

CAWK\_JC

**Credit Worksheet**  
Joint Custody H of H - CODE 170**2023**

Name

California ID Number

You may **not** claim this credit if you used the married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP filing status. Claim the credit if unmarried and not an RDP at the end of 2023 (or if married/or an RDP, you lived apart from your spouse/RDP for all of 2023 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of the taxable year. If the child is married/or an RDP, you must be entitled to claim a dependent exemption credit for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

**Credit for Joint Custody Head of Household - Code 170**

Use the worksheet below to figure the Joint Custody Head of Household credit **using whole dollars only**.

1. Enter the amount from Form 540,  
line 35 . . . . . 1 \_\_\_\_\_
2. Credit percentage - 30% . . . . . 2 \_\_\_\_\_ x .30
3. Credit amount. Multiply line 1 by  
line 2. Enter the result or \$573,  
whichever is less . . . . . 3 \_\_\_\_\_

If you qualify for the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, claim only one credit. Select the credit that allows the maximum benefit.