

Credit Chart

Credit Name	Code	Description
Current Credits List		
California Motion Picture and Television Production – FTB 3541	223	The credit, which is allocated and certified by the California Film Commission, is 20% of expenditures attributable to a qualified motion picture and 25% of production expenditures attributable to an independent film or a TV series that relocates to California.
Community Development Financial Institutions Investment – Obtain certification from: CALIFORNIA ORGANIZED INVESTMENT NETWORK (COIN) DEPARTMENT OF INSURANCE 300 CAPITOL MALL, SUITE 1600 SACRAMENTO CA 95814 Website: 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
Environmental Tax – FTB 3511	218	Five cents (\$0.05) for each gallon of ultra low sulfur diesel fuel produced during the taxable year by a small refiner at any facility located in California
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
New Jobs – FTB 3527	220	\$3,000 allowed for a qualified employer for each increase in qualified full-time employee hired in the current taxable year
Prior Year Alternative Minimum Tax	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
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. The corporation may claim these credits if there is a carryover available from prior years. If the corporation is not required to complete Schedule P (100), get form FTB 3540, Credit Carryover Summary, to figure the credit carryover to future years.

Agricultural Products	175	Joint Strike Fighter Wage	215	Rice Straw	206
Commercial Solar Electric System	196	Joint Strike Fighter Property	216	Ridesharing	171
Commercial Solar Energy	181	Los Angeles Revitalization Zone Hiring & Sales or Use Tax	159	Salmon & Steelhead Trout Habitat Restoration	200
Contribution of Computer Software	202	Low-Emission Vehicles	160	Solar Energy	180
Employer Ridesharing – Large employer . . .	191	Manufacturers' Investment	199	Solar Pump	179
Employer Ridesharing – Small employer . . .	192	Orphan Drug	185	Solar or Wind Energy System	217
Employer Ridesharing – Transit passes . . .	193	Recycling Equipment	174	Technology Property Contributions	201
Energy Conservation	182				
Farmworker Housing – Construction	207				