

2025 Earned Income Tax Credit (EITC) and Year End Notification

Based on your annual earnings, you may be eligible for the following assistance:

Voluntary Income Tax Assistance (VITA) Program: VITA is a free basic income tax return preparation program, for federal and state personal income tax returns, managed by the Internal Revenue Service and operated by Internal Revenue Service partners and trained volunteers. For additional information on the free tax filing service, and location and hours of operation, visit www.ftb.ca.gov and enter “VITA” in the search box.

Additionally, you may be eligible to e-file your California return directly with the Franchise Tax Board for free using CalFile. For additional information on CalFile, visit www.ftb.ca.gov and enter “CalFile” in the search box.

Federal Earned Income Tax Credit (federal EITC): The federal EITC is a refundable credit for low-income working individuals and families. The federal EITC will not impact certain public assistance benefits. In addition, federal EITC payments are typically NOT used to determine eligibility for the following:

Medicaid;
Supplemental Security Income;
Supplemental Nutrition Assistance Program;
Low-income housing; and
Temporary Assistance for Needy Families payments.

To receive the federal EITC, you must file a federal tax return and fill out the EITC form, which can be found in the Federal Income Tax Return Booklet. For additional information on your eligibility to receive the federal EITC and other federal antipoverty tax credits, visit www.irs.gov.

California Earned Income Tax Credit (California EITC) and Young Child Tax Credit (YCTC): The California EITC and YCTC are refundable credits for low-income working individuals and families. The California EITC and YCTC are similar to the federal EITC and will not impact certain public assistance benefits.

Foster Youth Tax Credit (FYTC): The FYTC is a refundable credit for former and current foster youth between 18 and 25 years of age who were in foster care while 13 years of age or older. The FYTC will not impact certain public assistance benefits.

To claim the California EITC, you must file a California Income Tax Return and fill out the California EITC form (Form FTB 3514) and attach it to your tax return. For additional information on the availability of the credit, including eligibility requirements, or form questions, visit www.ftb.ca.gov and enter “CalEITC” in the search box.