

# CREDIT CHART

Credit Name	Code	Description
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: <a href="http://business.ca.gov">business.ca.gov</a>
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 11	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 55	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
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: <a href="http://treasurer.ca.gov/cefa">treasurer.ca.gov/cefa</a>
Community Development Financial Institutions Investments – Certification Required	209	20% of each qualified investment 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 10	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
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	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.
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
Joint Custody Head of Household – Worksheet on page 10	170	30% of tax up to \$425 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 Hiring	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 (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 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 <b>tentative credit reservation</b> for that full-time employee.
Nonrefundable Renter's – See page 19	None	For California residents who paid rent for their principal residence for at least 6 months in 2014 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 2014
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 10	163	2% of taxable income up to \$1,300 for seniors who qualified for head of household in 2012 or 2013 and whose qualifying individual died during 2012 or 2013
Targeted Tax Area (TTA) Hiring – FTB 3809	210	Business incentive 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 you have an unused 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 and Recapture Summary to figure your credit carryover to future years. For LAMBRA or TTA credit carryovers, get form FTB 3807 or form FTB 3809. See "Where To Get Income Tax Forms and Publications".

Agricultural Products . . . . .	175	Joint Strike Fighter Property Cost . . . . .	216	Rice Straw . . . . .	206
Commercial Solar Electric System . . . . .	196	Local Agency Military Base Recovery Area Sales or Use Tax . . . . .	198	Ridesharing . . . . .	171
Commercial Solar Energy . . . . .	181	Los Angeles Revitalization Zone Hiring & Sales or Use Tax . . . . .	159	Salmon & Steelhead Trout Habitat Restoration . . . . .	200
Employer Childcare Contribution . . . . .	190	Low-Emission Vehicles . . . . .	160	Solar Energy . . . . .	180
Employer Childcare Program . . . . .	189	Manufacturers' Investment . . . . .	199	Solar Pump . . . . .	179
Employee Ridesharing . . . . .	194	New Jobs . . . . .	220	Solar or Wind Energy System . . . . .	217
Employer Ridesharing: Large employer . . . . .	191	Orphan Drug . . . . .	185	Targeted Tax Area Sales or Use Tax . . . . .	210
Small employer . . . . .	192	Political Contributions . . . . .	184	Water Conservation . . . . .	178
Transit passes . . . . .	193	Recycling Equipment . . . . .	174	Young Infant . . . . .	161
Energy Conservation . . . . .	182	Residential Rental & Farm Sales . . . . .	186		
Farmworker Housing . . . . .	207				
Joint Strike Fighter Wages . . . . .	215				

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