
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 11 (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.
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Part II Filers Who Answered "No" on Line 4

- 5** If you have:
- No qualifying children, is the amount on line 3 less than \$4,380?
 - 1 qualifying child, is the amount on line 3 less than \$6,577?
 - 2 or more qualifying children, is the amount on line 3 less than \$9,232?
- 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.
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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** _____

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