

CREDIT NAME	CODE	DESCRIPTION
Current Credits		
Community Development Financial Institution Deposits – Obtain certification from: CALIFORNIA ORGANIZED INVESTMENT NETWORK (COIN) DEPARTMENT OF INSURANCE 300 CAPITOL MALL, SUITE 1600 SACRAMENTO CA 95814 www.insurance.ca.gov	209	20% of qualified investments made into a community development financial institution
Disabled Access for Eligible Small Businesses – FTB 3548	205	Similar to the federal credit, but limited to \$125 per eligible small business, and based on 50% of qualified expenditures that do not exceed \$250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Employer Child Care Contribution – FTB 3501	190	Employer: 30% of contributions to a qualified plan
Employer Child Care Program – FTB 3501	189	Employer: 30% of the cost of establishing a child care program or constructing a child care facility
Enhanced Oil Recovery – FTB 3546	203	1/3 of the similar federal credit but limited to qualified enhanced oil recovery projects located within California
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for trade or business activities conducted within an enterprise zone.
Farmworker Housing – Construction	207	50% of qualified costs paid or incurred to construct or rehabilitate qualified farmworkers housing
Farmworker Housing – Loan	208	Banks and financial corporations: 50% of foregone interest income on qualified farmworker housing loans
Obtain certification from: FARMWORKER HOUSING ASSISTANCE PROGRAM, CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE 915 CAPITOL MALL, ROOM 485 SACRAMENTO CA 95814 www.treasurer.ca.gov		
Joint Strike Fighter Wage – FTB 3534	215	A percentage of qualified wages paid or incurred in California in connection with the construction of a joint strike fighter.
Joint Strike Fighter Property – FTB 3534	216	10% of the cost of property placed in service in California for ultimate use in a joint strike fighter
Local Agency Military Base Recovery Area Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for trade or business activities conducted within a local agency military base recovery area.
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturing Enhancement Area – FTB 3808	211	Hiring Credit for Manufacturing Enhancement Area
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of the qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government.
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in the current year
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Rice Straw	206	\$15 per ton of rice straw grown in California
Obtain certification from: DEPARTMENT OF FOOD AND AGRICULTURE 1220 N STREET, ROOM A-244 SACRAMENTO CA 95814 www.cdfa.ca.gov		
Solar or Wind Energy System – FTB 3508	217	A credit equal to the lesser of 7.5% of the net cost paid to purchase and install a solar or wind energy system for the production of electricity, or the \$4.50 per rated watt of generating capacity of that system.
Targeted Tax Area Hiring & Sales or Use Tax – FTB 3809	210	Business incentives for trade or business activities conducted within a targeted tax area.

Repealed Credits with Carryover Provisions: The expiration dates for these credits have passed. However, these credits had carryover provisions. You may claim these credits if there is a carryover available from prior years. If you are not required to complete Schedule P (100) or P (100W), get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years.

Agricultural Products	175	Los Angeles Revitalization Zone Hiring		Salmon & Steelhead Trout Habitat Restoration	200
Commercial Solar Electric System	196	& Sales or Use Tax	159	Solar Energy	180
Commercial Solar Energy	181	Low-Emission Vehicles	160	Solar Pump	179
Contribution of computer software	202	Manufacturers' Investment	199	Technology Property Contributions	201
Employee Ridesharing – Large employer	191	Orphan Drug	185		
Employer Ridesharing – Small employer	192	Recycling Equipment	174		
Employer Rideshare – Transit	193	Ridesharing	171		
Energy Conservation	182				