

2025

California Earned Income Tax Credit Booklet

3514

California Forms & Instructions

Members of the Franchise Tax Board

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This booklet contains:

Form FTB 3514, California Earned Income Tax Credit



STATE OF CALIFORNIA
Franchise Tax Board

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ONLINE SERVICES

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- **MyFTB** – view payments, balance due, and withholding information.
- **Web Pay** – pay income taxes. Choose your payment date up to one year in advance.
- **CalFile** – e-file your personal income tax return.
- **Refund Status** – find out when we authorized your refund.
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2025 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2025**, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2025, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2025. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540), California Adjustments – Residents, or Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP, they refer to both a California registered domestic “partner” and a California registered domestic “partnership,” as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

California Earned Income Tax Credit

The refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income subject to California withholding and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. The California EITC reduces your California tax obligation, or allows a refund if no California tax is due. You do not need a child to qualify, but must file a California income tax return to claim the credit and attach a completed form FTB 3514, California Earned Income Tax Credit.

Young Child Tax Credit

For taxable years beginning on or after January 1, 2019, the refundable Young Child Tax Credit (YCTC) is available to taxpayers who also qualify for the California EITC and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For the current taxable year, the maximum amount of credit allowable for a qualified taxpayer is \$1,189 and the credit amount phases out as earned income exceeds the threshold amount of \$27,425, and completely phases out at \$32,901.

For taxable years beginning on or after January 1, 2022, California expanded the YCTC eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but the individual has earned income of zero dollars or less, does not have net losses in excess of \$35,640 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$35,640 in the current taxable year.

For more information, see Step 8, Qualifications of Young Child Tax Credit (YCTC), in the instructions, R&TC Section 17052.1, or go to ftb.ca.gov and search for **yctc**.

Foster Youth Tax Credit

For taxable years beginning on or after January 1, 2022, the refundable Foster Youth Tax Credit (FYTC) is available to an individual and/or spouse/RDP age 18 to 25, who is allowed the California EITC for the

taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. For the current taxable year, the maximum amount of credit allowable for each eligible taxpayer is \$1,189 and the credit amount phases out as earned income exceeds the threshold amount of \$27,425, and completely phases out at \$32,901. For more information, see Step 10, Qualifications for Foster Youth Tax Credit (FYTC), in the instructions, or R&TC Section 17052.2, or go to ftb.ca.gov and search for **fytc**.

California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Program

The California HOPE for Children Trust Account Act created the California HOPE for Children Trust Account Program for the purpose of providing an eligible child with a HOPE trust account. For purposes of eligibility for the California EITC and YCTC, for taxable years beginning on or after January 1, 2023, any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth are not considered earned income. For more information, see R&TC Section 17141.5.

Special Rule for Separated Spouses/RDPs

The federal American Rescue Plan Act of 2021 allows married taxpayers who file married filing separately for federal purposes and who meet certain requirements to qualify for the federal Earned Income Tax Credit. California law conforms to these changes for purposes of eligibility for California EITC. For more information, see Specific Instructions, Special Rule for Separated Spouses/RDPs.

Taxpayers with Individual Taxpayer Identification Number

For taxable years beginning on or after January 1, 2022, taxpayers who claim the EITC, YCTC, and FYTC using an Individual Taxpayer Identification Number (ITIN) may, upon request of the Franchise Tax Board (FTB), use identifying documents acceptable for purposes of obtaining a California identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity, in addition to other documents already listed under Specific Instructions for line 7, “Valid ITIN” section.

Expansion for Credits Eligibility

For taxable years beginning on or after January 1, 2020, California expanded EITC and YCTC eligibility to allow either the federal ITIN or the Social Security Number (SSN) to be used by all eligible individuals, their spouses, and qualifying children. If an ITIN is used, eligible individuals should provide identifying documents upon request of the FTB. Any valid SSN can be used, not only those that are valid for work. Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. The YCTC is available if the eligible individual or spouse has a qualifying child younger than six years old. For more information, see General Information B, Differences in California and Federal Law, Specific Instructions for line 7, and go to ftb.ca.gov and search for **eitc**.

Worker Status: Employees and Independent Contractors

Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. For more information, see Specific Instructions, Step 5, line 13 and line 18.

A Purpose

Use form FTB 3514 to determine whether you qualify to claim the EITC, YCTC, and FYTC, provide information about your qualifying children, if applicable, and to figure the amount of your credits.

B Differences in California and Federal Law

The differences between California and federal law for the Earned Income Tax Credit are as follows:

- California allows this credit for wage income (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- If you (or your spouse/RDP if filing a joint return) were a nonresident of California for half of the year or more, you (and your spouse/RDP if filing a joint return) are not eligible for the credit.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$32,901 to qualify for the California credit.
- An eligible individual without a qualifying child is 18 years or older for the California credit.
- You may elect to include all of your (and/or all of your spouse's/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.
- You may elect to include or exclude Medicaid waiver payments or In Home Supportive Services (IHSS) payment from earned income for the California credit, whether or not you elect to include or exclude them for the federal credit.
- California allows this credit to eligible individuals and their spouses who have a valid federal ITIN or who have qualifying children who have a valid federal ITIN.
- For California purposes, any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth are not considered earned income.

Specific Instructions

If certain requirements are met, you or your eligible spouse may claim the EITC, YCTC, or FYTC even if you do not have a valid SSN and instead have a valid federal ITIN. If you have a valid federal ITIN, enter it in the Your SSN or ITIN field at the top of the form. For more information, see the General Information section and Specific Instructions for line 7.

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 7 to determine if you qualify for the credit and to figure the amount of the credit.

If your EITC was reduced or disallowed for any reason other than a math or clerical error and you now want to take the EITC, then answer "Yes" on line 1b within the form and follow Step 1 through Step 7 to determine if you qualify for the credit.

Special Rule for Separated Spouses/RDPs. You can claim the EITC if you are married/RDP, not filing a joint return, had a qualifying child who lived with you for more than half of 2025, **and either** of the following applies:

- You lived apart from your spouse/RDP for the last 6 months of 2025, **or**
- You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2025.

If you meet these requirements, check the box at the top of form FTB 3514.

Attach the completed form FTB 3514 to your Form 540 or 540 2EZ, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

- a. In taxable year 2025, is the amount on federal Form 1040, U.S. Individual Income Tax Return, or Form 1040-SR, U.S. Income Tax Return for Seniors, line 11b (federal AGI) less than \$32,901?
Yes Continue.
No Stop here, you cannot take the credit.
- b. Do you, and your spouse/RDP if filing a joint return, have a valid SSN or federal ITIN? See line 7, "Valid SSN" or "Valid ITIN" within Step 3, Qualifying Child, for a full definition.
Yes If you have a qualifying child, continue to question c. If you do not have a qualifying child, continue to question d.
No Stop here, you cannot take the credit.
- c. Do you, and your spouse/RDP if filing a joint return, have a qualifying child who has a valid SSN or federal ITIN?
Yes Continue to question d.
No You may qualify for the EITC as a filer without a qualifying child, continue to question d.
Note: Special rule for separated spouses/RDPs. You can claim the EITC if you are married/in an RDP, not filing a joint return for the taxable year, had a qualifying child who lived with you for more than half of 2025, **and either** of the following apply:
 - You lived apart from your spouse/RDP for the last 6 months of 2025, **or**
 - You are legally separated according to California law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse/RDP at the end of 2025.If your filing status is married/RDP filing separately or HOH and you do not meet these requirements, stop here, you cannot take the credit. If you meet these requirements, continue to question e.
- e. Are you filing federal Form 2555, Foreign Earned Income?
Yes Stop here, you cannot take the credit.
No Continue.
- f. Were you or your spouse/RDP a nonresident alien for any part of 2025?
Yes If your filing status is married/RDP filing jointly, continue. Otherwise, stop here; you cannot take the credit.
No Continue.
- g. If you are filing Form 540NR, did you and your spouse/RDP live in California for at least 183 days (or at least 184 days if it is a leap year)?
Yes Continue.
No Stop here, you cannot take the credit.
- h. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

If you are filing Form 540 or Form 540NR, complete Worksheet 1. If you are filing Form 540 2EZ, complete Worksheet 2.

Worksheet 1 – Investment Income Form 540 and Form 540NR Filers	
Interest and Dividends	
1	Add and enter the amounts from federal Form 1040 or 1040-SR, line 2a and line 2b . . . 1 _____
2	Enter the amount from federal Form 8814, Parents' Election to Report Child's Interest and Dividends, line 1b 2 _____
3	Enter the amount from federal Form 1040 or 1040-SR, line 3b 3 _____
4	Enter any amounts from federal Form 8814, line 12 for child's interest and dividends 4 _____
Capital Gain Net Income	
5	Enter the amount from federal Form 1040 or 1040-SR, line 7a. If the result is less than zero, enter -0- 5 _____
6	Enter the gain from federal Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed federal Form 4797, line 8 and line 9, enter the amount from line 9 instead) 6 _____
7	Subtract line 6 from line 5. If the result is less than zero, enter -0- 7 _____
Passive Activities	
8	Enter the total of net income from passive activities included on federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 5 8 _____
Other Activities	
9	Enter any income from the rental of personal property included on federal Schedule 1 (Form 1040), line 8i. If the result is zero or less, enter -0- 9 _____
10	Enter any expenses related to the rental of personal property included on federal Schedule 1 (Form 1040), line 24b 10 _____
11	Subtract line 10 from line 9. If the result is less than zero, enter -0- 11 _____
Investment Income	
12	Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. This is your investment income 12 _____
13	Is the amount on line 12 more than \$4,814 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 – Investment Income Form 540 2EZ Filers

1	Taxable interest. Enter the amount from Form 540 2EZ, line 10 1 _____
2	Nontaxable interest. Add and enter the amounts from federal Form 1099-INT, box 3 and box 8, and the amount from federal Form 1099-DIV, box 12 2 _____
3	Dividends. Enter the amount from Form 540 2EZ, line 11 3 _____
4	Capital gain net income. Enter the amount from Form 540 2EZ, line 13 4 _____
5	Investment income. Add line 1, line 2, line 3 and line 4. Enter the amount here 5 _____
6	Is the amount on line 5 more than \$4,814 ? Yes Stop here, you cannot take the credit. No Enter the amount from line 5 on form FTB 3514, line 4. Go to Step 3.

Step 3 Qualifying Child

Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2025 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2025, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2025 or is filing a joint return for 2025 only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2025. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

Note: If the child was married/in an RDP or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Pub. 596 for more information.

Qualifying Child Questionnaire

- Do you have at least one child who meets the conditions to be your qualifying child for the purpose of claiming the EITC?
Yes Continue.
No Go to Step 4.
- Are you filing a joint return for 2025?
Yes Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
No Continue.
- Are you a married taxpayer or an RDP whose filing status is married/RDP filing separately or HOH?
Yes Continue.
No Skip questions d and e; go to question f.
- Did you and your spouse/RDP have the same principal residence for the last 6 months of 2025?
Yes Continue.
No Skip question e; go to question f.
- Are you legally separated according to California law under a written separation agreement or a decree of separate maintenance and you lived apart from your spouse/RDP at the end of 2025?
Yes Continue.
No Stop here, you cannot take the credit.

- f. Could you be a qualifying child of another person for 2025? (Answer “No” if the other person is not required to file, and is not filing, a 2025 tax return or is filing a 2025 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596 for examples.)

Yes Stop here, you cannot take the credit.

No Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child’s information under Child 1, Child 2, or Child 3 column. **Do not** include the information of any child younger than six years old in an attachment to the form FTB 3514. See Step 8 and Step 9 in the instructions to see if you qualify for the YCTC.

Line 7 – SSN or ITIN

The child must have a valid SSN or ITIN, as defined below, unless the child was born and died in 2025. If your child was born alive and died in 2025 and did not have an SSN or an ITIN, write “Died” on this line and attach a copy of the child’s birth certificate, death certificate, or hospital medical records or include it according to your software’s instructions.

Valid SSN – A valid SSN is a number issued by the Social Security Administration without regard to whether it was issued for employment or issued solely for the purpose of receiving federally funded benefits.

Valid ITIN – A valid ITIN is a federal tax processing number issued by the Internal Revenue Service that is not expired or revoked. For taxable years beginning on or after January 1, 2020, a valid federal ITIN can be used to claim the EITC, YCTC, and FYTC. If an ITIN is used, eligible individuals should provide the documents listed below upon request by the FTB:

- Identifying documents acceptable for purposes of obtaining a California driver’s license or identification card as authorized by the California Vehicle Code and related regulations for purposes of establishing documents acceptable to prove identity.
- Identifying documents used to report earned income for the taxable year.

Additionally, upon receiving a valid SSN, the individual should notify the FTB in the time and manner prescribed by the FTB. For more information, go to ftb.ca.gov and search for **eitc**.

An Adoption Taxpayer Identification Number (ATIN) cannot be used to claim a qualifying child for the EITC and YCTC. If your child has an ATIN and later gets a valid SSN or a valid federal ITIN, you may be able to file an amended return to claim your child for the EITC or YCTC. Use Form 540, 540 2EZ, or 540NR to amend your original or previously filed tax return with Schedule X, California Explanation of Amended Return Changes, attached to the amended return.

If you did not have an SSN or federal ITIN by the due date of your 2025 return (including extensions), you cannot claim the EITC, YCTC, or FYTC on either your original or an amended 2025 return, even if you later get an SSN or federal ITIN. Also, if a child did not have an SSN or federal ITIN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC or YCTC on either your original or an amended 2025 return, even if that child later gets an SSN or federal ITIN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2025 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b – Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2025, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 – Child’s relationship to you

For additional information, see qualifying child definition.

Line 11 – Number of days child lived with you

Enter the number of days the child lived with you in California during 2025. To qualify, the child must have the same principal place of residence in California as you for more than half of 2025, defined as 183 days or more (if a leap year, it is 184 days or more). If the child was born or died in 2025 and your home was the child’s home for more than half the time he or she was alive during 2025, enter “365”. Do not enter more than 365 days, unless it is a leap year, then enter 366 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information, get federal Pub. 596.

Line 12 – Child’s physical address

Enter the physical address where the child resided during 2025. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2025. If the child lived with you in California for more than half of 2025, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

- a. Is the amount on federal Form 1040 or 1040-SR, line 11b (federal AGI), less than \$32,901?

Yes Continue.

No Stop here, you cannot take the credit.

- b. Were you (or your spouse/RDP if filing a joint return) at least age 18 at the end of 2025? (Answer “Yes” if you, or your spouse/RDP if filing a joint return, were born on or before January 1, 2008.) If your spouse/RDP died in 2025 (or if you are preparing a return for someone who died in 2025), get federal Pub. 596 for more information before you answer.

Yes Continue.

No Stop here, you cannot take the credit.

- c. Was your main home, and your spouse’s/RDP’s if filing a joint return, in California for more than half of 2025?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2025? For more information, get federal Pub. 596.

Yes Skip questions e and f; go to Step 5.

No Continue.

- e. Could you be a qualifying child of another person for 2025? (Answer “No” if the other person is not required to file, and is not filing, a 2025 tax return or is filing a 2025 tax return only to claim a refund of withheld income tax or estimated tax paid. Get federal Pub. 596 for examples.)

Yes Stop here, you cannot take the credit.

No Continue.

- f. Can you be claimed as a dependent on someone else’s 2025 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete line 13 through line 19 to figure your California earned income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16. Include all of your Medicaid waiver payments or IHSS payments even if the payments are nontaxable for federal purposes.

If you have not reached the minimum retirement age and you received disability payment reported on federal Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and a distribution code 3 is shown in box 7 of federal Form 1099-R, include the amount of the disability payment on form FTB 3514, line 13.

Note: If you have clergy wages, subtract the self employment tax, if any, that was reported on federal Schedule SE (Form 1040), Self-Employment Tax, and enter the result on form FTB 3514, line 13.

Employees and independent contractors – If the taxpayer’s classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only, and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Line 14 – IHSS payments

You may elect to include or exclude your Medicaid waiver payments or IHSS payments if the payments are nontaxable for federal purposes. If you elect to exclude such payments from your earned income for California EITC purposes, enter the amount you received as Medicaid waiver payments or IHSS payments that are nontaxable for federal purposes on line 14. If you elect to include such payments, leave line 14 blank. If you are filing a joint return, both you and/or your spouse/RDP can elect to include or exclude your own nontaxable Medicaid waiver payments or IHSS payments for California EITC purposes. Each must elect to include or exclude all such payments, not just a portion of them. You may elect to include or exclude such payments from earned income for California EITC purposes, whether or not you elect to include or exclude them for federal purposes.

Line 15 – Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan

Enter the amount included on line 13 that you received for work performed while an inmate in a penal institution.

Enter the amount included on line 13 that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. This amount may be shown on federal Form W-2, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

Line 17 – Nontaxable combat pay

Enter the amount from federal Form W-2, box 12, code Q, if you elect to include your nontaxable military combat pay in earned income for EITC purposes. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes.

Line 18 – Business income or (loss)

If you are self-employed and have net earnings from self-employment, go to Worksheet 3 to figure your business income or loss. Attach a copy of your complete federal return, including any federal Schedule C (Form 1040), Profit or Loss From Business; Schedule F (Form 1040), Profit or Loss From Farming; Schedule SE (Form 1040); and any Schedule K-1 (Form 1065), Partner’s Share of Income, Deductions, Credits, etc.

Employees and independent contractors – If the taxpayer’s classification for California and federal purposes is different, enter the earned income as wages on line 13 or as business income on line 18 based on the federal classification of income. For example, a taxpayer may be classified as an independent contractor for federal purposes, but as an employee for California purposes. Based on this example, this taxpayer would enter their income as business income on form FTB 3514, line 18. Use your federal classification for EITC purposes only, and for all other purposes such as completing other tax forms, schedules, etc., use your California classification.

Worksheet 3 – Business Income or (Loss)

1	Business income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 3 . . .	1 _____
2	Farm income or (loss). Enter the amount from federal Schedule 1 (Form 1040), line 6 . . .	2 _____
3	Self-employment earnings from partnerships reported on federal Schedule(s) K-1. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A . . .	3 _____
4	Deductible part of self-employment tax. Enter the amount from federal Schedule 1 (Form 1040), line 15	4 _____
5	Total business income or (loss). Add line 1, line 2, line 3, and subtract line 4. Enter the amount here and on form FTB 3514, line 18	5 _____

Lines 18 a-e Business information

Enter your business information in the spaces provided. If you have multiple businesses, use the information from the schedule with the largest net profit (loss).

Line b – Business address

Enter your business address. Enter a street address instead of a box number. Include the suite or room number, if any.

Line c – Business license number

Enter your business license number. A business license number is a reference number from a county, city, or state that allows you to engage in a specific business activity within the designated area. If you do not have a business license number, leave line c blank.

Line d – SEIN

Enter your state employer identification number (SEIN) issued by the California Employment Development Department. If you do not have an SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C (Form 1040) or Schedule F (Form 1040), box B.

After completing Step 5, go to Step 6.

Step 6 How to Figure the California EITC

Complete the California Earned Income Tax Credit Worksheet below only if you have earned income greater than zero on line 19. If you file Form 540 or 540 2EZ, after completing Step 6, skip Step 7 and go to Step 8. If you file Form 540NR, after completing Step 6, go to Step 7.

If your earned income on line 19 is zero or less, you are not eligible for EITC. However, you may be eligible for the YCTC. Skip Step 6 and Step 7 and go to Step 8 to see if you qualify for the YCTC.

California Earned Income Tax Credit Worksheet

Part I All Filers

- 1 Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. **1** _____
- 2 Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here **2** _____
If the amount on line 2 is zero, stop here. You cannot take the credit.
- 3 Enter the amount from federal Form 1040 or 1040-SR, line 11b (federal AGI) **3** _____
- 4 Are the amounts on line 1 and line 3 the same?
Yes Skip line 5; and enter the amount from line 2 on line 6.
No Go to line 5.
-

Part II Filers Who Answered "No" on Line 4

- 5 If you have:
- No qualifying children, is the amount on line 3 less than \$4,661?
 - 1 qualifying child, is the amount on line 3 less than \$6,998?
 - 2 or more qualifying children, is the amount on line 3 less than \$9,823?
- Yes** Leave line 5 blank; enter the amount from line 2 on line 6.
No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here. **5** _____
Compare the amounts on line 5 and line 2, enter the **smaller** amount on line 6.
-

Part III Your Earned Income Tax Credit

- 6 This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 20. **6** _____

(continued on next page)

Step 7 How to Figure the Part-Year Resident EITC

If you file Form 540 or 540 2EZ, skip Step 7 and go to Step 8.

Line 21 – CA exemption credit percentage

If you file Form 540NR, enter your California exemption credit percentage from Form 540NR, line 38 on form FTB 3514, line 21. However, if your total taxable income was less than zero and you entered \$0 on Form 540NR, line 19, complete Worksheet 4 below to compute the correct California exemption credit percentage to enter on form FTB 3514, line 21.

Worksheet 4 – California Exemption Credit Percentage	
Complete this worksheet only if you are a part-year resident with negative total taxable income and you entered zero on Form 540NR, line 19.	
Part I Total Taxable Income	
1 Enter the amount from Form 540NR, line 17. If a negative amount, enter as negative	1 _____
2 Enter the amount from Form 540NR, line 18	2 _____
3 Total Taxable Income. Subtract line 2 from line 1. Enter the negative result here	3 _____
Part II California Taxable Income	
4 Enter the amount from Schedule CA (540NR), Part IV, line 1. If a negative amount, enter as negative	4 _____
5 Enter the amount from Schedule CA (540NR), Part IV, line 4	5 _____
6 California Taxable Income. Subtract line 5 from line 4. If a negative amount, enter as negative	6 _____
Part III California Exemption Credit Percentage	
7 Subtract line 6 from line 3. If a negative amount, enter as negative	7 _____
8 Enter the amount from line 3 as a positive amount.	8 _____
9 Divide line 7 by line 8. Enter amount as a decimal	9 _____
10 California Exemption Credit Percentage. Subtract line 9 from 1.000. If more than 1, enter 1.000. If less than zero, enter 0. Enter the result as a decimal here and on form FTB 3514, line 21, line 29, or line 40.	10 _____

Line 22 – Part-year resident EITC

Multiply line 20 by line 21 and enter the result on form FTB 3514, line 22. This amount should also be entered on Form 540NR, line 85.

Step 8 Qualifications for Young Child Tax Credit (YCTC)

To qualify for the YCTC, you must meet **all** of the following:

- You have been allowed the California EITC on this form if your California earned income is greater than zero **or** you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less (see additional requirements after these bullet points).
- You have at least one qualifying child for the California EITC.

- Your qualifying child is younger than six years old as of the last day of the taxable year.
Additional requirements must be met if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less:
 - a. You do not have total net losses in excess of \$35,640 in the taxable year (this amount will be indexed annually).
 - b. You do not have total wages, salaries, tips, and other employee compensation in excess of \$35,640 in the taxable year (this amount will be indexed annually).

Caution: If you **do not** meet all of the requirements for YCTC, you cannot take this credit.

If you meet all of the requirements for YCTC, complete Part VII, Young Child Tax Credit. If you are a part-year resident, also complete Part VIII, Part-Year Resident Young Child Tax Credit.

For taxable years beginning on or after January 1, 2020, California expanded YCTC eligibility for a qualifying child who is younger than six years old as of the last day of the taxable year, who has a valid federal ITIN. The child must be a qualifying child of an eligible individual, or the eligible individual's spouse/RDP (if married), who have a valid federal ITIN.

Note: If your qualifying child is younger than six years old as of the last day of the taxable year, you must list that child's information under Part III, Qualifying Child Information, Child 1, Child 2, or Child 3 column. **Do not** include the information of any child younger than six years old in an attachment to the form FTB 3514.

Line 23 – California earned income

California earned income for purposes of the YCTC is the same as for the California EITC. Enter the amount from form FTB 3514, line 19.

Line 23a – Total wages, salaries, tips, and other employee compensation

Enter the total amount of wages, salaries, tips, and other employee compensation by adding up the following amounts, if applicable:

- Form FTB 3514, line 13
- Form FTB 3514, line 17
- Nontaxable combat pay that is not elected to be treated as earned income for purposes of EITC and which was not reported on form FTB 3514, line 17
- Wages not subject to California withholding (e.g. out of state wages)

If the amount entered on line 23a exceeds \$35,640, **stop here**, you do not qualify for the credit.

Line 23b – Total net loss exceeds \$35,640 (Form 540/Form 540NR Filers Only) or federal AGI exceeds \$32,900

For purposes of this line, total net loss means the amounts by which total losses generated during the year exceeds total income, without regard to utilization limitations.

Use Form 540 or Form 540NR, line 17 (without utilization limitations) when calculating the total net loss amount. Also, be sure to include any casualty or theft loss and/or disaster loss reported on Schedule CA (540), Part II, or Schedule CA (540NR), Part III, line 15 (column A minus column B plus column C) without utilization limitations, within this total net loss amount. Do not include carryover losses from a prior year within the total net loss calculation. If your total net loss amount exceeds \$35,640, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

If your federal AGI exceeds \$32,900, check the box on line 23b and **stop here**, you **do not** qualify for the credit.

Do not enter the total net loss amount or the federal AGI on form FTB 3514, line 23b.

Line 25 – Excess earned income over threshold

Subtract the \$27,425 threshold amount from your California earned income entered on line 23 and enter the excess amount on line 25.

Line 26 and Line 27

For every \$100 over the threshold amount, your credit is reduced by \$21.71.

Line 28 – Young Child Tax Credit

This is the amount of your allowable YCTC to claim on your tax return. This amount should also be entered on Form 540, line 76; or Form 540 2EZ, line 23b. If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10. If you file Form 540NR, go to Step 9.

Step 9 Part-Year Resident Young Child Tax Credit (YCTC)

If you file Form 540 or 540 2EZ, skip Step 9 and go to Step 10.

Line 29 – CA exemption credit percentage

If you file Form 540NR, enter your California exemption credit percentage from Form 540NR, line 38 on form FTB 3514, line 29. However, if you completed Worksheet 4, enter the California exemption credit percentage from Worksheet 4, line 10 on form FTB 3514, line 29.

Line 30 – Part-year resident YCTC

Multiply line 28 by line 29 and enter the result on form FTB 3514, line 30. This amount should also be entered on Form 540NR, line 86.

Step 10 Qualifications for Foster Youth Tax Credit (FYTC)

To qualify for the FYTC, you must meet all of the following:

- You have been allowed the California EITC on this form.
- You are at least 18 years old and younger than 26 years old as of the last day of the taxable year.
- You were in foster care while 13 years of age or older and placed through the California foster care system.

Caution: If you **do not** meet all of the requirements for FYTC, you cannot take this credit.

If you meet all of the requirements for FYTC, complete Part IX, Foster Youth Tax Credit. If you are a part-year resident, also complete Part X, Part-Year Resident Foster Youth Tax Credit.

Line 31 – Who is claiming the FYTC

Form FTB 3514 asks who is claiming the credit. You must check the box that applies to you (either Primary Taxpayer or Spouse/RDP) to claim the credit. You may only claim the credit for yourself. If you and your spouse/RDP both qualify for the credit, you each must check the box that applies to you.

To claim the FYTC, you must complete line 31 and line 33 of form FTB 3514 and sign your tax return.

Line 32 – Qualifying foster youth information

If the first name and/or last name provided on the tax return is different from the first name and/or last name while in foster care, provide the name while in foster care in the applicable spaces provided.

Line 33 – Consent and authorization

Check the box to indicate your consent and authorization for the California Department of Social Services (CDSS) to share limited information about you with the California Franchise Tax Board for purposes of verifying your eligibility for the FYTC. You may only provide consent for yourself. Consent is optional.

If you are not checking the applicable box to provide consent, attach to this return a letter issued by a county or state agency confirming each individual who claims the FYTC status as a foster youth at or after age 13, or other proof of status as a condition of receiving the FYTC. Below are samples of other proof/supporting documentation that may be provided:

- CDSS Foster Care Verification Form
- County-issued letter

If consent and/or the proof you submit does not result in satisfactory proof of your eligibility, we may contact you to provide additional proof, which may delay a decision on your eligibility.

To request information needed to verify your status as a foster youth at or after age 13, contact:

California Department of Social Services
Telephone: 916.651.8848
Email: piar@dss.ca.gov
Mail: 744 P Street, Sacramento, CA 95814
Out-of-State Inquiries: cdss.osi@dss.ca.gov

A decision on your eligibility for the FYTC may be delayed or denied if your eligibility is not confirmed by the CDSS or you do not provide satisfactory proof of your eligibility to the FTB. For that reason, we recommend that you check the applicable box to provide your consent and/or attach proof of your status as a foster youth at or after age 13 to your tax return.

You must sign your tax return and attach form FTB 3514 to your return.

Line 34 – California earned income

California earned income for purposes of the FYTC is the same as for the California EITC. Enter the amount from form FTB 3514, line 19.

Line 36 – Excess earned income over threshold

Subtract the \$27,425 threshold amount from your California earned income entered on line 34 and enter the excess amount on line 36.

Line 37 and Line 38

For every \$100 over the threshold amount, the credit is reduced by \$21.71 if either the taxpayer or spouse/RDP is claiming the FYTC, and by \$43.42 if both taxpayer and spouse/RDP are claiming the FYTC.

Line 39 – Foster Youth Tax Credit

This is the amount of your allowable FYTC to claim on your tax return. This amount should also be entered on Form 540, line 77; or Form 540 2EZ, line 23c. If you file Form 540 or 540 2EZ, stop here, do not go to Step 11. If you file Form 540NR, go to Step 11.

Step 11 Part-Year Resident Foster Youth Tax Credit (FYTC)**Line 40 – CA exemption credit percentage**

If you file Form 540NR, enter your California exemption credit percentage from Form 540NR, line 38 on form FTB 3514, line 40. However, if you completed Worksheet 4, enter the California exemption credit percentage from Worksheet 4, line 10 on form FTB 3514, line 40.

Line 41 – Part-year resident FYTC

Multiply line 39 by line 40 and enter the result on form FTB 3514, line 41. This amount should also be entered on Form 540NR, line 87.

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2025 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

Your SSN or ITIN

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here.

Before you begin:

If you claim the California 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 EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 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 Step 1 in the instructions before completing this part.)

- 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 adjusted gross income (AGI) (federal Form 1040 or 1040-SR, line 11b) ● 2 .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27a) ● 3 .00

Part II Investment Income Information

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

Part III Qualifying Child Information (See Step 3 in the instructions before completing this part.)

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 (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

- | | Child 1 | Child 2 | Child 3 |
|--|---|---|---|
| 5 First name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6 Last name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7 SSN or ITIN. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8 Date of birth (mm/dd/yyyy). If born after 2006 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 type="text"/> | <input type="text"/> | <input type="text"/> |
| 9 a Was the child under age 24 at the end of 2025, 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 2025? 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 type="text"/> | <input type="text"/> | <input type="text"/> |
| 11 Number of days child lived with you in California during 2025. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr. | <input type="text"/> | <input type="text"/> | <input type="text"/> |

12 Child's physical address during 2025. See instructions.

Child 1

a Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 2

a Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Child 3

a Street address (number, street, and apt. no./ste. no.)

b City **c** State **d** ZIP code

Part IV California Earned Income (See Step 5 in the instructions.)

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions . . . ● 13 .00

14 IHSS payments. See instructions ● 14 .00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions ● 15 .00

16 Subtract line 14 and line 15 from line 13. ● 16 .00

17 Nontaxable combat pay. See instructions ● 17 .00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions ● 18 .00

a Business name ●

Street address (number, street, and apt. no./ste. no.)

b Business address ●

City State ZIP code

c Business license number ●

d SEIN. ●

e Business code ●

19 California earned income. Add line 16, line 17, and line 18. ● 19 .00

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

20 California EITC. 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 23a. ● 20 .00

Part VI Part-Year Resident California Earned Income Tax Credit (See Step 7 in the instructions.)

- 21 CA exemption credit percentage from Form 540NR, line 38. See instructions 21
- 22 **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 (See Step 8 in the instructions before completing this part.)

- 23 **California earned income.** Enter the amount from form FTB 3514, line 19. If the amount entered here is greater than \$0, do not complete line 23a or line 23b and continue on to line 24 23 .00
- a **Total wages, salaries, tips, and other employee compensation.** See instructions . . 23a .00
- b If your **total** net loss exceeds \$35,640 or your federal AGI exceeds \$32,900, check the box. See instructions
- 24 **Available Young Child Tax Credit.** 24 .00
- If the amount on line 23 is \$27,425 or less, skip line 25 through line 27 and enter \$1,189 on line 28. If applicable, complete line 29 and line 30.
 - If the amount on line 23 is greater than \$27,425, complete line 25 through line 28. If applicable, complete line 29 and line 30.
- 25 Excess earned income over threshold. Subtract \$27,425 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 \$21.71. 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 line 25 through line 27, your credit is the \$1,189 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 23b. 28 .00

Part VIII 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 **Part-year resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86. 30 .00

Part IX Foster Youth Tax Credit (See Step 10 in the instructions before completing this part.)

- 31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.
- a Primary Taxpayer: My name is the first name listed on this return
- b Spouse/RDP: My name is listed as the spouse/RDP on this joint return.
- 32 Qualifying foster youth information. See instructions.
- | | Primary Taxpayer | Spouse/RDP |
|------------------------|----------------------|----------------------|
| a First name | <input type="text"/> | <input type="text"/> |
| b Last name | <input type="text"/> | <input type="text"/> |

33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC

b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC

Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 **California earned income.** Enter the amount from form FTB 3514, line 19 34 .00

35 **Available Foster Youth Tax Credit** 35 .00

• If the amount on line 34 is \$27,425 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,189 on line 35 and line 39.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,378 on line 35 and line 39.

If applicable, complete line 40 and line 41.

• If the amount on line 34 is greater than \$27,425, complete line 36 through line 38 and enter on line 35 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,189 on line 35.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,378 on line 35.

If applicable, complete line 40 and line 41.

36 Excess earned income over threshold. Subtract \$27,425 from line 34 36 .00

37 Divide line 36 by 100. Enter the result as a decimal out to two decimal places, **do not** round. 37

38 **Reduction amount** 38

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by \$21.71. Enter the result as a decimal out to two decimal places, **do not** round.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by \$43.42. Enter the result as a decimal out to two decimal places, **do not** round.

39 Foster Youth Tax Credit.

- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the \$1,189 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the \$2,378 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. 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 77; or Form 540 2EZ, line 23c. 39 .00

Part X Part-Year Resident Foster Youth Tax Credit (See Step 11 in the instructions.)

40 CA exemption credit percentage from Form 540NR, line 38. See instructions 40

41 **Part-year resident FYTC.** Multiply line 39 by line 40. This amount should also be entered on Form 540NR, line 87 41 .00

2025 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

Your SSN or ITIN

If you are separated from your spouse/registered domestic partner (RDP), filing a separate return, and meet the requirements to claim the California Earned Income Tax Credit (EITC) (see instructions), check here.

Before you begin:

If you claim the California 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 EITC, you must provide your date of birth (DOB), and spouse's/RDP's DOB if filing jointly, on your California tax return. If you qualify for the California EITC, you may also qualify for the Young Child Tax Credit (YCTC) and/or the Foster Youth Tax Credit (FYTC). You may also qualify for the YCTC if you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less. See instructions for additional information.

Follow Step 1 through Step 11 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 Step 1 in the instructions before completing this part.)

- 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 adjusted gross income (AGI) (federal Form 1040 or 1040-SR, line 11b) ● 2 .00
- 3 Federal EIC (federal Form 1040 or 1040-SR, line 27a) ● 3 .00

Part II Investment Income Information

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

Part III Qualifying Child Information (See Step 3 in the instructions before completing this part.)

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 (Complete line 5 through line 12 for each child under Child 1, Child 2, or Child 3, as applicable.)

- | | Child 1 | Child 2 | Child 3 |
|--|---|---|---|
| 5 First name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 6 Last name | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7 SSN or ITIN. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 8 Date of birth (mm/dd/yyyy). If born after 2006 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 type="text"/> | <input type="text"/> | <input type="text"/> |
| 9 a Was the child under age 24 at the end of 2025, 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 2025? 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 type="text"/> | <input type="text"/> | <input type="text"/> |
| 11 Number of days child lived with you in California during 2025. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr. | <input type="text"/> | <input type="text"/> | <input type="text"/> |

12 Child's physical address during 2025. See instructions.

Child 1

Child 2

Child 3

Part IV California Earned Income (See Step 5 in the instructions.)

13 Wages, salaries, tips, and other employee compensation, subject to California withholding. See instructions . . . ● 13 .00

14 IHSS payments. See instructions . . . ● 14 .00

15 Prison inmate wages and/or pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. See instructions . . . ● 15 .00

16 Subtract line 14 and line 15 from line 13. ● 16 .00

17 Nontaxable combat pay. See instructions ● 17 .00

18 Business income or (loss). Enter amount from Worksheet 3, line 5. See instructions ● 18 .00

a Business name ●

Street address (number, street, and apt. no./ste. no.)

b Business address ●

c Business license number ●

d SEIN ●

e Business code ●

19 California earned income. Add line 16, line 17, and line 18. ● 19 .00

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

20 California EITC. 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 23a. ● 20 .00

Part VI Part-Year Resident California Earned Income Tax Credit (See Step 7 in the instructions.)

- 21 CA exemption credit percentage from Form 540NR, line 38. See instructions 21
- 22 **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 (See Step 8 in the instructions before completing this part.)

- 23 **California earned income.** Enter the amount from form FTB 3514, line 19. If the amount entered here is greater than \$0, do not complete line 23a or line 23b and continue on to line 24 23 .00
- a **Total wages, salaries, tips, and other employee compensation.** See instructions . . 23a .00
- b If your **total** net loss exceeds \$35,640 or your federal AGI exceeds \$32,900, check the box. See instructions
- 24 **Available Young Child Tax Credit.** 24 .00
- If the amount on line 23 is \$27,425 or less, skip line 25 through line 27 and enter \$1,189 on line 28. If applicable, complete line 29 and line 30.
 - If the amount on line 23 is greater than \$27,425, complete line 25 through line 28. If applicable, complete line 29 and line 30.
- 25 Excess earned income over threshold. Subtract \$27,425 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 \$21.71. 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 line 25 through line 27, your credit is the \$1,189 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 23b. 28 .00

Part VIII 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 **Part-year resident YCTC.** Multiply line 28 by line 29.
This amount should also be entered on Form 540NR, line 86. 30 .00

Part IX Foster Youth Tax Credit (See Step 10 in the instructions before completing this part.)

- 31 Who is claiming the FYTC? If both spouses/RDPs qualify, you must each check the box that applies to you. See instructions.
- a Primary Taxpayer: My name is the first name listed on this return
- b Spouse/RDP: My name is listed as the spouse/RDP on this joint return.
- 32 Qualifying foster youth information. See instructions.
- | | Primary Taxpayer | Spouse/RDP |
|------------------------|----------------------|----------------------|
| a First name | <input type="text"/> | <input type="text"/> |
| b Last name | <input type="text"/> | <input type="text"/> |

33 To better assist us in verifying your eligibility, please check the applicable box(es) below. See instructions.

a Primary Taxpayer: By checking the box and signing the tax return to which this form is attached, I certify that I am the primary taxpayer listed on this return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC

b Spouse/RDP: By checking the box and signing the tax return to which this form is attached, I certify that I am the spouse/RDP listed on this joint return and voluntarily consent and authorize the California Department of Social Services and any of its affiliated programs (including, but not limited to, CalWORKS and CalFRESH) to confirm or deny, and disclose relevant information to the State of California Franchise Tax Board regarding, my eligibility for the FYTC

Note: Each individual who claims the FYTC and does not check the applicable box above must attach to this return a letter issued by a county or state agency confirming that individual's status as a foster youth at or after age 13, or other proof of status, as a condition of receiving the FYTC.

34 **California earned income.** Enter the amount from form FTB 3514, line 19 34 .00

35 **Available Foster Youth Tax Credit** 35 .00

• If the amount on line 34 is \$27,425 or less, skip line 36 through line 38 and enter on line 35 and line 39 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,189 on line 35 and line 39.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,378 on line 35 and line 39.

If applicable, complete line 40 and line 41.

• If the amount on line 34 is greater than \$27,425, complete line 36 through line 38 and enter on line 35 the following amount.

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, enter \$1,189 on line 35.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, enter \$2,378 on line 35.

If applicable, complete line 40 and line 41.

36 Excess earned income over threshold. Subtract \$27,425 from line 34 36 .00

37 Divide line 36 by 100. Enter the result as a decimal out to two decimal places, **do not** round. 37

38 **Reduction amount** 38

- If either the taxpayer **or** spouse/RDP is claiming the FYTC, multiply line 37 by \$21.71. Enter the result as a decimal out to two decimal places, **do not** round.
- If both taxpayer **and** spouse/RDP are claiming the FYTC, multiply line 37 by \$43.42. Enter the result as a decimal out to two decimal places, **do not** round.

39 Foster Youth Tax Credit.

- If you did not need to complete line 36 through line 38, and either the taxpayer **or** spouse/RDP is claiming the FYTC, the credit is the \$1,189 from line 35.
- If you did not need to complete line 36 through line 38, and both taxpayer **and** spouse/RDP are claiming the FYTC, the credit is the \$2,378 from line 35.
- If you completed line 36 through line 38, to compute your credit, subtract line 38 from line 35. 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 77; or Form 540 2EZ, line 23c. 39 .00

Part X Part-Year Resident Foster Youth Tax Credit (See Step 11 in the instructions.)

40 CA exemption credit percentage from Form 540NR, line 38. See instructions . . . 40

41 **Part-year resident FYTC.** Multiply line 39 by line 40. This amount should also be entered on Form 540NR, line 87 41 .00

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ftb.ca.gov

2025 Earned Income Tax Credit Table

Caution: This is **not** a tax table.

- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
\$1	\$50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151	1,200	76	340	400	450
1,201	1,250	80	354	417	469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501	1,550	99	441	519	584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	213	947	1,114	1,253
3,301	3,350	216	961	1,131	1,272
3,351	3,400	219	976	1,148	1,291
3,401	3,450	223	990	1,165	1,310
3,451	3,500	226	1,004	1,182	1,329
3,501	3,550	229	1,019	1,199	1,349
3,551	3,600	232	1,033	1,216	1,368
3,601	3,650	236	1,048	1,233	1,387
3,651	3,700	239	1,062	1,250	1,406
3,701	3,750	242	1,077	1,267	1,425
3,751	3,800	246	1,091	1,284	1,444
3,801	3,850	249	1,106	1,301	1,463
3,851	3,900	252	1,120	1,318	1,482
3,901	3,950	255	1,134	1,335	1,502
3,951	4,000	259	1,149	1,352	1,521

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2025 Earned Income Tax Credit Table – Continued

Caution: This is not a tax table.

- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
4,001	4,050	262	1,163	1,369	1,540
4,051	4,100	265	1,178	1,386	1,559
4,101	4,150	268	1,192	1,403	1,578
4,151	4,200	272	1,207	1,420	1,597
4,201	4,250	275	1,221	1,437	1,616
4,251	4,300	278	1,236	1,454	1,635
4,301	4,350	281	1,250	1,471	1,655
4,351	4,400	285	1,265	1,488	1,674
4,401	4,450	288	1,279	1,505	1,693
4,451	4,500	291	1,293	1,522	1,712
4,501	4,550	294	1,308	1,539	1,731
4,551	4,600	298	1,322	1,556	1,750
4,601	4,650	301	1,337	1,573	1,769
4,651	4,700	302	1,351	1,590	1,788
4,701	4,750	299	1,366	1,607	1,808
4,751	4,800	296	1,380	1,624	1,827
4,801	4,850	292	1,395	1,641	1,846
4,851	4,900	289	1,409	1,658	1,865
4,901	4,950	286	1,423	1,675	1,884
4,951	5,000	283	1,438	1,692	1,903
5,001	5,050	279	1,452	1,709	1,922
5,051	5,100	276	1,467	1,726	1,941
5,101	5,150	273	1,481	1,743	1,961
5,151	5,200	270	1,496	1,760	1,980
5,201	5,250	266	1,510	1,777	1,999
5,251	5,300	263	1,525	1,794	2,018
5,301	5,350	260	1,539	1,811	2,037
5,351	5,400	257	1,554	1,828	2,056
5,401	5,450	253	1,568	1,845	2,075
5,451	5,500	252	1,582	1,862	2,094
5,501	5,550	252	1,597	1,879	2,114
5,551	5,600	251	1,611	1,896	2,133
5,601	5,650	251	1,626	1,913	2,152
5,651	5,700	250	1,640	1,930	2,171
5,701	5,750	250	1,655	1,947	2,190
5,751	5,800	250	1,669	1,964	2,209
5,801	5,850	249	1,684	1,981	2,228
5,851	5,900	249	1,698	1,998	2,247
5,901	5,950	248	1,712	2,015	2,267
5,951	6,000	248	1,727	2,032	2,286

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
6,001	6,050	247	1,741	2,049	2,305
6,051	6,100	247	1,756	2,066	2,324
6,101	6,150	246	1,770	2,083	2,343
6,151	6,200	246	1,785	2,100	2,362
6,201	6,250	245	1,799	2,117	2,381
6,251	6,300	245	1,814	2,134	2,400
6,301	6,350	244	1,828	2,151	2,420
6,351	6,400	244	1,843	2,168	2,439
6,401	6,450	244	1,857	2,185	2,458
6,451	6,500	243	1,871	2,202	2,477
6,501	6,550	243	1,886	2,219	2,496
6,551	6,600	242	1,900	2,236	2,515
6,601	6,650	242	1,915	2,253	2,534
6,651	6,700	241	1,929	2,270	2,553
6,701	6,750	241	1,944	2,287	2,573
6,751	6,800	240	1,958	2,304	2,592
6,801	6,850	240	1,973	2,321	2,611
6,851	6,900	239	1,987	2,338	2,630
6,901	6,950	239	2,001	2,355	2,649
6,951	7,000	239	2,016	2,372	2,668
7,001	7,050	238	2,014	2,389	2,687
7,051	7,100	238	2,000	2,406	2,706
7,101	7,150	237	1,986	2,423	2,726
7,151	7,200	237	1,971	2,440	2,745
7,201	7,250	236	1,957	2,457	2,764
7,251	7,300	236	1,942	2,474	2,783
7,301	7,350	235	1,928	2,491	2,802
7,351	7,400	235	1,913	2,508	2,821
7,401	7,450	234	1,899	2,525	2,840
7,451	7,500	234	1,884	2,542	2,859
7,501	7,550	233	1,870	2,559	2,879
7,551	7,600	233	1,856	2,576	2,898
7,601	7,650	233	1,841	2,593	2,917
7,651	7,700	232	1,827	2,610	2,936
7,701	7,750	232	1,812	2,627	2,955
7,751	7,800	231	1,798	2,644	2,974
7,801	7,850	231	1,783	2,661	2,993
7,851	7,900	230	1,769	2,678	3,012
7,901	7,950	230	1,754	2,695	3,032
7,951	8,000	229	1,740	2,712	3,051

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2025 Earned Income Tax Credit Table – Continued

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- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
8,001	8,050	229	1,725	2,729	3,070
8,051	8,100	228	1,711	2,746	3,089
8,101	8,150	228	1,697	2,763	3,108
8,151	8,200	228	1,682	2,780	3,127
8,201	8,250	227	1,668	2,797	3,146
8,251	8,300	227	1,653	2,814	3,165
8,301	8,350	226	1,639	2,831	3,185
8,351	8,400	226	1,624	2,848	3,204
8,401	8,450	225	1,610	2,865	3,223
8,451	8,500	225	1,595	2,882	3,242
8,501	8,550	224	1,581	2,899	3,261
8,551	8,600	224	1,567	2,916	3,280
8,601	8,650	223	1,552	2,933	3,299
8,651	8,700	223	1,538	2,950	3,318
8,701	8,750	222	1,523	2,967	3,338
8,751	8,800	222	1,509	2,984	3,357
8,801	8,850	222	1,494	3,001	3,376
8,851	8,900	221	1,480	3,018	3,395
8,901	8,950	221	1,465	3,035	3,414
8,951	9,000	220	1,451	3,052	3,433
9,001	9,050	220	1,436	3,069	3,452
9,051	9,100	219	1,422	3,086	3,471
9,101	9,150	219	1,408	3,103	3,491
9,151	9,200	218	1,393	3,120	3,510
9,201	9,250	218	1,379	3,137	3,529
9,251	9,300	217	1,364	3,154	3,548
9,301	9,350	217	1,350	3,171	3,567
9,351	9,400	216	1,335	3,188	3,586
9,401	9,450	216	1,321	3,205	3,605
9,451	9,500	216	1,306	3,222	3,624
9,501	9,550	215	1,292	3,239	3,644
9,551	9,600	215	1,278	3,256	3,663
9,601	9,650	214	1,263	3,273	3,682
9,651	9,700	214	1,249	3,290	3,701
9,701	9,750	213	1,234	3,307	3,720
9,751	9,800	213	1,220	3,324	3,739
9,801	9,850	212	1,205	3,339	3,756
9,851	9,900	212	1,191	3,322	3,737
9,901	9,950	211	1,176	3,305	3,718
9,951	10,000	211	1,162	3,288	3,699

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
10,001	10,050	211	1,147	3,271	3,680
10,051	10,100	210	1,133	3,254	3,661
10,101	10,150	210	1,119	3,237	3,642
10,151	10,200	209	1,104	3,220	3,622
10,201	10,250	209	1,090	3,203	3,603
10,251	10,300	208	1,075	3,186	3,584
10,301	10,350	208	1,061	3,169	3,565
10,351	10,400	207	1,046	3,152	3,546
10,401	10,450	207	1,032	3,135	3,527
10,451	10,500	206	1,017	3,118	3,508
10,501	10,550	206	1,003	3,101	3,489
10,551	10,600	205	989	3,084	3,469
10,601	10,650	205	974	3,067	3,450
10,651	10,700	205	960	3,050	3,431
10,701	10,750	204	945	3,033	3,412
10,751	10,800	204	931	3,016	3,393
10,801	10,850	203	916	2,999	3,374
10,851	10,900	203	902	2,982	3,355
10,901	10,950	202	887	2,965	3,336
10,951	11,000	202	873	2,948	3,316
11,001	11,050	201	858	2,931	3,297
11,051	11,100	201	844	2,914	3,278
11,101	11,150	200	830	2,897	3,259
11,151	11,200	200	815	2,880	3,240
11,201	11,250	200	801	2,863	3,221
11,251	11,300	199	786	2,846	3,202
11,301	11,350	199	772	2,829	3,183
11,351	11,400	198	757	2,812	3,163
11,401	11,450	198	743	2,795	3,144
11,451	11,500	197	728	2,778	3,125
11,501	11,550	197	714	2,761	3,106
11,551	11,600	196	700	2,744	3,087
11,601	11,650	196	685	2,727	3,068
11,651	11,700	195	671	2,710	3,049
11,701	11,750	195	656	2,693	3,030
11,751	11,800	194	642	2,676	3,010
11,801	11,850	194	634	2,659	2,991
11,851	11,900	194	632	2,642	2,972
11,901	11,950	193	631	2,625	2,953
11,951	12,000	193	629	2,608	2,934

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2025 Earned Income Tax Credit Table – Continued

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- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
12,001	12,050	192	628	2,591	2,915
12,051	12,100	192	626	2,574	2,896
12,101	12,150	191	625	2,557	2,877
12,151	12,200	191	623	2,540	2,857
12,201	12,250	190	622	2,523	2,838
12,251	12,300	190	620	2,506	2,819
12,301	12,350	189	619	2,489	2,800
12,351	12,400	189	617	2,472	2,781
12,401	12,450	188	616	2,455	2,762
12,451	12,500	188	614	2,438	2,743
12,501	12,550	188	613	2,421	2,724
12,551	12,600	187	611	2,404	2,704
12,601	12,650	187	610	2,387	2,685
12,651	12,700	186	608	2,370	2,666
12,701	12,750	186	607	2,353	2,647
12,751	12,800	185	605	2,336	2,628
12,801	12,850	185	604	2,319	2,609
12,851	12,900	184	602	2,302	2,590
12,901	12,950	184	601	2,285	2,571
12,951	13,000	183	599	2,268	2,551
13,001	13,050	183	598	2,251	2,532
13,051	13,100	183	596	2,234	2,513
13,101	13,150	182	595	2,217	2,494
13,151	13,200	182	593	2,200	2,475
13,201	13,250	181	592	2,183	2,456
13,251	13,300	181	590	2,166	2,437
13,301	13,350	180	589	2,149	2,418
13,351	13,400	180	587	2,132	2,398
13,401	13,450	179	586	2,115	2,379
13,451	13,500	179	584	2,098	2,360
13,501	13,550	178	583	2,081	2,341
13,551	13,600	178	581	2,064	2,322
13,601	13,650	177	580	2,047	2,303
13,651	13,700	177	578	2,030	2,284
13,701	13,750	177	577	2,013	2,265
13,751	13,800	176	575	1,996	2,245
13,801	13,850	176	574	1,979	2,226
13,851	13,900	175	572	1,962	2,207
13,901	13,950	175	571	1,945	2,188
13,951	14,000	174	569	1,928	2,169

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
14,001	14,050	174	568	1,911	2,150
14,051	14,100	173	566	1,894	2,131
14,101	14,150	173	565	1,877	2,112
14,151	14,200	172	563	1,860	2,092
14,201	14,250	172	562	1,843	2,073
14,251	14,300	172	560	1,826	2,054
14,301	14,350	171	559	1,809	2,035
14,351	14,400	171	557	1,792	2,016
14,401	14,450	170	556	1,775	1,997
14,451	14,500	170	554	1,758	1,978
14,501	14,550	169	553	1,741	1,959
14,551	14,600	169	551	1,724	1,939
14,601	14,650	168	550	1,707	1,920
14,651	14,700	168	548	1,690	1,901
14,701	14,750	167	547	1,673	1,882
14,751	14,800	167	545	1,656	1,863
14,801	14,850	166	544	1,639	1,844
14,851	14,900	166	542	1,622	1,825
14,901	14,950	166	541	1,605	1,806
14,951	15,000	165	539	1,588	1,786
15,001	15,050	165	538	1,571	1,767
15,051	15,100	164	536	1,554	1,748
15,101	15,150	164	535	1,537	1,729
15,151	15,200	163	533	1,520	1,710
15,201	15,250	163	532	1,503	1,691
15,251	15,300	162	530	1,486	1,672
15,301	15,350	162	529	1,469	1,653
15,351	15,400	161	527	1,452	1,633
15,401	15,450	161	526	1,435	1,614
15,451	15,500	160	524	1,418	1,595
15,501	15,550	160	523	1,401	1,576
15,551	15,600	160	521	1,384	1,557
15,601	15,650	159	520	1,367	1,538
15,651	15,700	159	518	1,350	1,519
15,701	15,750	158	517	1,333	1,500
15,751	15,800	158	515	1,316	1,480
15,801	15,850	157	514	1,299	1,461
15,851	15,900	157	512	1,282	1,442
15,901	15,950	156	511	1,265	1,423
15,951	16,000	156	509	1,248	1,404

Continued on next page.

2025 Earned Income Tax Credit Table – Continued

Caution: This is not a tax table.

- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
16,001	16,050	155	508	1,231	1,385
16,051	16,100	155	506	1,214	1,366
16,101	16,150	155	505	1,197	1,347
16,151	16,200	154	503	1,180	1,327
16,201	16,250	154	502	1,163	1,308
16,251	16,300	153	500	1,146	1,289
16,301	16,350	153	499	1,129	1,270
16,351	16,400	152	497	1,112	1,251
16,401	16,450	152	496	1,095	1,232
16,451	16,500	151	494	1,078	1,213
16,501	16,550	151	493	1,061	1,194
16,551	16,600	150	491	1,044	1,174
16,601	16,650	150	490	1,027	1,155
16,651	16,700	149	488	1,010	1,136
16,701	16,750	149	487	993	1,117
16,751	16,800	149	485	976	1,098
16,801	16,850	148	484	959	1,079
16,851	16,900	148	482	942	1,060
16,901	16,950	147	481	925	1,041
16,951	17,000	147	479	908	1,021
17,001	17,050	146	477	891	1,002
17,051	17,100	146	476	874	983
17,101	17,150	145	474	857	964
17,151	17,200	145	473	840	945
17,201	17,250	144	471	823	926
17,251	17,300	144	470	806	907
17,301	17,350	144	468	789	888
17,351	17,400	143	467	772	868
17,401	17,450	143	465	755	849
17,451	17,500	142	464	738	830
17,501	17,550	142	462	721	811
17,551	17,600	141	461	704	792
17,601	17,650	141	459	687	773
17,651	17,700	140	458	670	754
17,701	17,750	140	456	653	735
17,751	17,800	139	455	636	715
17,801	17,850	139	453	633	696
17,851	17,900	138	452	631	677
17,901	17,950	138	450	629	658
17,951	18,000	138	449	626	639

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
18,001	18,050	137	447	624	633
18,051	18,100	137	446	622	631
18,101	18,150	136	444	620	629
18,151	18,200	136	443	618	626
18,201	18,250	135	441	616	624
18,251	18,300	135	440	614	622
18,301	18,350	134	438	612	620
18,351	18,400	134	437	610	618
18,401	18,450	133	435	608	616
18,451	18,500	133	434	605	614
18,501	18,550	132	432	603	612
18,551	18,600	132	431	601	609
18,601	18,650	132	429	599	607
18,651	18,700	131	428	597	605
18,701	18,750	131	426	595	603
18,751	18,800	130	425	593	601
18,801	18,850	130	423	591	599
18,851	18,900	129	422	589	597
18,901	18,950	129	420	587	595
18,951	19,000	128	419	584	592
19,001	19,050	128	417	582	590
19,051	19,100	127	416	580	588
19,101	19,150	127	414	578	586
19,151	19,200	127	413	576	584
19,201	19,250	126	411	574	582
19,251	19,300	126	410	572	580
19,301	19,350	125	408	570	577
19,351	19,400	125	407	568	575
19,401	19,450	124	405	566	573
19,451	19,500	124	404	563	571
19,501	19,550	123	402	561	569
19,551	19,600	123	401	559	567
19,601	19,650	122	399	557	565
19,651	19,700	122	398	555	563
19,701	19,750	121	396	553	560
19,751	19,800	121	395	551	558
19,801	19,850	121	393	549	556
19,851	19,900	120	392	547	554
19,901	19,950	120	390	545	552
19,951	20,000	119	389	542	550

Continued on next page.

2025 Earned Income Tax Credit Table – Continued

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- To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
20,001	20,050	119	387	540	548
20,051	20,100	118	386	538	546
20,101	20,150	118	384	536	543
20,151	20,200	117	383	534	541
20,201	20,250	117	381	532	539
20,251	20,300	116	380	530	537
20,301	20,350	116	378	528	535
20,351	20,400	116	377	526	533
20,401	20,450	115	375	524	531
20,451	20,500	115	374	521	529
20,501	20,550	114	372	519	526
20,551	20,600	114	371	517	524
20,601	20,650	113	369	515	522
20,651	20,700	113	368	513	520
20,701	20,750	112	366	511	518
20,751	20,800	112	365	509	516
20,801	20,850	111	363	507	514
20,851	20,900	111	362	505	511
20,901	20,950	110	360	503	509
20,951	21,000	110	359	500	507
21,001	21,050	110	357	498	505
21,051	21,100	109	356	496	503
21,101	21,150	109	354	494	501
21,151	21,200	108	353	492	499
21,201	21,250	108	351	490	497
21,251	21,300	107	350	488	494
21,301	21,350	107	348	486	492
21,351	21,400	106	347	484	490
21,401	21,450	106	345	482	488
21,451	21,500	105	344	479	486
21,501	21,550	105	342	477	484
21,551	21,600	104	341	475	482
21,601	21,650	104	339	473	480
21,651	21,700	104	338	471	477
21,701	21,750	103	336	469	475
21,751	21,800	103	335	467	473
21,801	21,850	102	333	465	471
21,851	21,900	102	332	463	469
21,901	21,950	101	330	461	467
21,951	22,000	101	329	458	465

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
22,001	22,050	100	327	456	463
22,051	22,100	100	326	454	460
22,101	22,150	99	324	452	458
22,151	22,200	99	323	450	456
22,201	22,250	99	321	448	454
22,251	22,300	98	320	446	452
22,301	22,350	98	318	444	450
22,351	22,400	97	317	442	448
22,401	22,450	97	315	440	445
22,451	22,500	96	314	438	443
22,501	22,550	96	312	435	441
22,551	22,600	95	310	433	439
22,601	22,650	95	309	431	437
22,651	22,700	94	307	429	435
22,701	22,750	94	306	427	433
22,751	22,800	93	304	425	431
22,801	22,850	93	303	423	428
22,851	22,900	93	301	421	426
22,901	22,950	92	300	419	424
22,951	23,000	92	298	417	422
23,001	23,050	91	297	414	420
23,051	23,100	91	295	412	418
23,101	23,150	90	294	410	416
23,151	23,200	90	292	408	414
23,201	23,250	89	291	406	411
23,251	23,300	89	289	404	409
23,301	23,350	88	288	402	407
23,351	23,400	88	286	400	405
23,401	23,450	88	285	398	403
23,451	23,500	87	283	396	401
23,501	23,550	87	282	393	399
23,551	23,600	86	280	391	397
23,601	23,650	86	279	389	394
23,651	23,700	85	277	387	392
23,701	23,750	85	276	385	390
23,751	23,800	84	274	383	388
23,801	23,850	84	273	381	386
23,851	23,900	83	271	379	384
23,901	23,950	83	270	377	382
23,951	24,000	82	268	375	379

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2025 Earned Income Tax Credit Table – Continued

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
24,001	24,050	82	267	372	377
24,051	24,100	82	265	370	375
24,101	24,150	81	264	368	373
24,151	24,200	81	262	366	371
24,201	24,250	80	261	364	369
24,251	24,300	80	259	362	367
24,301	24,350	79	258	360	365
24,351	24,400	79	256	358	362
24,401	24,450	78	255	356	360
24,451	24,500	78	253	354	358
24,501	24,550	77	252	351	356
24,551	24,600	77	250	349	354
24,601	24,650	76	249	347	352
24,651	24,700	76	247	345	350
24,701	24,750	76	246	343	348
24,751	24,800	75	244	341	345
24,801	24,850	75	243	339	343
24,851	24,900	74	241	337	341
24,901	24,950	74	240	335	339
24,951	25,000	73	238	333	337
25,001	25,050	73	237	330	335
25,051	25,100	72	235	328	333
25,101	25,150	72	234	326	330
25,151	25,200	71	232	324	328
25,201	25,250	71	231	322	326
25,251	25,300	71	229	320	324
25,301	25,350	70	228	318	322
25,351	25,400	70	226	316	320
25,401	25,450	69	225	314	318
25,451	25,500	69	223	312	316
25,501	25,550	68	222	309	313
25,551	25,600	68	220	307	311
25,601	25,650	67	219	305	309
25,651	25,700	67	217	303	307
25,701	25,750	66	216	301	305
25,751	25,800	66	214	299	303
25,801	25,850	65	213	297	301
25,851	25,900	65	211	295	299
25,901	25,950	65	210	293	296
25,951	26,000	64	208	291	294

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
26,001	26,050	64	207	288	292
26,051	26,100	63	205	286	290
26,101	26,150	63	204	284	288
26,151	26,200	62	202	282	286
26,201	26,250	62	201	280	284
26,251	26,300	61	199	278	282
26,301	26,350	61	198	276	279
26,351	26,400	60	196	274	277
26,401	26,450	60	195	272	275
26,451	26,500	60	193	270	273
26,501	26,550	59	192	267	271
26,551	26,600	59	190	265	269
26,601	26,650	58	189	263	267
26,651	26,700	58	187	261	264
26,701	26,750	57	186	259	262
26,751	26,800	57	184	257	260
26,801	26,850	56	183	255	258
26,851	26,900	56	181	253	256
26,901	26,950	55	180	251	254
26,951	27,000	55	178	249	252
27,001	27,050	54	177	246	250
27,051	27,100	54	175	244	247
27,101	27,150	54	174	242	245
27,151	27,200	53	172	240	243
27,201	27,250	53	171	238	241
27,251	27,300	52	169	236	239
27,301	27,350	52	168	234	237
27,351	27,400	51	166	232	235
27,401	27,450	51	165	230	233
27,451	27,500	50	163	228	230
27,501	27,550	50	162	225	228
27,551	27,600	49	160	223	226
27,601	27,650	49	159	221	224
27,651	27,700	48	157	219	222
27,701	27,750	48	156	217	220
27,751	27,800	48	154	215	218
27,801	27,850	47	153	213	216
27,851	27,900	47	151	211	213
27,901	27,950	46	150	209	211
27,951	28,000	46	148	207	209

Continued on next page.

2025 Earned Income Tax Credit Table – Continued

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- Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
28,001	28,050	45	147	204	207
28,051	28,100	45	145	202	205
28,101	28,150	44	143	200	203
28,151	28,200	44	142	198	201
28,201	28,250	43	140	196	198
28,251	28,300	43	139	194	196
28,301	28,350	43	137	192	194
28,351	28,400	42	136	190	192
28,401	28,450	42	134	188	190
28,451	28,500	41	133	186	188
28,501	28,550	41	131	183	186
28,551	28,600	40	130	181	184
28,601	28,650	40	128	179	181
28,651	28,700	39	127	177	179
28,701	28,750	39	125	175	177
28,751	28,800	38	124	173	175
28,801	28,850	38	122	171	173
28,851	28,900	37	121	169	171
28,901	28,950	37	119	167	169
28,951	29,000	37	118	165	167
29,001	29,050	36	116	162	164
29,051	29,100	36	115	160	162
29,101	29,150	35	113	158	160
29,151	29,200	35	112	156	158
29,201	29,250	34	110	154	156
29,251	29,300	34	109	152	154
29,301	29,350	33	107	150	152
29,351	29,400	33	106	148	150
29,401	29,450	32	104	146	147
29,451	29,500	32	103	144	145
29,501	29,550	32	101	141	143
29,551	29,600	31	100	139	141
29,601	29,650	31	98	137	139
29,651	29,700	30	97	135	137
29,701	29,750	30	95	133	135
29,751	29,800	29	94	131	132
29,801	29,850	29	92	129	130
29,851	29,900	28	91	127	128
29,901	29,950	28	89	125	126
29,951	30,000	27	88	123	124

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
30,001	30,050	27	86	120	122
30,051	30,100	26	85	118	120
30,101	30,150	26	83	116	118
30,151	30,200	26	82	114	115
30,201	30,250	25	80	112	113
30,251	30,300	25	79	110	111
30,301	30,350	24	77	108	109
30,351	30,400	24	76	106	107
30,401	30,450	23	74	104	105
30,451	30,500	23	73	102	103
30,501	30,550	22	71	99	101
30,551	30,600	22	70	97	98
30,601	30,650	21	68	95	96
30,651	30,700	21	67	93	94
30,701	30,750	20	65	91	92
30,751	30,800	20	64	89	90
30,801	30,850	20	62	87	88
30,851	30,900	19	61	85	86
30,901	30,950	19	59	83	84
30,951	31,000	18	58	81	81
31,001	31,050	18	56	78	79
31,051	31,100	17	55	76	77
31,101	31,150	17	53	74	75
31,151	31,200	16	52	72	73
31,201	31,250	16	50	70	71
31,251	31,300	15	49	68	69
31,301	31,350	15	47	66	66
31,351	31,400	15	46	64	64
31,401	31,450	14	44	62	62
31,451	31,500	14	43	60	60
31,501	31,550	13	41	57	58
31,551	31,600	13	40	55	56
31,601	31,650	12	38	53	54
31,651	31,700	12	37	51	52
31,701	31,750	11	35	49	49
31,751	31,800	11	34	47	47
31,801	31,850	10	32	45	45
31,851	31,900	10	31	43	43
31,901	31,950	9	29	41	41
31,951	32,000	9	28	39	39

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2025 Earned Income Tax Credit Table – Continued

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1. To find your credit, read down the “At least - But not over” columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is . . .		And your number of qualifying children is			
At least	But Not Over	0	1	2	3
		Your credit is . . .			
32,001	32,050	9	26	36	37
32,051	32,100	8	25	34	35
32,101	32,150	8	23	32	32
32,151	32,200	7	22	30	30
32,201	32,250	7	20	28	28
32,251	32,300	6	19	26	26
32,301	32,350	6	17	24	24
32,351	32,400	5	16	22	22
32,401	32,450	5	14	20	20
32,451	32,500	4	13	18	17
32,501	32,550	4	11	16	15
32,551	32,600	4	10	13	13
32,601	32,650	3	8	11	11
32,651	32,700	3	7	9	9
32,701	32,750	2	5	7	7
32,751	32,800	2	4	5	5
32,801	32,850	1	2	3	3
32,851	32,900	1	1	1	1

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- 111 Which form should I use?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a federal Form W-2, what do I do?
- 215 Who qualifies me to use the head of household filing status?
- 506 How do I get information about my Form 1099-G?
- 619 How do I report a change of address?

Code California Tax Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540)
- 965 California Resident Income Tax Booklet (includes Form 540 2EZ)
- 903 Schedule CA (540), California Adjustments – Residents
- 969 Large Print Resident Booklet
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Schedule X, California Explanation of Amended Return Changes
- 914 California Nonresident or Part-Year Resident Booklet (includes Form 540NR)
- 917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
- 938 California Earned Income Tax Credit Booklet (includes form FTB 3514)
- 948 FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- 939 FTB 3532, Head of Household Filing Status Schedule
- 949 FTB 3567, Installment Agreement Request
- 943 FTB 4058, California Taxpayers' Bill of Rights – Information for Taxpayers
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 934 FTB Pub. 1540, California Head of Household Filing Status

General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours subject to change.

Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

California

Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

IRS: 800.829.1040 for federal tax questions

Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

Servicio de

Retransmisión

de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

IRS: 800.829.1040 para preguntas sobre impuestos federales

