

Alternative Minimum Tax and Credit Limitations — Residents

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your social security number

Part I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding California/federal differences.

Table with 13 main rows and sub-rows (a-o) for adjustments. Includes descriptions like 'Medical and dental expense', 'Personal property taxes', and 'Total Adjustments and Preferences'. Line numbers 1 through 21 are listed on the right.

Part II Alternative Minimum Tax (AMT)

Table for Part II AMT. Row 22 shows exemption amount with filing status options and corresponding values. Rows 23-26 show tax calculations: 'Subtract line 22 from line 21', 'Tentative Minimum Tax', 'Regular tax before credits', and 'Alternative Minimum Tax'.

Part III Credits that Reduce Tax Note: Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 24	1	
2	Enter the tentative minimum tax from Side 1, Part II, line 24	2	

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
Section A – Credits that reduce excess tax.				
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits			
A1 Credits that reduce excess tax and have no carryover provisions.				
4	Code: 162 Prison inmate labor credit (FTB 3507)			
5	Code: 169 Enterprise zone employee credit (FTB 3553)			
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6	Code: _____ Credit Name: _____			
7	Code: _____ Credit Name: _____			
8	Code: _____ Credit Name: _____			
9	Code: _____ Credit Name: _____			
10	Code: 188 Credit for prior year alternative minimum tax			
Section B – Credits that may reduce tax below tentative minimum tax.				
11	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c).			
B1 Credits that reduce net tax and have no carryover provisions.				
12	Code: 170 Credit for joint custody head of household			
13	Code: 173 Credit for dependent parent			
14	Code: 163 Credit for senior head of household			
15	Nonrefundable renter's credit.			
16	Code: 212 Teacher retention credit	S U S P E N D E D		
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
17	Code: _____ Credit Name: _____			
18	Code: _____ Credit Name: _____			
19	Code: _____ Credit Name: _____			
20	Code: _____ Credit Name: _____			
B3 Other state tax credit.				
21	Code: 187 Other state tax credit			
Section C – Credits that may reduce alternative minimum tax.				
22	Enter your alternative minimum tax from Side 1, Part II, line 26			
23	Code: 180 Solar energy credit carryover from Section B2, column (d)			
24	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)			
25	Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 34			