# Credit Chart

| Credit Name | Code | Description |
|---|---|---|
| **Current Credits List** | | |
| California Competes Tax – FTB 3531 | 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 Tax – FTB 3592 | 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 – FTB 3805Z | 176 | Hiring credit for 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 | Hiring credit for 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 Advanced Strategic Aircraft | 236 | The credit is available to qualified corporations that hire qualified employees and pay or incur qualified wages, to manufacture certain property for the United States Air Force. |
| 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 | Hiring credit for 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 EZ, LAMBRA, or TTA credit carryovers, get form FTB 3805Z, form FTB 3807, or form FTB 3809.

| | | |
|---|---|---|
| Agricultural Products . . . . . 175 | Enterprise Zone Sales or Use Tax . . . . . 176 | Recycling Equipment . . . . . 174 |
| Commercial Solar Electric System . . . . . 196 | Farmworker Housing – Construction . . . 207 | Rice Straw. . . . . 206 |
| Commercial Solar Energy . . . . . 181 | Joint Strike Fighter Wages . . . . . 215 | Ridesharing. . . . . 171 |
| Contribution of Computer Software . . . . . 202 | Joint Strike Fighter Property Costs . . . . . 216 | Salmon & Steelhead Trout Habitat Restoration . . . . . 200 |
| Employer Childcare Contribution . . . . . 190 | Local Agency Military Base Recovery Area Sales or Use Tax . . . . . 198 | 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 | | |