

Credit Table Instructions. To use the table:

1. Find the corporation's credit(s) listed in the table.
2. See which sections are identified in the columns under "Offset Tax in Section."
3. Take the credit only in sections the table identifies for the corporation's credit.
4. Complete each section before going to the next section.

Credit Table

Code	Current Credits	Form	Offset Tax in Section			
233	California Competes Tax	FTB 3531			B	
223	California Motion Picture and Television Production	FTB 3541			B	
235	College Access Tax	FTB 3592			B	
209	Community Development Financial Institutions Investment	N/A		A2		
205	Disabled Access for Eligible Small Businesses	FTB 3548		A2		
204	Donated Agricultural Products Transportation	FTB 3547		A2		
224	Donated Fresh Fruits or Vegetables	FTB 3811		A2		
203	Enhanced Oil Recovery	FTB 3546		A2		
176	Enterprise Zone Hiring	FTB 3805Z			B	C
218	Environmental Tax	FTB 3511		A2		
198	Local Agency Military Base Recovery Area Hiring	FTB 3807		A2		
172	Low-Income Housing	FTB 3521			B	
211	Manufacturing Enhancement Area Hiring	FTB 3808		A2		
213	Natural Heritage Preservation	FTB 3503			B	
236	New Advanced Strategic Aircraft	N/A		A2		
237	New California Motion Picture and Television Production	FTB 3541			B	
234	New Employment	FTB 3554		A2		
188	Prior Year Alternative Minimum Tax	N/A		A2		
162	Prison Inmate Labor	FTB 3507	A1			
183	Research	FTB 3523			B	
210	Targeted Tax Area Hiring	FTB 3809			B	
Code	Repealed Credits with Carryover or Recapture Provisions	Form	Offset Tax in Section			
175	Agricultural Products	FTB 3540		A2		
196	Commercial Solar Electric System	FTB 3540			B	
181	Commercial Solar Energy	FTB 3540			B	C
202	Contribution of Computer Software	FTB 3540		A2		
190	Employer Childcare Contribution	FTB 3540		A2		
189	Employer Childcare Program	FTB 3540		A2		
191	Employer Ridesharing Large	FTB 3540		A2		
192	Small					
193	Transit Passes					
182	Energy Conservation	FTB 3540		A2		
176	Enterprise Zone Sales or Use Tax	FTB 3805Z			B	C
207	Farmworker Housing – Construction	FTB 3540		A2		
198	Local Agency Military Base Recovery Area Sales or Use Tax	FTB 3807		A2		
160	Low-Emission Vehicles	FTB 3540		A2		
220	New Jobs	FTB 3540		A2		
185	Orphan Drug	FTB 3540			B	
174	Recycling Equipment	FTB 3540		A2		
206	Rice Straw	FTB 3540		A2		
171	Ridesharing	FTB 3540		A2		
200	Salmon & Steelhead Trout Habitat Restoration	FTB 3540		A2		
180	Solar Energy	FTB 3540			B	C
179	Solar Pump	FTB 3540		A2		
210	Targeted Tax Area Sales or Use Tax	FTB 3809			B	
201	Technological Property Contribution	FTB 3540		A2		