

Schedule P (540) 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	797	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN, or ITIN	N	9		
12	2	Medical and dental expenses	N	15		
13	3	Personal property taxes and real property taxes	N	15		
14	4	Certain interest on a home mortgage not used to buy, build, or improve your home	N	15		
15	5	Miscellaneous itemized deductions	N	15		
16	6	Refund of personal property taxes and real property taxes	N	15		
17	7	Investment interest expense adjustment	N	15	Special chars: –	
18	8	Post-1986 depreciation	N	15	Special chars: –	
19	9	Adjusted gain or loss	N	15	Special chars: –	
20	10	Incentive stock options (ISOs) and California qualified stock options (CQSOs)	N	15	Special chars: –	
21	11	Passive activities adjustment	N	15	Special chars: –	
22	12	Beneficiaries of estates and trusts	N	15	Special chars: –	
23	13a	Circulation expenditures	N	15	Special chars: –	
24	13b	Depletion	N	15	Special chars: –	
25	13c	Installment sales	N	15	Special chars: –	
26	13d	Intangible drilling costs	N	15	Special chars: –	
27	13e	Long-term contracts	N	15	Special chars: –	
28	13f	Loss limitations	N	15	Special chars: –	
29	13g	Mining costs	N	15	Special chars: –	
30	13h	Patron's adjustment	N	15	Special chars: –	
31	13i	Pollution control facilities	N	15	Special chars: –	
32	13j	Research and experimental	N	15	Special chars: –	
33	13k	Tax shelter farm activities	N	15	Special chars: –	
34	13l	Related adjustments	N	15	Special chars: –	

2D SPECIFICATIONS FOR SCHEDULE P (540)

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35	13	Add amounts on line a through line l	N	15	Special chars: –	
36	14	Total adjustments and preferences	N	15	Special chars: –	
37	15	Enter taxable income from Form 540	N	15	Special chars: –	
38	16	Net operating loss (NOL) deductions	N	15		
39	17	AMTI exclusion	N	15		
40	18	Federal adjusted gross income	N	15		
41	19	Combine line 14 through line 18	N	15	Special chars: –	
42	20	Alternative minimum tax NOL deduction	N	15	Special chars: –	
43	21	Alternative Minimum Taxable Income	N	15	Special chars: –	
44	22	Exemption amount	N	15		
45	24	Tentative minimum tax	N	15	Special chars: –	
46	25	Regular tax before credits	N	15	Special chars: –	
47	26	Alternative minimum tax	N	15		
48	Part III, Line 1	Enter the amount from 540, line 35	N	15	Special chars: –	
49	Part III, Line 2	Enter the tentative minimum tax from Side 1, Part II, line 24	N	15	Special chars: –	
50	Part III, Line 3c	Excess tax which may be offset by credits	N	15		
51	Part III, Line 4b	Code: 162 Prison inmate labor credit, credit used	N	15		
52	Part III, Line 5b	Code: 232 Child and dependent care expenses credit, credit used	N	15		
53	Part III, Line 6	Code	N	3		
54	Part III, Line 6b	Credit used	N	15		
55	Part III, Line 6d	Credit carryover	N	15		
56	Part III, Line 7	Code	N	3		
57	Part III, Line 7b	Credit used	N	15		
58	Part III, Line 7d	Credit carryover	N	15		
59	Part III, Line 8	Code	N	3		
60	Part III, Line 8b	Credit used	N	15		
61	Part III, Line 8d	Credit carryover	N	15		
62	Part III, Line 9	Code	N	3		
63	Part III, Line 9b	Credit used	N	15		
64	Part III, Line 9d	Credit carryover	N	15		

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65	Part III, Line 10a	Code: 188 Credit for prior year AMT, credit amount	N	15		
66	Part III, Line 10b	Code: 188 Credit for prior year AMT, credit used	N	15		
67	Part III, Line 10d	Code: 188 Credit for prior year AMT, credit carryover	N	15		
68	Part III, Line 11c	Enter the amount from line 1 or....	N	15	Special chars: –	
69	Part III, Line 12b	Code: 170 Credit for joint custody head of household, credit used	N	15		
70	Part III, Line 13b	Code: 173 Credit for dependent parent, credit used	N	15		
71	Part III, Line 14b	Code: 163 Credit for senior head of household, credit used	N	15		
72	Part III, Line 15b	Nonrefundable renter's credit, credit used	N	15		
73	Part III, Line 16	Code	N	3		
74	Part III, line 16b	Credit used	N	15		
75	Part III, line 16d	Credit carryover	N	15		
76	Part III, Line 17	Code	N	3		
77	Part III, Line 17b	Credit used	N	15		
78	Part III, Line 17d	Credit carryover	N	15		
79	Part III, Line 18	Code	N	3		
80	Part III, Line 18b	Credit used	N	15		
81	Part III, Line 18d	Credit carryover	N	15		
82	Part III, Line 19	Code	N	3		
83	Part III, Line 19b	Credit used	N	15		
84	Part III, Line 19d	Credit carryover	N	15		
85	Part III, Line 20b	Code: 187 Other state tax credit, credit used	N	15		
86	Part III, Line 21b	Code: 242 Pass-through entity elective tax credit, credit used	N	15		
87	Part III, Line 21d	Code: 242 Pass-through entity elective tax credit, credit carryover	N	15		
88	Part III, Line 22c	Enter your alternative minimum tax from Side 1, Part II, line 26	N	15	Special chars: –	
89	Part III, Line 22b	Code: 180 Solar energy credit carryover, credit used	N	15		

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90	Part III, Line 23d	Code: 180 Solar energy credit carryover, credit carryover	N	15		
91	Part III, Line 24b	Code: 181 Commercial solar energy credit carryover, credit used	N	15		
92	Part III, Line 24d	Code: 181 Commercial solar energy credit carryover, credit carryover	N	15		
93	Part III, Line 25c	Adjusted AMT	N	15	Special chars: –	
94		END OF FILE	AN	5	*EOD*	

2022

Alternative Minimum Tax and Credit Limitations – Residents

P (540)

Attach this schedule to Form 540.

Name(s) as shown on Form 540

7-10

Your SSN or ITIN

11

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

Table with 21 rows for Part I, including items like 'Medical and dental expenses', 'Personal property taxes', and 'Alternative Minimum Taxable Income'.

Part II Alternative Minimum Tax (AMT)

Table with 6 rows for Part II, including 'Exemption Amount', 'Alternative Minimum Tax', and 'Regular tax before credits'.

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 35.	<input checked="" type="radio"/> 1	48	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24.	<input checked="" type="radio"/> 2	49	00
		(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.			<input checked="" type="radio"/> 50
A1 Credits that reduce excess tax and have no carryover provisions.				
4	Code: 162 Prison inmate labor credit (FTB 3507)		<input checked="" type="radio"/> 51	
5	Code: 232 Child and dependent care expenses credit (FTB 3506)		<input checked="" type="radio"/> 52	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6	Code: <input checked="" type="radio"/> 53 Credit Name:		<input checked="" type="radio"/> 54	<input checked="" type="radio"/> 55
7	Code: <input checked="" type="radio"/> 56 Credit Name:		<input checked="" type="radio"/> 57	<input checked="" type="radio"/> 58
8	Code: <input checked="" type="radio"/> 59 Credit Name:		<input checked="" type="radio"/> 60	<input checked="" type="radio"/> 61
9	Code: <input checked="" type="radio"/> 62 Credit Name:		<input checked="" type="radio"/> 63	<input checked="" type="radio"/> 64
10	Code: 188 Credit for prior year alternative minimum tax.	<input checked="" type="radio"/> 65	<input checked="" type="radio"/> 66	<input checked="" type="radio"/> 67
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).			<input checked="" type="radio"/> 68
B1 Credits that reduce net tax and have no carryover provisions.				
12	Code: 170 Credit for joint custody head of household.		<input checked="" type="radio"/> 69	
13	Code: 173 Credit for dependent parent		<input checked="" type="radio"/> 70	
14	Code: 163 Credit for senior head of household		<input checked="" type="radio"/> 71	
15	Nonrefundable renter's credit		<input checked="" type="radio"/> 72	
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16	Code: <input checked="" type="radio"/> 73 Credit Name:		<input checked="" type="radio"/> 74	<input checked="" type="radio"/> 75
17	Code: <input checked="" type="radio"/> 76 Credit Name:		<input checked="" type="radio"/> 77	<input checked="" type="radio"/> 78
18	Code: <input checked="" type="radio"/> 79 Credit Name:		<input checked="" type="radio"/> 80	<input checked="" type="radio"/> 81
19	Code: <input checked="" type="radio"/> 82 Credit Name:		<input checked="" type="radio"/> 83	<input checked="" type="radio"/> 84
B3 Other state tax credit.				
20	Code: 187 Other state tax credit		<input checked="" type="radio"/> 85	
B4 Pass-through entity elective tax credit. See instructions.				
21	Code: 242 Pass-through entity elective tax credit		<input checked="" type="radio"/> 86	<input checked="" type="radio"/> 87
Section C – Credits that may reduce alternative minimum tax.				
22	Enter your alternative minimum tax from Side 1, Part II, line 26.			<input checked="" type="radio"/> 88
23	Code: 180 Solar energy credit carryover from Section B2, column (d)		<input checked="" type="radio"/> 89	<input checked="" type="radio"/> 90
24	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)		<input checked="" type="radio"/> 91	<input checked="" type="radio"/> 92
25	Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61			<input checked="" type="radio"/> 93

This space reserved for 2D barcode

Schedule P (540) Barcode Placement Side 2 Specifications

Comments: Use Courier 12-point font, for CTP ID and Doc. ID (print line 63).

<u>Print Line Number</u>	<u>Identification</u>	<u>Begin Print Position</u>	<u>Maximum Field Length</u>	<u>End Print Position</u>	<u>Field Description</u>
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7972224” (Side 2)

