

2016 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).

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.

For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. 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 may qualify if you have earned income of less than \$14,162. 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.

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.

A Purpose

You may qualify to claim the 2016 California EITC if you (and your spouse/RDP) earned wage income in California. You do not need a child to qualify. 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 earned in California (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- If you were a nonresident, you must have earned income from working in California.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,505 to qualify for the federal credit, and less than \$14,162 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 6 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 6 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 2016:

- 2 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$14,162?
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$10,088?
- 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 \$6,718?

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 2016?

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 184 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 2EZ or Short Form 540NR complete Worksheet 1. If you are filing Form 540 or Long Form 540NR complete Worksheet 2.

Worksheet 1 – 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 \$3,471?**

- 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.

Worksheet 2 – Investment Income

Form 540 and Long Form 540NR Filers

Interest and Dividends

- 1** Add and enter the amounts from Schedule CA (540) or Schedule CA (540NR), line 8(a), column A and line 8(b) **1** _____
- 2** Enter the amount from form FTB 3803, Parents' Election to Report Child's Interest and Dividends, line 1b. **2** _____
- 3** Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 9(a), column A minus column B plus column C **3** _____
- 4** Enter any amounts from form FTB 3803 for child's interest and dividends included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. **4** _____

Capital Gain Net Income

- 5** Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 13, column A minus column B plus column C. If the result is less than zero, enter -0-. **5** _____
- 6** Enter the gain from Schedule D-1 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed Schedule D-1, line 8 and line 9, enter the amount from line 9 instead). **6** _____
- 7** Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-). **7** _____

Passive Activities

- 8** Enter the total of net income from passive activities included on Schedule CA (540) or Schedule CA (540NR), line 17, column A minus column B plus column C. **8** _____

Other Activities

- 9** Enter any income from the rental of personal property included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. 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 Schedule CA(540) or Schedule CA (540NR), line 36, column A minus column B plus column C **10** _____
- 11** Subtract line 10 of this worksheet from line 9 of this worksheet. (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 \$3,471?
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.

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 2016 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2016, 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 2016 or is filing a joint return for 2016 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 2016. 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 2016?
- 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 2016? (Answer "No" if the other person is not required to file, and is not filing, a 2016 tax return or is filing a 2016 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 2016. If your child was born alive and died in 2016 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 ITIN, Individual Taxpayer Identification Number or ATIN, Adoption Taxpayer Identification Number 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 2016 return (including extensions), you cannot claim the EITC on either your original or an amended 2016 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 2016 return, even if that child later gets an SSN.

Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at ftb.ca.gov.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2016 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 2016, 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 2016. To qualify, the child must have the same principal place of residence in California as you for more than half of 2016, defined as 184 days or more. If the child was born or died in 2016 and your home was the child's home for more than half the time he or she was alive during 2016, enter "366." Do not enter more than 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 Publication 596.

Line 12 – Child's physical address

Enter the physical address where the child resided during 2016. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2016. If the child lived with you in California for more than half of 2016, 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 \$6,718?
- 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 2016? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1951, and before January 2, 1992.) If your spouse/RDP died in 2016 (or if you are preparing a return for someone who died in 2016), 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 2016?
- Yes** Continue.
No Stop here, you cannot take the credit.
- d. Are you filing a joint return for 2016? 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 2016? (Answer "No" if the other person is not required to file, and is not filing, a 2016 tax return or is filing a 2016 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 2016 tax return?

- Yes** Stop here, you cannot take the credit.
- No** Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 16 to figure your California earned income. **California earned income does not include self-employment 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 Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12.

If you elect to include your nontaxable military combat pay in earned income for California EITC purposes, include the amount from federal Form W-2, Wage and Tax Statement, Box 12, Code Q. 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 California 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 EITC purposes, whether or not you elect to include it for federal purposes.

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.

After completing Step 5 go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below.

California Earned Income Tax Credit Worksheet

Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 16. 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, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4. **3** _____
4. 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

5. If you have:
 - No qualifying children, is the amount on line 3 less than \$3,359?
 - 1 qualifying child, is the amount on line 3 less than \$5,044?
 - 2 or more qualifying children, is the amount on line 3 less than \$7,081?**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

6. This is your California earned income tax credit.
Enter this amount on form FTB 3514, line 17. **6** _____

2016 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
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

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 . . .			
2,251	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	217	976	1,148	1,291
3,401	3,450	214	990	1,165	1,310
3,451	3,500	211	1,004	1,182	1,329
3,501	3,550	208	1,019	1,199	1,349
3,551	3,600	204	1,033	1,216	1,368
3,601	3,650	201	1,048	1,233	1,387
3,651	3,700	198	1,062	1,250	1,406
3,701	3,750	195	1,077	1,267	1,425
3,751	3,800	191	1,091	1,284	1,444
3,801	3,850	188	1,106	1,301	1,463
3,851	3,900	185	1,120	1,318	1,482
3,901	3,950	182	1,134	1,335	1,502
3,951	4,000	178	1,149	1,352	1,521
4,001	4,050	175	1,163	1,369	1,540
4,051	4,100	172	1,178	1,386	1,559
4,101	4,150	169	1,192	1,403	1,578
4,151	4,200	165	1,207	1,420	1,597
4,201	4,250	162	1,221	1,437	1,616
4,251	4,300	159	1,236	1,454	1,635
4,301	4,350	156	1,250	1,471	1,655
4,351	4,400	152	1,265	1,488	1,674
4,401	4,450	149	1,279	1,505	1,693
4,451	4,500	146	1,293	1,522	1,712

2016 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 . . .			
4,501	4,550	143	1,308	1,539	1,731
4,551	4,600	139	1,322	1,556	1,750
4,601	4,650	136	1,337	1,573	1,769
4,651	4,700	133	1,351	1,590	1,788
4,701	4,750	130	1,366	1,607	1,808
4,751	4,800	126	1,380	1,624	1,827
4,801	4,850	123	1,395	1,641	1,846
4,851	4,900	120	1,409	1,658	1,865
4,901	4,950	117	1,423	1,675	1,884
4,951	5,000	113	1,438	1,692	1,903
5,001	5,050	110	1,452	1,709	1,922
5,051	5,100	107	1,449	1,726	1,941
5,101	5,150	104	1,434	1,743	1,961
5,151	5,200	100	1,420	1,760	1,980
5,201	5,250	97	1,405	1,777	1,999
5,251	5,300	94	1,391	1,794	2,018
5,301	5,350	91	1,376	1,811	2,037
5,351	5,400	87	1,362	1,828	2,056
5,401	5,450	84	1,347	1,845	2,075
5,451	5,500	81	1,333	1,862	2,094
5,501	5,550	78	1,319	1,879	2,114
5,551	5,600	74	1,304	1,896	2,133
5,601	5,650	71	1,290	1,913	2,152
5,651	5,700	68	1,275	1,930	2,171
5,701	5,750	65	1,261	1,947	2,190
5,751	5,800	61	1,246	1,964	2,209
5,801	5,850	58	1,232	1,981	2,228
5,851	5,900	55	1,217	1,998	2,247
5,901	5,950	52	1,203	2,015	2,267
5,951	6,000	48	1,189	2,032	2,286
6,001	6,050	45	1,174	2,049	2,305
6,051	6,100	42	1,160	2,066	2,324
6,101	6,150	39	1,145	2,083	2,343
6,151	6,200	35	1,131	2,100	2,362
6,201	6,250	32	1,116	2,117	2,381
6,251	6,300	29	1,102	2,134	2,400
6,301	6,350	26	1,087	2,151	2,420
6,351	6,400	22	1,073	2,168	2,439
6,401	6,450	19	1,058	2,185	2,458
6,451	6,500	16	1,044	2,202	2,477
6,501	6,550	13	1,030	2,219	2,496
6,551	6,600	9	1,015	2,236	2,515
6,601	6,650	6	1,001	2,253	2,534
6,651	6,700	3	986	2,270	2,553
6,701	6,750	*	972	2,287	2,573

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 . . .			
6,751	6,800	0	957	2,304	2,592
6,801	6,850	0	943	2,321	2,611
6,851	6,900	0	928	2,338	2,630
6,901	6,950	0	914	2,355	2,649
6,951	7,000	0	900	2,372	2,668
7,001	7,050	0	885	2,389	2,687
7,051	7,100	0	871	2,406	2,706
7,101	7,150	0	856	2,392	2,691
7,151	7,200	0	842	2,375	2,672
7,201	7,250	0	827	2,358	2,653
7,251	7,300	0	813	2,341	2,634
7,301	7,350	0	798	2,324	2,615
7,351	7,400	0	784	2,307	2,596
7,401	7,450	0	769	2,290	2,577
7,451	7,500	0	755	2,273	2,558
7,501	7,550	0	741	2,256	2,538
7,551	7,600	0	726	2,239	2,519
7,601	7,650	0	712	2,222	2,500
7,651	7,700	0	697	2,205	2,481
7,701	7,750	0	683	2,188	2,462
7,751	7,800	0	668	2,171	2,443
7,801	7,850	0	654	2,154	2,424
7,851	7,900	0	639	2,137	2,405
7,901	7,950	0	625	2,120	2,385
7,951	8,000	0	611	2,103	2,366
8,001	8,050	0	596	2,086	2,347
8,051	8,100	0	582	2,069	2,328
8,101	8,150	0	567	2,052	2,309
8,151	8,200	0	553	2,035	2,290
8,201	8,250	0	538	2,018	2,271
8,251	8,300	0	524	2,001	2,252
8,301	8,350	0	509	1,984	2,232
8,351	8,400	0	495	1,967	2,213
8,401	8,450	0	480	1,950	2,194
8,451	8,500	0	466	1,933	2,175
8,501	8,550	0	452	1,916	2,156
8,551	8,600	0	437	1,899	2,137
8,601	8,650	0	423	1,882	2,118
8,651	8,700	0	408	1,865	2,099
8,701	8,750	0	394	1,848	2,079
8,751	8,800	0	379	1,831	2,060
8,801	8,850	0	365	1,814	2,041
8,851	8,900	0	350	1,797	2,022
8,901	8,950	0	336	1,780	2,003
8,951	9,000	0	322	1,763	1,984

2016 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 . . .			
9,001	9,050	0	307	1,746	1,965
9,051	9,100	0	293	1,729	1,946
9,101	9,150	0	278	1,712	1,926
9,151	9,200	0	264	1,695	1,907
9,201	9,250	0	249	1,678	1,888
9,251	9,300	0	235	1,661	1,869
9,301	9,350	0	220	1,644	1,850
9,351	9,400	0	206	1,627	1,831
9,401	9,450	0	191	1,610	1,812
9,451	9,500	0	177	1,593	1,793
9,501	9,550	0	163	1,576	1,773
9,551	9,600	0	148	1,559	1,754
9,601	9,650	0	134	1,542	1,735
9,651	9,700	0	119	1,525	1,716
9,701	9,750	0	105	1,508	1,697
9,751	9,800	0	90	1,491	1,678
9,801	9,850	0	76	1,474	1,659
9,851	9,900	0	61	1,457	1,640
9,901	9,950	0	47	1,440	1,620
9,951	10,000	0	33	1,423	1,601
10,001	10,050	0	18	1,406	1,582
10,051	10,100	0	**	1,389	1,563
10,101	10,150	0	0	1,372	1,544
10,151	10,200	0	0	1,355	1,525
10,201	10,250	0	0	1,338	1,506
10,251	10,300	0	0	1,321	1,487
10,301	10,350	0	0	1,304	1,467
10,351	10,400	0	0	1,287	1,448
10,401	10,450	0	0	1,270	1,429
10,451	10,500	0	0	1,253	1,410
10,501	10,550	0	0	1,236	1,391
10,551	10,600	0	0	1,219	1,372
10,601	10,650	0	0	1,202	1,353
10,651	10,700	0	0	1,185	1,334
10,701	10,750	0	0	1,168	1,314
10,751	10,800	0	0	1,151	1,295
10,801	10,850	0	0	1,134	1,276
10,851	10,900	0	0	1,117	1,257
10,901	10,950	0	0	1,100	1,238
10,951	11,000	0	0	1,083	1,219
11,001	11,050	0	0	1,066	1,200
11,051	11,100	0	0	1,049	1,181
11,101	11,150	0	0	1,032	1,161
11,151	11,200	0	0	1,015	1,142
11,201	11,250	0	0	998	1,123

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 . . .			
11,251	11,300	0	0	981	1,104
11,301	11,350	0	0	964	1,085
11,351	11,400	0	0	947	1,066
11,401	11,450	0	0	930	1,047
11,451	11,500	0	0	913	1,028
11,501	11,550	0	0	896	1,008
11,551	11,600	0	0	879	989
11,601	11,650	0	0	862	970
11,651	11,700	0	0	845	951
11,701	11,750	0	0	828	932
11,751	11,800	0	0	811	913
11,801	11,850	0	0	794	894
11,851	11,900	0	0	777	875
11,901	11,950	0	0	760	855
11,951	12,000	0	0	743	836
12,001	12,050	0	0	726	817
12,051	12,100	0	0	709	798
12,101	12,150	0	0	692	779
12,151	12,200	0	0	675	760
12,201	12,250	0	0	658	741
12,251	12,300	0	0	641	722
12,301	12,350	0	0	624	702
12,351	12,400	0	0	607	683
12,401	12,450	0	0	590	664
12,451	12,500	0	0	573	645
12,501	12,550	0	0	556	626
12,551	12,600	0	0	539	607
12,601	12,650	0	0	522	588
12,651	12,700	0	0	505	569
12,701	12,750	0	0	488	549
12,751	12,800	0	0	471	530
12,801	12,850	0	0	454	511
12,851	12,900	0	0	437	492
12,901	12,950	0	0	420	473
12,951	13,000	0	0	403	454
13,001	13,050	0	0	386	435
13,051	13,100	0	0	369	416
13,101	13,150	0	0	352	396
13,151	13,200	0	0	335	377
13,201	13,250	0	0	318	358
13,251	13,300	0	0	301	339
13,301	13,350	0	0	284	320
13,351	13,400	0	0	267	301
13,401	13,450	0	0	250	282
13,451	13,500	0	0	233	263

2016 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 . . .			
13,501	13,550	0	0	216	243
13,551	13,600	0	0	199	224
13,601	13,650	0	0	182	205
13,651	13,700	0	0	165	186
13,701	13,750	0	0	148	167
13,751	13,800	0	0	131	148
13,801	13,850	0	0	114	129
13,851	13,900	0	0	97	110
13,901	13,950	0	0	80	90
13,951	14,000	0	0	63	71
14,001	14,050	0	0	46	52
14,051	14,100	0	0	29	33
14,101	14,150	0	0	12	14
14,151	14,200	0	0	***	****

- * If the amount you are looking up from the worksheet is at least \$6,701 but less than \$6,718, and you have no qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$6,718 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 \$10,051 but less than \$10,088, and you have one qualifying child, your credit is \$5. If the amount you are looking up from the worksheet is \$10,088 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 \$14,151 but less than \$14,162, and you have two qualifying children, your credit is \$2. If the amount you are looking up from the worksheet is \$14,162 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 \$14,151 but less than \$14,162, and you have three qualifying children, your credit is \$2. If the amount you are looking up from the worksheet is \$14,162 or more, and you have three qualifying children, you cannot take the credit.