

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 checked="" type="radio"/> | <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> |
| 6 Last name <input checked="" type="radio"/> | <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> |
| 7 SSN or ITIN. See instructions. <input checked="" type="radio"/> | <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> |
| 8 Date of birth (mm/dd/yyyy). If born after 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 checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> |
| 9 a Was the child under age 24 at the end of 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 checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> |
| 11 Number of days child lived with you in California during 2025. Do not enter more than 365 days (or more than 366 days if it is a leap year). See instr. | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <input type="text"/> | <input checked="" type="radio"/> <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** 1,189 .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