

# 2015 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

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 \$13,870. 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.

### 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](http://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 tax booklets. Taxpayers should not consider the tax booklets 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.

### A Purpose

You may qualify to claim the 2015 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 \$53,267 to qualify for the federal credit, and less than \$13,870 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.

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 2015:

- 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 \$13,870?
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$9,880?
- 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 \$6,580?

**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 2015?

**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 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 **\$3,400**?  
**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 **\$3,400**?  
**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 2015 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2015, 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 2015 or is filing a joint return for 2015 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 2015. 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 2015?

**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 2015? (Answer "No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 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 2015. If your child was born alive and died in 2015 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.

**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. Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at [ftb.ca.gov](http://ftb.ca.gov).

### Line 9a – Student

A student is a child who during any part of 5 calendar months of 2015 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 2015, 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 2015. To qualify, the child must have the same principal place of residence in California as you for more than half of 2015, defined as 183 days or more. If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, 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 2015. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2015. If the child lived with you in California for more than half of 2015, 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 \$6,580?

**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 2015? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse/RDP died in 2015 (or if you are preparing a return for someone who died in 2015), 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 2015?

**Yes** Continue.  
**No** Stop here, you cannot take the credit.

- d. Are you filing a joint return for 2015?

**Yes** Skip questions e and f; go to Step 5.  
**No** Continue.

- e. Could you be a qualifying child of another person for 2015? (Answer "No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 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 2015 tax return?

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

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## 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.

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.**

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## Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below.

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### California Earned Income Tax Credit Worksheet

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#### Part I – All Filers

1. Enter your California earned income from form FTB 3514, line 16. . . . . **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.

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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 \$3,290?
  - 1 qualifying child, is the amount on line 3 less than \$4,940?
  - 2 or more qualifying children, is the amount on line 3 less than \$6,935?**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.

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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 17. . . . . **6** \_\_\_\_\_

# 2015 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.

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 . . .					
\$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	214	947	1,114	1,253
3,301	3,350	212	961	1,131	1,272
3,351	3,400	208	976	1,148	1,291
3,401	3,450	205	990	1,165	1,310
3,451	3,500	202	1,004	1,182	1,329
3,501	3,550	199	1,019	1,199	1,349
3,551	3,600	195	1,033	1,216	1,368
3,601	3,650	192	1,048	1,233	1,387
3,651	3,700	189	1,062	1,250	1,406
3,701	3,750	186	1,077	1,267	1,425
3,751	3,800	182	1,091	1,284	1,444
3,801	3,850	179	1,106	1,301	1,463
3,851	3,900	176	1,120	1,318	1,482
3,901	3,950	173	1,134	1,335	1,502
3,951	4,000	169	1,149	1,352	1,521
4,001	4,050	166	1,163	1,369	1,540
4,051	4,100	163	1,178	1,386	1,559
4,101	4,150	160	1,192	1,403	1,578
4,151	4,200	156	1,207	1,420	1,597
4,201	4,250	153	1,221	1,437	1,616
4,251	4,300	150	1,236	1,454	1,635
4,301	4,350	147	1,250	1,471	1,655
4,351	4,400	143	1,265	1,488	1,674
4,401	4,450	140	1,279	1,505	1,693
4,451	4,500	137	1,293	1,522	1,712



# 2015 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.

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 . . .					
4,501	4,550	134	1,308	1,539	1,731
4,551	4,600	130	1,322	1,556	1,750
4,601	4,650	127	1,337	1,573	1,769
4,651	4,700	124	1,351	1,590	1,788
4,701	4,750	121	1,366	1,607	1,808
4,751	4,800	117	1,380	1,624	1,827
4,801	4,850	114	1,395	1,641	1,846
4,851	4,900	111	1,409	1,658	1,865
4,901	4,950	108	1,428	1,675	1,884
4,951	5,000	104	1,417	1,692	1,903
5,001	5,050	101	1,403	1,709	1,922
5,051	5,100	98	1,389	1,726	1,941
5,101	5,150	95	1,374	1,743	1,961
5,151	5,200	91	1,360	1,760	1,980
5,201	5,250	88	1,345	1,777	1,999
5,251	5,300	85	1,331	1,794	2,018
5,301	5,350	82	1,316	1,811	2,037
5,351	5,400	78	1,302	1,828	2,056
5,401	5,450	75	1,287	1,845	2,075
5,451	5,500	72	1,273	1,862	2,094
5,501	5,550	69	1,258	1,879	2,114
5,551	5,600	65	1,244	1,896	2,133
5,601	5,650	62	1,230	1,913	2,152
5,651	5,700	59	1,215	1,930	2,171
5,701	5,750	56	1,201	1,947	2,190
5,751	5,800	52	1,186	1,964	2,209
5,801	5,850	49	1,172	1,981	2,228
5,851	5,900	46	1,157	1,998	2,247
5,901	5,950	43	1,143	2,015	2,267
5,951	6,000	39	1,128	2,032	2,286
6,001	6,050	36	1,114	2,049	2,305
6,051	6,100	33	1,100	2,066	2,324
6,101	6,150	30	1,085	2,083	2,343
6,151	6,200	26	1,071	2,100	2,362
6,201	6,250	23	1,056	2,117	2,381
6,251	6,300	20	1,042	2,134	2,400
6,301	6,350	17	1,027	2,151	2,420
6,351	6,400	13	1,013	2,168	2,439
6,401	6,450	10	998	2,185	2,458
6,451	6,500	7	984	2,202	2,477
6,501	6,550	4	969	2,219	2,496
6,551	6,600	*	955	2,236	2,515
6,601	6,650	0	941	2,253	2,534
6,651	6,700	0	926	2,270	2,553
6,701	6,750	0	912	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	897	2,304	2,592
6,801	6,850	0	883	2,321	2,611
6,851	6,900	0	868	2,338	2,630
6,901	6,950	0	854	2,358	2,653
6,951	7,000	0	839	2,344	2,637
7,001	7,050	0	825	2,327	2,618
7,051	7,100	0	811	2,310	2,599
7,101	7,150	0	796	2,293	2,580
7,151	7,200	0	782	2,276	2,561
7,201	7,250	0	767	2,259	2,542
7,251	7,300	0	753	2,242	2,522
7,301	7,350	0	738	2,225	2,503
7,351	7,400	0	724	2,208	2,484
7,401	7,450	0	709	2,191	2,465
7,451	7,500	0	695	2,174	2,446
7,501	7,550	0	680	2,157	2,427
7,551	7,600	0	666	2,140	2,408
7,601	7,650	0	652	2,123	2,389
7,651	7,700	0	637	2,106	2,369
7,701	7,750	0	623	2,089	2,350
7,751	7,800	0	608	2,072	2,331
7,801	7,850	0	594	2,055	2,312
7,851	7,900	0	579	2,038	2,293
7,901	7,950	0	565	2,021	2,274
7,951	8,000	0	550	2,004	2,255
8,001	8,050	0	536	1,987	2,236
8,051	8,100	0	522	1,970	2,216
8,101	8,150	0	507	1,953	2,197
8,151	8,200	0	493	1,936	2,178
8,201	8,250	0	478	1,919	2,159
8,251	8,300	0	464	1,902	2,140
8,301	8,350	0	449	1,885	2,121
8,351	8,400	0	435	1,868	2,102
8,401	8,450	0	420	1,851	2,083
8,451	8,500	0	406	1,834	2,063
8,501	8,550	0	391	1,817	2,044
8,551	8,600	0	377	1,800	2,025
8,601	8,650	0	363	1,783	2,006
8,651	8,700	0	348	1,766	1,987
8,701	8,750	0	334	1,749	1,968
8,751	8,800	0	319	1,732	1,949
8,801	8,850	0	305	1,715	1,930
8,851	8,900	0	290	1,698	1,910
8,901	8,950	0	276	1,681	1,891
8,951	9,000	0	261	1,664	1,872

# 2015 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.

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 . . .					
9,001	9,050	0	247	1,647	1,853
9,051	9,100	0	233	1,630	1,834
9,101	9,150	0	218	1,613	1,815
9,151	9,200	0	204	1,596	1,796
9,201	9,250	0	189	1,579	1,777
9,251	9,300	0	175	1,562	1,757
9,301	9,350	0	160	1,545	1,738
9,351	9,400	0	146	1,528	1,719
9,401	9,450	0	131	1,511	1,700
9,451	9,500	0	117	1,494	1,681
9,501	9,550	0	102	1,477	1,662
9,551	9,600	0	88	1,460	1,643
9,601	9,650	0	74	1,443	1,624
9,651	9,700	0	59	1,426	1,604
9,701	9,750	0	45	1,409	1,585
9,751	9,800	0	30	1,392	1,566
9,801	9,850	0	16	1,375	1,547
9,851	9,900	0	**	1,358	1,528
9,901	9,950	0	0	1,341	1,509
9,951	10,000	0	0	1,324	1,490
10,001	10,050	0	0	1,307	1,471
10,051	10,100	0	0	1,290	1,451
10,101	10,150	0	0	1,273	1,432
10,151	10,200	0	0	1,256	1,413
10,201	10,250	0	0	1,239	1,394
10,251	10,300	0	0	1,222	1,375
10,301	10,350	0	0	1,205	1,356
10,351	10,400	0	0	1,188	1,337
10,401	10,450	0	0	1,171	1,318
10,451	10,500	0	0	1,154	1,298
10,501	10,550	0	0	1,137	1,279
10,551	10,600	0	0	1,120	1,260
10,601	10,650	0	0	1,103	1,241
10,651	10,700	0	0	1,086	1,222
10,701	10,750	0	0	1,069	1,203
10,751	10,800	0	0	1,052	1,184
10,801	10,850	0	0	1,035	1,165
10,851	10,900	0	0	1,018	1,145
10,901	10,950	0	0	1,001	1,126
10,951	11,000	0	0	984	1,107
11,001	11,050	0	0	967	1,088
11,051	11,100	0	0	950	1,069
11,101	11,150	0	0	933	1,050
11,151	11,200	0	0	916	1,031
11,201	11,250	0	0	899	1,012

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	882	992
11,301	11,350	0	0	865	973
11,351	11,400	0	0	848	954
11,401	11,450	0	0	831	935
11,451	11,500	0	0	814	916
11,501	11,550	0	0	797	897
11,551	11,600	0	0	780	878
11,601	11,650	0	0	763	859
11,651	11,700	0	0	746	839
11,701	11,750	0	0	729	820
11,751	11,800	0	0	712	801
11,801	11,850	0	0	695	782
11,851	11,900	0	0	678	763
11,901	11,950	0	0	661	744
11,951	12,000	0	0	644	725
12,001	12,050	0	0	627	706
12,051	12,100	0	0	610	686
12,101	12,150	0	0	593	667
12,151	12,200	0	0	576	648
12,201	12,250	0	0	559	629
12,251	12,300	0	0	542	610
12,301	12,350	0	0	525	591
12,351	12,400	0	0	508	572
12,401	12,450	0	0	491	553
12,451	12,500	0	0	474	533
12,501	12,550	0	0	457	514
12,551	12,600	0	0	440	495
12,601	12,650	0	0	423	476
12,651	12,700	0	0	406	457
12,701	12,750	0	0	389	438
12,751	12,800	0	0	372	419
12,801	12,850	0	0	355	400
12,851	12,900	0	0	338	380
12,901	12,950	0	0	321	361
12,951	13,000	0	0	304	342
13,001	13,050	0	0	287	323
13,051	13,100	0	0	270	304
13,101	13,150	0	0	253	285
13,151	13,200	0	0	236	266
13,201	13,250	0	0	219	247
13,251	13,300	0	0	202	227
13,301	13,350	0	0	185	208
13,351	13,400	0	0	168	189
13,401	13,450	0	0	151	170
13,451	13,500	0	0	134	151

# 2015 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.

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 . . .					
13,501	13,550	0	0	117	132
13,551	13,600	0	0	100	113
13,601	13,650	0	0	83	94
13,651	13,700	0	0	66	74
13,701	13,750	0	0	49	55
13,751	13,800	0	0	32	36
13,801	13,850	0	0	15	17
13,851	13,900	0	0	***	****
<p>* If the amount you are looking up from the worksheet is at least \$6,551 but less than \$6,580, and you have no qualifying child, your credit is \$1. If the amount you are looking up from the worksheet is \$6,580 or more, and you have no qualifying child, you cannot take the credit.</p> <p>** If the amount you are looking up from the worksheet is at least \$9,851 but less than \$9,880, and you have one qualifying child, your credit is \$4. If the amount you are looking up from the worksheet is \$9,880 or more, and you have one qualifying child, you cannot take the credit.</p> <p>*** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have two qualifying children, your credit is \$3. If the amount you are looking up from the worksheet is \$13,870 or more, and you have two qualifying children, you cannot take the credit.</p> <p>**** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have three qualifying children, your credit is \$4. If the amount you are looking up from the worksheet is \$13,870 or more, and you have three qualifying children, you cannot take the credit.</p>					