

Community Related Tax Preference Items PowerPoint

Franchise Tax Board Meeting
Monday, June 22, 2026

Slide 1: Community Related Tax Preference Items

Daniel Tahara – Administrative Services Division

Jaclyn Zumaeta – Legal Division

Jame Eiserman – Finance and Executive Services Division

June 22, 2026

Slide 2: California Earned Income Tax Credit (CalEITC)

- Maximum credit is \$3,576

| CalEITC | Tax Year 2025 | Tax Year 2024 |
|---------------------|---------------|---------------|
| Returns Filed | 2.9 million | 2.9 million |
| Total Payments | \$873 million | \$849 million |
| Avg. Payment Amount | \$302 | \$289 |

Slide 3: Young Child Tax Credit (YCTC)

- Qualify for CalEITC
- Have a child under age 6
- Maximum credit is \$1,189

| YCTC | Tax Year 2025 | Tax Year 2024 |
|---------------------|---------------|---------------|
| Returns Filed | 346,000 | 357,000 |
| Total Payments | \$383 million | \$382 million |
| Avg. Payment Amount | \$1,104 | \$1,068 |

Slide 4: Foster Youth Tax Credit (FYTC)

- Maximum credit is \$1,189
- Individuals placed through California foster care systems

| FYTC | Tax Year 2025 | Tax Year 2024 |
|---------------------|---------------|---------------|
| Returns Filed | 4,500 | 5,100 |
| Total Payments | \$5.1 million | \$5.6 million |
| Avg. Payment Amount | \$1,135 | \$1,104 |

Slide 5: Media Outreach

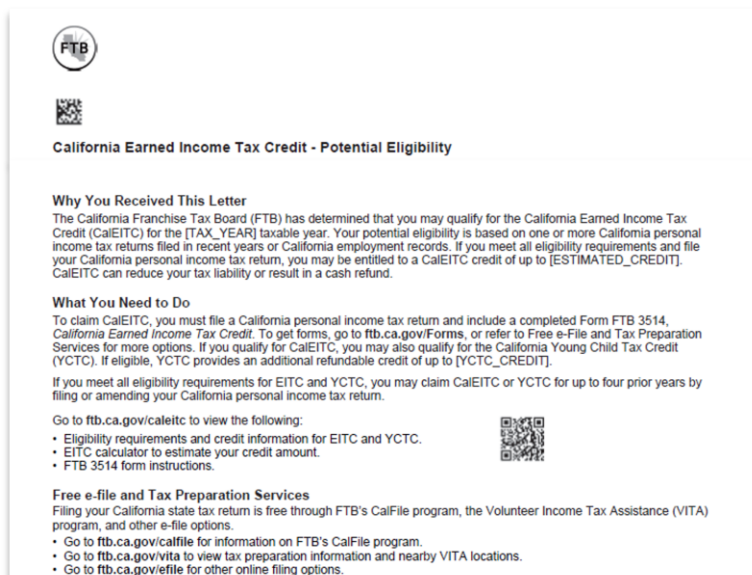
- News Releases
 - January
 - April
 - October
- Social Media
- Media Interviews

Slide 6: Partner Outreach

- Partners and Community-Based Organizations
- College Campus Events

Slide 7: Non-Filer Outreach

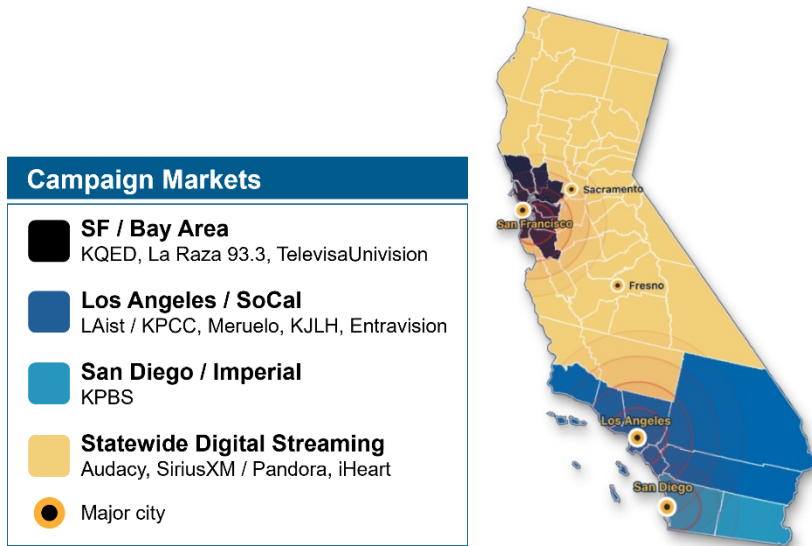
- 332,000 outreach letters in mid-February
- 60,000 returns filed claiming tax credits



A portion of the California Earned Income Tax Credit (CalEITC) outreach letter is shown.

Slide 8: Radio and Digital Marketing Market Coverage Map

A graphic shows color-coded sections of campaign markets throughout California.



Slide 9: Radio and Digital Marketing

- Ad campaign cost: \$109K

| Radio Marketing Statistics | |
|--------------------------------|-------------|
| English radio/digital ads | 251 |
| Spanish radio/digital ads | 357 |
| Ad impressions | 2.3 million |
| Number campaign website visits | 182,000 |
| CalEITC Calculator Use | 50,000 |

A graphic shows a mobile telephone with the Franchise Tax Board logo on the screen and cash back information.



Slide 10: Radio and Digital Marketing (Continued)

| First Time Returns Filed Tax Year 2025 | |
|--|-------------------------|
| Credit Type | Number of Returns Filed |
| CalEITC | 207,000 |
| YCTC | 6,300 |
| FYTC | 1,100 |

The CalEITC logo is shown.

Slide 11: California Housing Tax Credits

- Renter's Credit
- Low-Income Housing Tax Credit
- Farmworker Housing Credit

Slide 12: California Tax Incentives

- Charitable Deductions
- California New Employment Credit (NEC)
- California Competes Tax Credit (CCTC)
- California Film and Television Tax Credit

Slide 13: Questions?

Slide 14: Public Comment