

# 2019 California Earned Income Tax Credit

# 3514

Attach to your California Form 540, Form 540 2EZ or Form 540NR

Name(s) as shown on tax return

SSN

### Before you begin:

If you claim the EITC even though you know you are not eligible, you may not be allowed to take the credit for up to 10 years.

If you are claiming the California Earned Income Tax Credit (EITC), you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California Form 540, Form 540 2EZ, or Form 540NR.

If you qualify for the California EITC you may also qualify for the Young Child Tax Credit (YCTC). See instructions for additional information.

**Follow Step 1 through Step 9 in the instructions to determine if you meet the requirements, to complete this form, and to figure the amount of the credit(s).**

### Part I Qualifying Information See Specific Instructions.

- 1 a Has the Internal Revenue Service (IRS) previously disallowed your federal Earned Income Credit (EIC)? . . . . .   Yes  No
- b Has the Franchise Tax Board (FTB) previously disallowed your California EITC? . . . . .   Yes  No
- 2 Federal AGI (federal Form 1040 or 1040-SR, line 8b) . . . . . ● 2 .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 18a) . . . . . ● 3 .00

### Part II Investment Income Information

- 4 Investment Income. See instructions for Step 2 – Investment Income . . . . . ● 4 .00

### Part III Qualifying Child Information

You must complete Part I and Part II before filling out Part III. **If you are not claiming a qualifying child, skip Part III and go to Step 4 in the instructions.**

#### Qualifying Child Information

	Child 1	Child 2	Child 3
5 First name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
6 Last name . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
7 SSN . . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
8 Date of birth (mm/dd/yyyy). If born after 2000 and the child is younger than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b; go to line 10. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
9 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse/RDP, if filing jointly)? If yes, go to line 10. If no, go to line 9b. See instructions. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
b Was the child permanently and totally disabled during any part of 2019? If yes, go to line 10. If no, stop here. The child is not a qualifying child. . . . .	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No	<input checked="" type="radio"/> <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Child's relationship to you. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>
11 Number of days child lived with you in California during 2019. Do not enter more than 365 days. See instructions. . . . .	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>	<input checked="" type="radio"/> <input type="text"/>



	Child 1	Child 2	Child 3
<b>12 a</b> Child's physical address during 2019 (number, street, and apt. no./ste. no.). See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>b</b> City. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>c</b> State. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>d</b> ZIP code. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part IV California Earned Income**

<b>13</b> Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions. . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>14</b> IHSS payments. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>15</b> Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>16</b> Subtract line 14 and line 15 from line 13. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>17</b> Nontaxable combat pay. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>18</b> Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>a</b> Business name. . . . .	<input type="text"/>		
<b>b</b> Business address. . . . .	<input type="text"/>		
City, state, and ZIP code. . . . .	<input type="text"/>		
<b>c</b> Business license number. . . . .	<input type="text"/>		
<b>d</b> SEIN. . . . .	<input type="text"/>		
<b>e</b> Business code. . . . .	<input type="text"/>		
<b>19 California Earned Income.</b> Add line 16, line 17, and line 18. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Part V California Earned Income Tax Credit** (Complete Step 6 in the instructions.)

<b>20 California EITC.</b> Enter amount from California Earned Income Tax Credit Worksheet, Part III, line 6. This amount should also be entered on Form 540, line 75; or Form 540 2EZ, line 23. . . . .	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Part VI Nonresident or Part-Year Resident California Earned Income Tax Credit**

- 21 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . .  21  .
- 22 **Nonresident or Part-Year Resident EITC.** Multiply line 20 by line 21.  
This amount should also be entered on Form 540NR, line 85. . . .  22  .00

**Part VII Young Child Tax Credit (YCTC)** (See Step 8 in the instructions before completing this part.)

- 23 **California Earned Income.** Enter the amount from form FTB 3514, line 19. . . .  23  .00
- 24 **Available Young Child Tax Credit.** . . . . .  24  1,000 .00
- If the amount on line 23 is \$25,000 or less, also enter \$1,000 on line 28 and skip lines 25 through 27. If applicable, complete lines 29 and 30.
  - If the amount on line 23 is greater than \$25,000, complete lines 25 through 28. If applicable, complete lines 29 and 30.
- 25 Excess Earned Income over threshold. Subtract \$25,000 from line 23. . . .  25  .00
- 26 Divide line 25 by 100. Enter the result as a decimal out to two decimal places, **do not** round. . . .  26  .
- 27 **Reduction amount.** Multiply line 26 by \$20. Enter the result as a decimal out to two decimal places, **do not** round. . . .  27  .
- 28 **Young Child Tax Credit.**
- If you did not need to complete lines 25 through 27, your credit is the \$1,000 from line 24.
  - If you completed lines 25 through 27, to compute your credit, subtract line 27 from line 24. If your credit amount is between \$0 and \$1, enter \$1. If your credit amount is over \$1, round to the nearest whole dollar.
- This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 24. . . .  28  .00

**Part VIII Nonresident or Part-Year Resident Young Child Tax Credit** (See Step 9 in the instructions.)

- 29 CA Exemption Credit Percentage from Form 540NR, line 38. See instructions. . . .  29  .
- 30 **Nonresident or Part-Year Resident YCTC.** Multiply line 29 by line 28.  
This amount should also be entered on Form 540NR, line 86. . . .  30  .00

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