

2023

# Credit Carryover and Recapture Summary

3540

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN
 ☐ CA Corporation no.
 ☐ FEIN

California Secretary of State file number

**Part I - Credit Carryover** (See Credit Carryover, Specific Column Instructions.)

1	(a) Code	(b) Name of repealed credit	(c) Credit carryover available from prior years	(d) Credit carryover used this year	(e) Total credit assigned this year	(f) Credit carryover to future years
a	⊙	⊙	⊙	⊙	⊙	⊙
b	⊙	⊙	⊙	⊙	⊙	⊙
c	⊙	⊙	⊙	⊙	⊙	⊙
d	⊙	⊙	⊙	⊙	⊙	⊙
e	⊙	⊙	⊙	⊙	⊙	⊙

**Part II - Credit Recapture** (See Credit Recapture Instructions.)

2		(a) Total credit claimed for all years	(b) Proration percentage	(c) Credit recapture amount column (a) x column (b)
a	<b>Code 207</b> Farmworker Housing Credit (FWHC)		360 months less number of months facility operated ÷ 360 months  _____	
b	<b>Code 218</b> Environmental Tax Credit		Remaining term of 5 years ÷ 5 years  _____	