

2017

Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents

P (540NR)

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your SSN or ITIN

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

Form with 21 numbered lines for Alternative Minimum Taxable Income (AMTI) calculations, including adjustments and preferences. Includes a table for line 18 with values: Single or married/RDP filing separately (\$187,203), Married/RDP filing jointly or qualifying widow(er) (\$374,411), Head of household (\$280,808).

**Part II Alternative Minimum Tax (AMT)**

**22 Exemption Amount.** (If this schedule is for certain children under age 24, see instructions.)

**If your filing status is:**

**And line 21 is not over:**

**Enter on line 22:**

Single or head of household	\$258,168	\$68,846	}	22		00
Married/RDP filing jointly or qualifying widow(er)	\$344,225	\$91,793				00
Married/RDP filing separately	\$172,110	\$45,895				00

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

- 23 Subtract line 22 from Part I, line 21. If zero or less, enter -0- 23 \_\_\_\_\_ 00
- 24 Total Tentative Minimum Tax (TMT). Multiply line 23 by 7% (.07) 24 \_\_\_\_\_ 00
- 25 California adjusted gross income (AGI) from Schedule CA (540NR), line 45 25 \_\_\_\_\_ 00
- 26 NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number 26 \_\_\_\_\_ 00
- 27 Alternative Minimum Tax Income (AMTI) exclusion. See instructions 27 ( \_\_\_\_\_ ) 00
- 28 Combine line 25 through line 27 28 \_\_\_\_\_ 00

**29 Adjustments and Preferences.** See instructions before completing.

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>a Investment interest expense <span style="float: right;">100</span></li> <li>b Post-1986 depreciation <span style="float: right;">100</span></li> <li>c Adjusted gain or loss <span style="float: right;">100</span></li> <li>d Incentive stock options and QSOs <span style="float: right;">100</span></li> <li>e Passive activities <span style="float: right;">100</span></li> <li>f Beneficiaries of estates &amp; trusts <span style="float: right;">100</span></li> <li>g Circulation expenditures <span style="float: right;">100</span></li> <li>h Depletion <span style="float: right;">100</span></li> <li>i Installment sales <span style="float: right;">100</span></li> </ul> | <ul style="list-style-type: none"> <li>j Intangible drilling costs <span style="float: right;">100</span></li> <li>k Long-term contracts <span style="float: right;">100</span></li> <li>l Loss limitations <span style="float: right;">100</span></li> <li>m Mining costs <span style="float: right;">100</span></li> <li>n Patron's adjustment <span style="float: right;">100</span></li> <li>o Pollution control facilities <span style="float: right;">100</span></li> <li>p Research and experimental costs <span style="float: right;">100</span></li> <li>q Tax shelter farm activities <span style="float: right;">100</span></li> <li>r Related adjustments <span style="float: right;">100</span></li> </ul> |
|--|---|

Add line a through line r and enter total here 29 \_\_\_\_\_ 00

- 30 Combine line 28 and line 29 30 \_\_\_\_\_ 00
- 31 California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions 31 \_\_\_\_\_ 00
- 32 **California AMT AGI.** Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33. 32 \_\_\_\_\_ 00
- 33 Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), line 42 33 \_\_\_\_\_ 00

**34 Itemized deductions included in Part I.**

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>a Medical and dental expense, enter amount from Part I, line 2 <span style="float: right;">00</span></li> <li>b Personal property taxes and real property taxes, enter amount from Part I, line 3 <span style="float: right;">00</span></li> <li>c Interest on home mortgage, enter amount from Part I, line 4 <span style="float: right;">00</span></li> <li>d Miscellaneous itemized deductions, enter amount from Part I, line 5 <span style="float: right;">00</span></li> <li>e Investment interest expense adjustment, enter amount from Part I, line 7 <span style="float: right;">00</span></li> </ul> | <ul style="list-style-type: none"> <li>a _____ 00</li> <li>b _____ 00</li> <li>c _____ 00</li> <li>d _____ 00</li> <li>e _____ 00</li> </ul> |
|---|--|

Combine line a through line e 34 ( \_\_\_\_\_ ) 00

- 35 Total AMT Itemized Deductions. Combine line 33 and line 34 35 \_\_\_\_\_ 00
- 36 Total AMTI. Enter the amount from Part I, line 21 36 \_\_\_\_\_ 00
- 37 **Total AMT AGI.** Add line 35 and line 36 37 \_\_\_\_\_ 00
- 38 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 38 \_\_\_\_\_
- 39 Prorated AMT Itemized Deductions. Multiply line 35 by line 38 39 \_\_\_\_\_ 00
- 40 **California AMTI.** Subtract line 39 from line 32 40 \_\_\_\_\_ 00
- 41 Total TMT. Enter the amount from line 24 41 \_\_\_\_\_ 00
- 42 California AMT Rate. Divide line 41 by amount from Part I, line 21 42 \_\_\_\_\_
- 43 California TMT. Multiply line 40 by line 42 43 \_\_\_\_\_ 00
- 44 Regular Tax. Enter the amount from Long Form 540NR, line 37 44 \_\_\_\_\_ 00
- 45 **Alternative Minimum Tax.** Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 71. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 22 or 23). If you make estimated tax payments for taxable year 2018, enter amount from line 45 on the 2018 Form 540-ES, Estimated Tax Worksheet, line 16 45 \_\_\_\_\_ 00

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

1 Enter the amount from Long Form 540NR, line 42 .....  1 \_\_\_\_\_ 00  
 2 Enter the tentative minimum tax from Side 2, Part II, line 43. ....  2 \_\_\_\_\_ 00

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A – Credits that reduce excess regular tax.</b>				
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 ..... 3			<input type="radio"/>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4 Code: 162 Prison inmate labor credit (FTB 3507) ..... 4 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
5 Code: 232 Child and dependent care expenses credit (FTB 3506) ..... 5 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
6 Code: <input type="radio"/> _____ Credit Name: _____ 6 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Code: <input type="radio"/> _____ Credit Name: _____ 7 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Code: <input type="radio"/> _____ Credit Name: _____ 8 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Code: <input type="radio"/> _____ Credit Name: _____ 9 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Code: 188 Credit for prior year alternative minimum tax ..... 10 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>				
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) ..... 11			<input type="radio"/>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
12 Code: 170 Credit for joint custody head of household Credit from _____ Credit Form 540NR, _____ X Percentage _____ = 12 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
See line 51 instructions on Long Form 540NR.				
13 Code: 173 Credit for dependent parent Credit from _____ Credit Form 540NR, _____ X Percentage _____ = 13 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
See line 52 instructions on Long Form 540NR.				
14 Code: 163 Credit for senior head of household Credit from _____ Credit Form 540NR, _____ X Percentage _____ = 14 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
See line 53 instructions on Long Form 540NR.				
15 Nonrefundable renter's credit ..... 15 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
16 Code: <input type="radio"/> _____ Credit Name: _____ 16 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Code: <input type="radio"/> _____ Credit Name: _____ 17 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Code: <input type="radio"/> _____ Credit Name: _____ 18 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Code: <input type="radio"/> _____ Credit Name: _____ 19 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>B3 Other state tax credit</b>				
20 Code: 187 Other state tax credit ..... 20 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
21 Enter your alternative minimum tax from Side 2, Part II, line 45 ..... 21			<input type="radio"/>	
22 Code: 180 Solar energy credit carryover from Section B2, column (d) ..... 22 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) ..... 23 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Long Form 540NR, line 71 ..... 24			<input type="radio"/>	