

CAWK_NRC	Nonrefundable Renter's Credit Qualification Record (Resident)	2023
Name		California ID Number

Tip e-file and skip this page! The tax software product you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to ftb.ca.gov to check your e-file options. You can claim the nonrefundable renter's credit using CalFile.

If you were a resident of California and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. 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. **Do not mail this record. Keep with your tax records.**

1. Were you a resident of California for the entire year in 2023? Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse/RDP may claim this credit if he or she was a resident during 2023, and is otherwise qualified. YES. Go to question 2. NO. Stop here. File Form 540NR. See "Order Forms and Publications."
2. Is your California adjusted gross income the amount on line 17: • \$50,746 or less if single or married/RDP filing separately; or • \$101,492 or less if married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP? YES. Go to question 3. NO. Stop here. You do not qualify for this credit.
3. Did you pay rent, for at least half of 2023, on property (including a mobile home that you owned on rented land) in California, which was your principal residence? YES. Go to question 4. NO. Stop here. You do not qualify for this credit.
4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2023? NO. Go to question 6. YES. Go to question 5.
5. For more than half the year in 2023, did you live in the home of the person who can claim you as a dependent? NO. Go to question 6. YES. Stop here. You do not qualify for this credit.
6. Was the property you rented exempt from property tax in 2023? You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit. NO. Go to question 7. YES. Stop here. You do not qualify for this credit.
7. Did you claim the homeowner's property tax exemption anytime during 2023? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 8. YES. If your filing status is single or married/RDP filing separately, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.
8. Were you single in 2023? YES. Go to question 11. NO. Go to question 9.
9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2023? You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. NO. Go to question 11. YES. If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.
10. Did you and your spouse/RDP maintain separate residences for the entire year in 2023? YES. Go to question 11. NO. Stop here. You do not qualify for this credit.
11. If you are: • Single, enter \$60 on Form 540, line 46. • Head of household or qualifying surviving spouse/RDP, enter \$120 on Form 540, line 46. • Married/RDP filing separately: if you and your spouse/RDP lived in the same rental property and both qualify for this credit, one spouse/RDP may claim the full amount of the credit (\$120), or each spouse/RDP may claim half the amount (\$60 each). If you and your spouse/RDP lived apart for the entire year and you qualify for this credit, you may claim half the amount of the credit (\$60). Enter your credit amount on Form 540, line 46. • Married/RDP filing jointly, enter \$120 on Form 540, line 46. (Exception: If one spouse/RDP claimed the homeowner's tax exemption and you lived apart from your spouse/RDP for the entire year, enter \$60 on Form 540, line 46.)

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2023, which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 2023 (From _____ to _____)
a _____		
b _____		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a _____		
b _____		