

Credit Chart

| Credit Name | Code | Description |
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| Current Credits List | | |
| California Motion Picture and Television Production – FTB 3541 | 223 | The credit, which is allocated and certified by the California Film Commission, is 20% of expenditures attributable to a qualified motion picture and 25% of production expenditures attributable to an independent film or a TV series that relocates to California. |
| Community Development Financial Institutions Investment – Obtain certification from: CALIFORNIA ORGANIZED INVESTMENT NETWORK (COIN) DEPARTMENT OF INSURANCE 300 CAPITOL MALL, SUITE 1600 SACRAMENTO CA 95814 Website: insurance.ca.gov | 209 | 20% of qualified investments made into a community development financial institution |
| Disabled Access for Eligible Small Businesses – FTB 3548 | 205 | Similar to the federal credit, but limited to \$125 per eligible small business, and based on 50% of qualified expenditures that do not exceed \$250 |
| Donated Agricultural Products Transportation – FTB 3547 | 204 | 50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations |
| Donated Fresh Fruits or Vegetables – FTB 3811 | 224 | 10% of the donation's costs for qualified taxpayers who donate fresh fruits or fresh vegetables to a California food bank |
| Enhanced Oil Recovery – FTB 3546 | 203 | 1/3 of the similar federal credit but limited to qualified enhanced oil recovery projects located within California |
| Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z | 176 | Business incentives for trade or business activities conducted within an enterprise zone |
| Environmental Tax – FTB 3511 | 218 | Five cents (\$0.05) for each gallon of ultra low sulfur diesel fuel produced during the taxable year by a small refiner at any facility located in California |
| Local Agency Military Base Recovery Area Hiring & Sales or Use Tax – FTB 3807 | 198 | Business incentives for trade or business activities conducted within a local agency military base recovery area |
| Low-Income Housing – FTB 3521 | 172 | Similar to the federal credit but limited to low-income housing in California |
| Manufacturing Enhancement Area Hiring – FTB 3808 | 211 | Hiring credit for Manufacturing Enhancement Area |
| Natural Heritage Preservation – FTB 3503 | 213 | 55% of the fair market value of the qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government |
| New Jobs – FTB 3527 | 220 | \$3,000 allowed for a qualified employer for each increase in qualified full-time employee hired in the current taxable year |
| Prior Year Alternative Minimum Tax | 188 | Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in the current year |
| Prison Inmate Labor – FTB 3507 | 162 | 10% of wages paid to prison inmates |
| Research – FTB 3523 | 183 | Similar to the federal credit but limited to costs for research activities in California |
| Targeted Tax Area Hiring – FTB 3809 | 210 | Business incentives for trade or business activities conducted within a targeted tax area |

Repealed Credits with Carryover or Recapture Provisions: The expiration dates for these credits have passed. However, these credits had carryover or recapture provisions. The corporation may claim these credits if there is a carryover available from prior years. If the corporation is not required to complete Schedule P (100), get form FTB 3540, Credit Carryover and Recapture Summary, to figure the credit carryover to future years.

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| Agricultural Products 175 | Farmworker Housing – Construction . . . 207 | Rice Straw 206 |
| Commercial Solar Electric System 196 | Joint Strike Fighter Wages 215 | Ridesharing 171 |
| Commercial Solar Energy 181 | Joint Strike Fighter Property Costs 216 | Salmon & Steelhead Trout Habitat Restoration 200 |
| Contribution of Computer Software 202 | Los Angeles Revitalization Zone Hiring & Sales or Use Tax 159 | Solar Energy 180 |
| Employer Childcare Contribution 190 | Low-Emission Vehicles 160 | Solar Pump 179 |
| Employer Childcare Program 189 | Manufacturers' Investment 199 | Solar or Wind Energy System 217 |
| Employer Ridesharing – Large employer . . 191 | Orphan Drug 185 | Targeted Tax Area Sales or Use Tax . . . 210 |
| Employer Ridesharing – Small employer . . 192 | Recycling Equipment 174 | Technology Property Contributions . . . 201 |
| Employer Ridesharing – Transit passes . . . 193 | | |
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