CALIFORNIA SCHEDULE

2015 S Corporation Tax Credits

C (100S)

For use by S corporations only. Attach to Form 100S.

Corporation name	California corporation number

• Complete and attach all supporting credit forms to Form 100S. • To claim more than seven credits, attach schedule.	(a) Credit amount limited to 1/3 of total	(b) Carryover from prior year	(c) Credit used this year, not more than col. (a) + col. (b)	(d) Tax balance that may be offset by credits	(e) Credit carryover to 2016
1 Regular tax from Form 100S, Side 2, line 21					
2 Minimum franchise tax plus QSub annual tax(es), if applicable. . . .					
3 Subtract line 2 from line 1. If zero or less, enter -0-					
4 Enter the New Employment Credit amount claimed from Form 100S, line 23, if applicable.					
5 Subtract line 4 from line 3. If zero or less, enter -0-					
6 Code: _____ _____ _____ Credit name:_____					
7 Code: _____ _____ _____ Credit name:_____					
8 Code: _____ _____ _____ Credit name:_____					
9 Code: _____ _____ _____ Credit name:_____					
10 Code: _____ _____ _____ Credit name:_____					
11 Code: _____ _____ _____ Credit name:_____					
12 Code: _____ _____ _____ Credit name:_____					

Enter the amounts of credit used on Form 100S, Side 2, line 24a, and line 24b. If more than two credits, enter the total of any remaining credits on Form 100S, Side 2, line 25.

Important Information

The total amount of specific credit claimed/used on Schedule C (100S), S Corporation Tax Credits, should include both: (1) the total assigned credit claimed from FTB 3544A, List of Assigned Credit Received and/or Claimed by Assignee, column (j), and (2) the amount of credit claimed that was generated by the assignee.

Purpose

Use Schedule C (100S) to determine the allowable amount of tax credits to claim on the 2015 Form 100S, California S Corporation Franchise or Income Tax Return, and the credit carryover to future years. For more information, see General Information Z, Passive Activity Loss Limitation; AA, Passive Activity Credits; and BB, Tax Credits; included in this booklet.

The amount entered in column (a) must be limited to 1/3 the amount of the total credit generated, per credit.