

2017 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, 2015**, and to the California Revenue and Taxation Code (R&TC).

What's New

Self-Employment Income

For taxable years beginning on or after January 1, 2017, California conforms to federal law to include in the definition of earned income, net earnings from self-employment for the California Earned Income Tax Credit (EITC).

Earned Income Thresholds

Earned income thresholds have increased for taxable year 2017. You may qualify for the refundable EITC if you have earned income of less than \$22,323.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. 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 or 540NR), 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 registered domestic partner (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.

The refundable EITC is available to taxpayers who earned wage income in California and/or have net earnings from self-employment. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. 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 tax return to claim the credit and attach a completed form FTB 3514.

A Purpose

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

B Differences in California and Federal Law

The differences between California and federal law 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 were a nonresident, you must have earned wage income that is subject to California withholding.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,930 to qualify for the federal credit, and less than \$22,323 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/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.

Specific Instructions

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 below 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 below to determine if you qualify for the credit.

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

Step 1 Qualifications for All Filers

a. Federal AGI

If, in taxable year 2017:

- 3 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$22,303.
- 2 qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$22,310.
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$22,323?
- No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than \$15,009?

Yes Continue.

No Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.

Yes Continue.

No Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes Stop here, you cannot take the credit.

No Continue.

d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?

Yes Stop here, you cannot take the credit.

No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2017?

Yes If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

No Continue.

f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 183 days?

Yes Continue.

No Stop here, you cannot take the credit.

g. 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 Long Form 540NR complete Worksheet 1. If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 2.

Worksheet 1 – Investment Income	
Form 540 and Long Form 540NR Filers	
Interest and Dividends	
1 Add and enter the amounts from federal Form 1040, line 8a and line 8b	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, line 9a	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, line 13. 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 Form 1040, line 17	8 _____
Other Activities	
9 Enter any income from the rental of personal property included on federal Form 1040, line 21. If the result is zero or less, enter -0-	9 _____
10 Enter any expenses related to the rental of personal property included as a write-in adjustment on federal Form 1040, line 36 . . .	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 \$3,561 ?	
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 and Short Form 540NR Filers	
1 Taxable interest. Enter the amount from Form 540 2EZ, line 10. Short Form 540NR filers add and enter the amounts from federal Form 1099-INT, box 1	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 10	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 \$3,561 ?	
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 2017 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2017, 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 2017 or is filing a joint return for 2017 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2017. 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 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 Publication 596 for more information.

Qualifying Child Questionnaire

- a. Do you have at least one child who meets the conditions to be your qualifying child?
 - Yes** Continue.
 - No** Go to Step 4.
- b. Are you filing a joint return for 2017?
 - Yes** Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.
 - No** Continue.
- c. Could you be a qualifying child of another person for 2017? (Answer "No" if the other person is not required to file, and is not filing, a 2017 tax return or is filing a 2017 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 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.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2017. If your child was born alive and died in 2017 and did not have an SSN, enter "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. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return.

If you did not have an SSN by the due date of your 2017 return (including extensions), you cannot claim the EITC on either your original or an amended 2017 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2017 return, even if that child later gets an SSN.

Use Forms 540, 540 2EZ, or 540NR (Long or Short) amended individual tax returns to correct your return.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2017 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 2017, 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 2017. To qualify, the child must have the same principal place of residence in California as you for more than half of 2017, defined as 183 days or more. If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, enter "365." Do not enter more than 365 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 Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2017. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2017. If the child lived with you in California for more than half of 2017, 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, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than \$15,009?

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 25 but under age 65 at the end of 2017? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1952, and before January 2, 1993.) If your spouse/RDP died in 2017 (or if you are preparing a return for someone who died in 2017), get federal Publication 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 2017?

Yes Continue.

No Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2017? For more information get federal Publication 596.

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

No Continue.

- e. Could you be a qualifying child of another person for 2017? (Answer "No" if the other person is not required to file, and is not filing, a 2017 tax return or is filing a 2017 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 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 2017 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

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

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

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12. Exclude any Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes that are included on these lines.

Line 14 – Prison inmate wages

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

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan

Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan. This amount may be shown on 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, Wage and Tax Statement, 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 Schedule C, Schedule C-EZ, Schedule F, Schedule SE, and any Schedule K-1 (Form 1065 or 1065-B).

Worksheet 3 – Business Income or (Loss)	
1 Business income or (loss). Enter the amount from federal Form 1040, line 12	1 _____
2 Farm income or (loss). Enter the amount from federal Form 1040, line 18	2 _____
3 Self-employment earnings from partnerships reported on K-1s. Enter the net profit (or loss) from federal Schedule K-1 (Form 1065), box 14, code A; and Schedule K-1 (Form 1065-B), box 9, code J1	3 _____
4 Deductible part of self-employment tax. Enter the amount from federal Form 1040, line 27	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 _____

After completing Step 5, line 18e go to Step 6.

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. Show 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 a SEIN, leave line d blank.

Line e – Business code

Use the six-digit code from federal Schedule C, Schedule C-EZ, or Schedule F, box B.

Step 7 How to Figure the Nonresident or Part-Year Resident EITC

Line 22 – Nonresident or Part-Year Resident EITC

If you do not file a Form 540NR, do not complete lines 21 and 22 of form FTB 3514. If you file a Form 540NR, enter your CA Exemption Credit Percentage from line 38 of Form 540NR (Long or Short) on line 21 of form FTB 3514. Multiply line 21 by line 20 and enter the result on line 22 of form FTB 3514. This amount should also be entered on line 85 of Form 540NR (Long or Short).

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below. If you file a Form 540NR, go to Step 7 after you complete Step 6.

California Earned Income Tax Credit Worksheet

Part I – All Filers

- Enter your California earned income from form FTB 3514, line 19. If the amount is zero or less, stop here. **1** _____
- 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.
- Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. **3** _____
- Are the amounts on lines 1 and 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

- If you have:
 - No qualifying children, is the amount on line 3 less than \$3,446?
 - 1 qualifying child, is the amount on line 3 less than \$5,175?
 - 2 qualifying children, is the amount on line 3 less than \$7,265?
 - 3 or more qualifying children, is the amount on line 3 less than \$7,265?**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** _____
 Look at the amounts on line 5 and line 2, enter the **smaller** amount on line 6.

Part III – Your Earned Income Tax Credit

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

2017 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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	222	1,004	1,182	1,329
3,501	3,550	219	1,019	1,199	1,349
3,551	3,600	216	1,033	1,216	1,368
3,601	3,650	212	1,048	1,233	1,387
3,651	3,700	209	1,062	1,250	1,406
3,701	3,750	206	1,077	1,267	1,425
3,751	3,800	203	1,091	1,284	1,444
3,801	3,850	199	1,106	1,301	1,463
3,851	3,900	196	1,120	1,318	1,482
3,901	3,950	193	1,134	1,335	1,502
3,951	4,000	190	1,149	1,352	1,521

2017 Earned Income Tax Credit Table

Caution: This is **not** a tax table. If you are married filing separately you do **not** qualify for this credit.

- 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	186	1,163	1,369	1,540
4,051	4,100	183	1,178	1,386	1,559
4,101	4,150	180	1,192	1,403	1,578
4,151	4,200	177	1,207	1,420	1,597
4,201	4,250	173	1,221	1,437	1,616
4,251	4,300	170	1,236	1,454	1,635
4,301	4,350	167	1,250	1,471	1,655
4,351	4,400	164	1,265	1,488	1,674
4,401	4,450	160	1,279	1,505	1,693
4,451	4,500	157	1,293	1,522	1,712
4,501	4,550	154	1,308	1,539	1,731
4,551	4,600	151	1,322	1,556	1,750
4,601	4,650	147	1,337	1,573	1,769
4,651	4,700	144	1,351	1,590	1,788
4,701	4,750	141	1,366	1,607	1,808
4,751	4,800	138	1,380	1,624	1,827
4,801	4,850	134	1,395	1,641	1,846
4,851	4,900	131	1,409	1,658	1,865
4,901	4,950	128	1,423	1,675	1,884
4,951	5,000	125	1,438	1,692	1,903
5,001	5,050	121	1,452	1,709	1,922
5,051	5,100	118	1,467	1,726	1,941
5,101	5,150	115	1,481	1,743	1,961
5,151	5,200	112	1,495	1,760	1,980
5,201	5,250	108	1,481	1,777	1,999
5,251	5,300	105	1,467	1,794	2,018
5,301	5,350	102	1,452	1,811	2,037
5,351	5,400	100	1,438	1,828	2,056
5,401	5,450	99	1,423	1,845	2,075
5,451	5,500	99	1,409	1,862	2,094
5,501	5,550	98	1,394	1,879	2,114
5,551	5,600	98	1,380	1,896	2,133
5,601	5,650	97	1,365	1,913	2,152
5,651	5,700	97	1,351	1,930	2,171
5,701	5,750	96	1,336	1,947	2,190
5,751	5,800	96	1,322	1,964	2,209
5,801	5,850	95	1,308	1,981	2,228
5,851	5,900	95	1,293	1,998	2,247
5,901	5,950	94	1,279	2,015	2,267
5,951	6,000	94	1,264	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	93	1,250	2,049	2,305
6,051	6,100	93	1,235	2,066	2,324
6,101	6,150	92	1,221	2,083	2,343
6,151	6,200	92	1,206	2,100	2,362
6,201	6,250	91	1,192	2,117	2,381
6,251	6,300	91	1,178	2,134	2,400
6,301	6,350	90	1,163	2,151	2,420
6,351	6,400	90	1,149	2,168	2,439
6,401	6,450	89	1,134	2,185	2,458
6,451	6,500	88	1,120	2,202	2,477
6,501	6,550	88	1,105	2,219	2,496
6,551	6,600	87	1,091	2,236	2,515
6,601	6,650	87	1,076	2,253	2,534
6,651	6,700	86	1,062	2,270	2,553
6,701	6,750	86	1,047	2,287	2,573
6,751	6,800	85	1,033	2,304	2,592
6,801	6,850	85	1,019	2,321	2,611
6,851	6,900	84	1,004	2,338	2,630
6,901	6,950	84	990	2,355	2,649
6,951	7,000	83	975	2,372	2,668
7,001	7,050	83	961	2,389	2,687
7,051	7,100	82	946	2,406	2,706
7,101	7,150	82	932	2,423	2,726
7,151	7,200	81	917	2,440	2,745
7,201	7,250	81	903	2,457	2,764
7,251	7,300	80	889	2,467	2,775
7,301	7,350	80	874	2,450	2,756
7,351	7,400	79	860	2,433	2,737
7,401	7,450	79	845	2,416	2,717
7,451	7,500	78	831	2,399	2,698
7,501	7,550	78	816	2,382	2,679
7,551	7,600	77	802	2,365	2,660
7,601	7,650	77	787	2,348	2,641
7,651	7,700	76	773	2,331	2,622
7,701	7,750	76	758	2,314	2,603
7,751	7,800	75	744	2,297	2,584
7,801	7,850	74	730	2,280	2,564
7,851	7,900	74	715	2,263	2,545
7,901	7,950	73	701	2,246	2,526
7,951	8,000	73	686	2,229	2,507

2017 Earned Income Tax Credit Table

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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 . . .			
8,001	8,050	72	672	2,212	2,488
8,051	8,100	72	657	2,195	2,469
8,101	8,150	71	643	2,178	2,450
8,151	8,200	71	628	2,161	2,431
8,201	8,250	70	614	2,144	2,411
8,251	8,300	70	600	2,127	2,392
8,301	8,350	69	585	2,110	2,373
8,351	8,400	69	571	2,093	2,354
8,401	8,450	68	556	2,076	2,335
8,451	8,500	68	542	2,059	2,316
8,501	8,550	67	527	2,042	2,297
8,551	8,600	67	513	2,025	2,278
8,601	8,650	66	498	2,008	2,258
8,651	8,700	66	484	1,991	2,239
8,701	8,750	65	469	1,974	2,220
8,751	8,800	65	455	1,957	2,201
8,801	8,850	64	441	1,940	2,182
8,851	8,900	64	426	1,923	2,163
8,901	8,950	63	412	1,906	2,144
8,951	9,000	63	397	1,889	2,125
9,001	9,050	62	383	1,872	2,105
9,051	9,100	62	368	1,855	2,086
9,101	9,150	61	354	1,838	2,067
9,151	9,200	60	339	1,821	2,048
9,201	9,250	60	325	1,804	2,029
9,251	9,300	59	311	1,787	2,010
9,301	9,350	59	296	1,770	1,991
9,351	9,400	58	282	1,753	1,972
9,401	9,450	58	267	1,736	1,952
9,451	9,500	57	253	1,719	1,933
9,501	9,550	57	249	1,702	1,914
9,551	9,600	56	248	1,685	1,895
9,601	9,650	56	247	1,668	1,876
9,651	9,700	55	246	1,651	1,857
9,701	9,750	55	245	1,634	1,838
9,751	9,800	54	244	1,617	1,819
9,801	9,850	54	243	1,600	1,799
9,851	9,900	53	242	1,583	1,780
9,901	9,950	53	241	1,566	1,761
9,951	10,000	52	240	1,549	1,742

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	52	239	1,532	1,723
10,051	10,100	51	238	1,515	1,704
10,101	10,150	51	237	1,498	1,685
10,151	10,200	50	236	1,481	1,666
10,201	10,250	50	235	1,464	1,646
10,251	10,300	49	234	1,447	1,627
10,301	10,350	49	234	1,430	1,608
10,351	10,400	48	233	1,413	1,589
10,401	10,450	48	232	1,396	1,570
10,451	10,500	47	231	1,379	1,551
10,501	10,550	46	230	1,362	1,532
10,551	10,600	46	229	1,345	1,513
10,601	10,650	45	228	1,328	1,493
10,651	10,700	45	227	1,311	1,474
10,701	10,750	44	226	1,294	1,455
10,751	10,800	44	225	1,277	1,436
10,801	10,850	43	224	1,260	1,417
10,851	10,900	43	223	1,243	1,398
10,901	10,950	42	222	1,226	1,379
10,951	11,000	42	221	1,209	1,360
11,001	11,050	41	220	1,192	1,340
11,051	11,100	41	219	1,175	1,321
11,101	11,150	40	218	1,158	1,302
11,151	11,200	40	217	1,141	1,283
11,201	11,250	39	216	1,124	1,264
11,251	11,300	39	215	1,107	1,245
11,301	11,350	38	214	1,090	1,226
11,351	11,400	38	213	1,073	1,207
11,401	11,450	37	212	1,056	1,187
11,451	11,500	37	211	1,039	1,168
11,501	11,550	36	210	1,022	1,149
11,551	11,600	36	209	1,005	1,130
11,601	11,650	35	208	988	1,111
11,651	11,700	35	207	971	1,092
11,701	11,750	34	206	954	1,073
11,751	11,800	34	205	937	1,054
11,801	11,850	33	204	920	1,034
11,851	11,900	32	203	903	1,015
11,901	11,950	32	202	886	996
11,951	12,000	31	201	869	977

2017 Earned Income Tax Credit Table

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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	31	200	852	958
12,051	12,100	30	199	835	939
12,101	12,150	30	198	818	920
12,151	12,200	29	198	801	901
12,201	12,250	29	197	784	881
12,251	12,300	28	196	767	862
12,301	12,350	28	195	750	843
12,351	12,400	27	194	733	824
12,401	12,450	27	193	716	805
12,451	12,500	26	192	699	786
12,501	12,550	26	191	682	767
12,551	12,600	25	190	665	748
12,601	12,650	25	189	648	728
12,651	12,700	24	188	631	709
12,701	12,750	24	187	614	690
12,751	12,800	23	186	597	671
12,801	12,850	23	185	580	652
12,851	12,900	22	184	563	633
12,901	12,950	22	183	546	614
12,951	13,000	21	182	529	595
13,001	13,050	21	181	512	575
13,051	13,100	20	180	495	556
13,101	13,150	20	179	478	537
13,151	13,200	19	178	461	518
13,201	13,250	18	177	444	499
13,251	13,300	18	176	427	480
13,301	13,350	17	175	410	461
13,351	13,400	17	174	393	442
13,401	13,450	16	173	376	422
13,451	13,500	16	172	359	403
13,501	13,550	15	171	342	384
13,551	13,600	15	170	325	365
13,601	13,650	14	169	308	346
13,651	13,700	14	168	291	327
13,701	13,750	13	167	274	308
13,751	13,800	13	166	257	289
13,801	13,850	12	165	249	269
13,851	13,900	12	164	247	250
13,901	13,950	11	163	246	249
13,951	14,000	11	162	244	247

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	10	162	243	246
14,051	14,100	10	161	241	244
14,101	14,150	9	160	240	243
14,151	14,200	9	159	239	241
14,201	14,250	8	158	237	240
14,251	14,300	8	157	236	238
14,301	14,350	7	156	234	237
14,351	14,400	7	155	233	235
14,401	14,450	6	154	231	234
14,451	14,500	6	153	230	232
14,501	14,550	5	152	228	231
14,551	14,600	4	151	227	229
14,601	14,650	4	150	225	228
14,651	14,700	3	149	224	226
14,701	14,750	3	148	222	225
14,751	14,800	2	147	221	223
14,801	14,850	2	146	219	222
14,851	14,900	1	145	218	220
14,901	14,950	1	144	217	219
14,951	15,000	1	143	215	217
15,001	15,050	*	142	214	216
15,051	15,100	0	141	212	214
15,101	15,150	0	140	211	213
15,151	15,200	0	139	209	211
15,201	15,250	0	138	208	210
15,251	15,300	0	137	206	208
15,301	15,350	0	136	205	207
15,351	15,400	0	135	203	206
15,401	15,450	0	134	202	204
15,451	15,500	0	133	200	203
15,501	15,550	0	132	199	201
15,551	15,600	0	131	197	200
15,601	15,650	0	130	196	198
15,651	15,700	0	129	195	197
15,701	15,750	0	128	193	195
15,751	15,800	0	127	192	194
15,801	15,850	0	126	190	192
15,851	15,900	0	125	189	191
15,901	15,950	0	125	187	189
15,951	16,000	0	124	186	188

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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	0	123	184	186
16,051	16,100	0	122	183	185
16,101	16,150	0	121	181	183
16,151	16,200	0	120	180	182
16,201	16,250	0	119	178	180
16,251	16,300	0	118	177	179
16,301	16,350	0	117	176	177
16,351	16,400	0	116	174	176
16,401	16,450	0	115	173	174
16,451	16,500	0	114	171	173
16,501	16,550	0	113	170	171
16,551	16,600	0	112	168	170
16,601	16,650	0	111	167	168
16,651	16,700	0	110	165	167
16,701	16,750	0	109	164	165
16,751	16,800	0	108	162	164
16,801	16,850	0	107	161	163
16,851	16,900	0	106	159	161
16,901	16,950	0	105	158	160
16,951	17,000	0	104	156	158
17,001	17,050	0	103	155	157
17,051	17,100	0	102	154	155
17,101	17,150	0	101	152	154
17,151	17,200	0	100	151	152
17,201	17,250	0	99	149	151
17,251	17,300	0	98	148	149
17,301	17,350	0	97	146	148
17,351	17,400	0	96	145	146
17,401	17,450	0	95	143	145
17,451	17,500	0	94	142	143
17,501	17,550	0	93	140	142
17,551	17,600	0	92	139	140
17,601	17,650	0	91	137	139
17,651	17,700	0	90	136	137
17,701	17,750	0	89	134	136
17,751	17,800	0	89	133	134
17,801	17,850	0	88	132	133
17,851	17,900	0	87	130	131
17,901	17,950	0	86	129	130
17,951	18,000	0	85	127	128

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	0	84	126	127
18,051	18,100	0	83	124	125
18,101	18,150	0	82	123	124
18,151	18,200	0	81	121	122
18,201	18,250	0	80	120	121
18,251	18,300	0	79	118	119
18,301	18,350	0	78	117	118
18,351	18,400	0	77	115	117
18,401	18,450	0	76	114	115
18,451	18,500	0	75	112	114
18,501	18,550	0	74	111	112
18,551	18,600	0	73	110	111
18,601	18,650	0	72	108	109
18,651	18,700	0	71	107	108
18,701	18,750	0	70	105	106
18,751	18,800	0	69	104	105
18,801	18,850	0	68	102	103
18,851	18,900	0	67	101	102
18,901	18,950	0	66	99	100
18,951	19,000	0	65	98	99
19,001	19,050	0	64	96	97
19,051	19,100	0	63	95	96
19,101	19,150	0	62	93	94
19,151	19,200	0	61	92	93
19,201	19,250	0	60	90	91
19,251	19,300	0	59	89	90
19,301	19,350	0	58	88	88
19,351	19,400	0	57	86	87
19,401	19,450	0	56	85	85
19,451	19,500	0	55	83	84
19,501	19,550	0	54	82	82
19,551	19,600	0	53	80	81
19,601	19,650	0	52	79	79
19,651	19,700	0	52	77	78
19,701	19,750	0	51	76	76
19,751	19,800	0	50	74	75
19,801	19,850	0	49	73	74
19,851	19,900	0	48	71	72
19,901	19,950	0	47	70	71
19,951	20,000	0	46	68	69

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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	0	45	67	68
20,051	20,100	0	44	66	66
20,101	20,150	0	43	64	65
20,151	20,200	0	42	63	63
20,201	20,250	0	41	61	62
20,251	20,300	0	40	60	60
20,301	20,350	0	39	58	59
20,351	20,400	0	38	57	57
20,401	20,450	0	37	55	56
20,451	20,500	0	36	54	54
20,501	20,550	0	35	52	53
20,551	20,600	0	34	51	51
20,601	20,650	0	33	49	50
20,651	20,700	0	32	48	48
20,701	20,750	0	31	46	47
20,751	20,800	0	30	45	45
20,801	20,850	0	29	44	44
20,851	20,900	0	28	42	42
20,901	20,950	0	27	41	41
20,951	21,000	0	26	39	39
21,001	21,050	0	25	38	38
21,051	21,100	0	24	36	36
21,101	21,150	0	23	35	35
21,151	21,200	0	22	33	33
21,201	21,250	0	21	32	32
21,251	21,300	0	20	30	30
21,301	21,350	0	19	29	29
21,351	21,400	0	18	27	28
21,401	21,450	0	17	26	26
21,451	21,500	0	16	24	25
21,501	21,550	0	16	23	23
21,551	21,600	0	15	22	22
21,601	21,650	0	14	20	20
21,651	21,700	0	13	19	19
21,701	21,750	0	12	17	17
21,751	21,800	0	11	16	16
21,801	21,850	0	10	14	14
21,851	21,900	0	9	13	13
21,901	21,950	0	8	11	11
21,951	22,000	0	7	10	10

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	0	6	8	8
22,051	22,100	0	5	7	7
22,101	22,150	0	4	5	5
22,151	22,200	0	3	4	4
22,201	22,250	0	2	2	2
22,251	22,300	0	1	1	1
22,301	22,350	0	**	***	****

* If the amount you are looking up from the worksheet is at least \$15,001 but less than \$15,009, and you have no qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$15,009 or more, and you have no qualifying child, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least \$22,301 but less than \$22,323, and you have one qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$22,323 or more, and you have one qualifying child, you cannot take the credit.

*** If the amount you are looking up from the worksheet is at least \$22,301 but less than \$22,310, and you have two qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$22,310 or more, and you have two qualifying children, you cannot take the credit.

**** If the amount you are looking up from the worksheet is at least \$22,301 but less than \$22,303, and you have three qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$22,303 or more, and you have three qualifying children, you cannot take the credit.