

# CREDIT CHART

Credit Name	Code	Description
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.
Child Adoption Costs – Worksheet on page 12	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 53	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
Community Development Financial Institutions Investments – Certification Required	209	20% of each qualified deposit made to a community development financial institution Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1600, Sacramento CA 95814. Website: <a href="http://insurance.ca.gov">insurance.ca.gov</a> .
Dependent Parent – See page 12	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to \$125 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 cost for establishing a child care program or constructing a child care facility
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
Enterprise Zone Employee – FTB 3553	169	5% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Environmental Tax – FTB 3511	218	Five cents (\$.05) for each gallon of ultra low sulfur diesel fuel produced during the taxable year by a small refiner at any facility located in this state
First-Time Buyer – Pub. 3549	222	The lesser of 5% of the purchase price of a qualified principal residence or \$10,000. The credit is taken equally over three years.
Joint Custody Head of Household – Worksheet on page 12	170	30% of tax up to \$401 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for LAMBRA
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808	211	Percentage of qualified wages paid to qualified disadvantaged individuals
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government
New Home (2009) – Pub. 3528	219	The lesser of 5% of the purchase price of a qualified principal residence or \$10,000. The credit is taken equally over three years.
New Home (2010) – Pub. 3549	221	The lesser of 5% of the purchase price of a qualified principal residence or \$10,000. The credit is taken equally over three years.
New Jobs – FTB 3527	220	\$3,000 allowed for a qualified employer for each increase in qualified full-time employees hired in the current taxable year.
Nonrefundable Renter's – See page 19	None	For California residents who paid rent for their principal residence for at least 6 months in 2011 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
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 2011
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
Senior Head of Household – Worksheet on page 12	163	2% of taxable income up to \$1,228 for seniors who qualified for head of household in 2009 or 2010 and whose qualifying individual died during 2009 or 2010
Targeted Tax Area (TTA) Hiring & Sales or Use Tax – FTB 3809	210	Business incentives for TTA business

**Repealed Credits:** The expiration dates for these credits have passed. However, these credits had carryover provisions. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents, get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years. See “Where To Get Income Tax Forms and Publications” on page 50.

Agricultural Products . . . . .	175	Joint Strike Fighter Property Cost . . . . .	216	Rice Straw . . . . .	206
Commercial Solar Electric System . . . . .	196	Los Angeles Revitalization Zone (LARZ) Hiring & Sales or Use Tax . . . . .	159	Ridesharing . . . . .	171
Commercial Solar Energy . . . . .	181	Low-Emission Vehicles . . . . .	160	Salmon & Steelhead Trout Habitat Restoration . . . . .	200
Employee Ridesharing . . . . .	194	Manufacturers' Investment . . . . .	199	Solar Energy . . . . .	180
Employer Ridesharing: Large employer . . . . .	191	Orphan Drug . . . . .	185	Solar Pump . . . . .	179
Small employer . . . . .	192	Political Contributions . . . . .	184	Solar or Wind Energy System . . . . .	217
Transit passes . . . . .	193	Recycling Equipment . . . . .	174	Water Conservation . . . . .	178
Energy Conservation . . . . .	182	Residential Rental & Farm Sales . . . . .	186	Young Infant . . . . .	161
Farmworker Housing . . . . .	207				
Joint Strike Fighter Wages . . . . .	215				

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