

Credit Chart

Credit Name	Code	Description
Current Credits List		
California Competes	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: business.ca.gov
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.
College Access	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: treasurer.ca.gov/cefa
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
Donated Fresh Fruits or Vegetables – FTB 3811	224	10% of the donation's costs for qualified taxpayers who donate fresh fruits or fresh vegetables to a California food bank
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 – 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 Hiring – 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 Employment – FTB 3554	234	The credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a tentative credit reservation for that full-time employee.
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 – FTB 3809	210	Business incentives for trade or business activities conducted within a targeted tax area

Repealed Credits with Carryover or Recapture Provisions: The expiration dates for these credits have passed. However, these credits had carryover or recapture 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 and Recapture Summary, to figure the credit carryover to future years. For LAMBRA or TTA credit carryovers, get form FTB 3807 or form FTB 3809.

Agricultural Products	175	Farmworker Housing – Construction	207	Recycling Equipment	174
Commercial Solar Electric System	196	Joint Strike Fighter Wages	215	Rice Straw	206
Commercial Solar Energy	181	Joint Strike Fighter Property Costs	216	Ridesharing	171
Contribution of Computer Software	202	Local Agency Military Base Recovery Area Sales or Use Tax	198	Salmon & Steelhead Trout Habitat Restoration	200
Employer Childcare Contribution	190	Los Angeles Revitalization Zone Hiring & Sales or Use Tax	159	Solar Energy	180
Employer Childcare Program	189	Low-Emission Vehicles	160	Solar Pump	179
Employer Ridesharing – Large employer	191	Manufacturers' Investment	199	Solar or Wind Energy System	217
Employer Ridesharing – Small employer	192	New Jobs	220	Targeted Tax Area Sales or Use Tax	210
Employer Ridesharing – Transit passes	193	Orphan Drug	185	Technology Property Contributions	201
Energy Conservation	182				