401	19450	82	259	336	340
19451	19500	82	258	335	338
19501	19550	81	256	333	337
19551	19600	81	255	331	335
19601	19650	80	254	330	333
19651	19700	80	253	328	332
19701	19750	80	252	327	330
19751	19800	79	250	325	329
19801	19850	79	249	323	327
19851	19900	79	248	322	325
19901	19950	78	247	320	324
19951	20000	78	245	319	322

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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 . . .					
20001	20050	77	244	317	321
20051	20100	77	243	315	319
20101	20150	77	242	314	317
20151	20200	76	240	312	316
20201	20250	76	239	311	314
20251	20300	75	238	309	313
20301	20350	75	237	307	311
20351	20400	75	236	306	309
20401	20450	74	234	304	308
20451	20500	74	233	303	306
20501	20550	73	232	301	305
20551	20600	73	231	299	303
20601	20650	73	229	298	301
20651	20700	72	228	296	300
20701	20750	72	227	295	298
20751	20800	71	226	293	297
20801	20850	71	225	291	295
20851	20900	71	223	290	293
20901	20950	70	222	288	292
20951	21000	70	221	287	290
21001	21050	70	220	285	288
21051	21100	69	218	284	287
21101	21150	69	217	282	285
21151	21200	68	216	280	284
21201	21250	68	215	279	282
21251	21300	68	214	277	280
21301	21350	67	212	276	279
21351	21400	67	211	274	277
21401	21450	66	210	272	276
21451	21500	66	209	271	274
21501	21550	66	207	269	272
21551	21600	65	206	268	271
21601	21650	65	205	266	269
21651	21700	64	204	264	268
21701	21750	64	203	263	266
21751	21800	64	201	261	264
21801	21850	63	200	260	263
21851	21900	63	199	258	261
21901	21950	62	198	256	260
21951	22000	62	196	255	258

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 . . .					
22001	22050	62	195	253	256
22051	22100	61	194	252	255
22101	22150	61	193	250	253
22151	22200	61	192	248	252
22201	22250	60	190	247	250
22251	22300	60	189	245	248
22301	22350	59	188	244	247
22351	22400	59	187	242	245
22401	22450	59	185	240	243
22451	22500	58	184	239	242
22501	22550	58	183	237	240
22551	22600	57	182	236	239
22601	22650	57	181	234	237
22651	22700	57	179	233	235
22701	22750	56	178	231	234
22751	22800	56	177	229	232
22801	22850	55	176	228	231
22851	22900	55	174	226	229
22901	22950	55	173	225	227
22951	23000	54	172	223	226
23001	23050	54	171	221	224
23051	23100	53	170	220	223
23101	23150	53	168	218	221
23151	23200	53	167	217	219
23201	23250	52	166	215	218
23251	23300	52	165	213	216
23301	23350	52	163	212	215
23351	23400	51	162	210	213
23401	23450	51	161	209	211
23451	23500	50	160	207	210
23501	23550	50	158	205	208
23551	23600	50	157	204	207
23601	23650	49	156	202	205
23651	23700	49	155	201	203
23701	23750	48	154	199	202
23751	23800	48	152	197	200
23801	23850	48	151	196	199
23851	23900	47	150	194	197
23901	23950	47	149	193	195
23951	24000	46	147	191	194

2019 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 . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
Your credit is . . .					
24001	24050	46	146	189	192
24051	24100	46	145	188	190
24101	24150	45	144	186	189
24151	24200	45	143	185	187
24201	24250	44	141	183	186
24251	24300	44	140	182	184
24301	24350	44	139	180	182
24351	24400	43	138	178	181
24401	24450	43	136	177	179
24451	24500	43	135	175	178
24501	24550	42	134	174	176
24551	24600	42	133	172	174
24601	24650	41	132	170	173
24651	24700	41	130	169	171
24701	24750	41	129	167	170
24751	24800	40	128	166	168
24801	24850	40	127	164	166
24851	24900	39	125	162	165
24901	24950	39	124	161	163
24951	25000	39	123	159	162
25001	25050	38	122	158	160
25051	25100	38	121	156	158
25101	25150	37	119	154	157
25151	25200	37	118	153	155
25201	25250	37	117	151	154
25251	25300	36	116	150	152
25301	25350	36	114	148	150
25351	25400	35	113	146	149
25401	25450	35	112	145	147
25451	25500	35	111	143	145
25501	25550	34	110	142	144
25551	25600	34	108	140	142
25601	25650	34	107	138	141
25651	25700	33	106	137	139
25701	25750	33	105	135	137
25751	25800	32	103	134	136
25801	25850	32	102	132	134
25851	25900	32	101	131	133
25901	25950	31	100	129	131
25951	26000	31	99	127	129

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 . . .					
26001	26050	30	97	126	128
26051	26100	30	96	124	126
26101	26150	30	95	123	125
26151	26200	29	94	121	123
26201	26250	29	92	119	121
26251	26300	28	91	118	120
26301	26350	28	90	116	118
26351	26400	28	89	115	117
26401	26450	27	87	113	115
26451	26500	27	86	111	113
26501	26550	26	85	110	112
26551	26600	26	84	108	110
26601	26650	26	83	107	109
26651	26700	25	81	105	107
26701	26750	25	80	103	105
26751	26800	25	79	102	104
26801	26850	24	78	100	102
26851	26900	24	76	99	101
26901	26950	23	75	97	99
26951	27000	23	74	95	97
27001	27050	23	73	94	96
27051	27100	22	72	92	94
27101	27150	22	70	91	92
27151	27200	21	69	89	91
27201	27250	21	68	87	89
27251	27300	21	67	86	88
27301	27350	20	65	84	86
27351	27400	20	64	83	84
27401	27450	19	63	81	83
27451	27500	19	62	80	81
27501	27550	19	61	78	80
27551	27600	18	59	76	78
27601	27650	18	58	75	76
27651	27700	18	57	73	75
27701	27750	17	56	72	73
27751	27800	17	54	70	72
27801	27850	16	53	68	70
27851	27900	16	52	67	68
27901	27950	16	51	65	67
27951	28000	15	50	64	65

2019 Earned Income Tax Credit Table

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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 . . .					
28001	28050	15	48	62	64
28051	28100	14	47	60	62
28101	28150	14	46	59	60
28151	28200	14	45	57	59
28201	28250	13	43	56	57
28251	28300	13	42	54	56
28301	28350	12	41	52	54
28351	28400	12	40	51	52
28401	28450	12	39	49	51
28451	28500	11	37	48	49
28501	28550	11	36	46	48
28551	28600	10	35	44	46
28601	28650	10	34	43	44
28651	28700	10	32	41	43
28701	28750	9	31	40	41
28751	28800	9	30	38	39
28801	28850	9	29	36	38
28851	28900	8	28	35	36
28901	28950	8	26	33	35
28951	29000	7	25	32	33
29001	29050	7	24	30	31
29051	29100	7	23	29	30
29101	29150	6	21	27	28
29151	29200	6	20	25	27
29201	29250	5	19	24	25
29251	29300	5	18	22	23
29301	29350	5	17	21	22
29351	29400	4	15	19	20
29401	29450	4	14	17	19
29451	29500	3	13	16	17
29501	29550	3	12	14	15
29551	29600	3	10	13	14
29601	29650	2	9	11	12
29651	29700	2	8	9	11
29701	29750	1	7	8	9
29751	29800	1	5	6	7
29801	29850	1	4	5	6
29851	29900	1	3	3	4
29901	29950	1	2	1	3
29951	30000	1	1	1	1