




## 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 and California qualified stock options (CASOs)	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: -	

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35	13	<del>Other adjustments and preference. Enter the amount if any for each item a through ...</del>	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	<del>Regular NOL deductions</del>	N	15		
39	17	AMTI exclusion <del>line 17</del>	N	15		
40	18	Federal adjusted gross income	N	15		
41	19	Combine <u>14</u> through <u>18</u>	N	15	Special chars: -	
42	20	<del>AMT NOL deduction</del>	N	15	Special chars: -	
43	21	AMTI 	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 Part II, line 24	N	15	Special chars: -	
50	Part III, Line 3c	Excess tax <del>that may</del> be offset by credits	N	15		
51	Part III, Line 4b	Code: 162 Prison inmate labor, credit used 	N	15		
52	Part III, Line 5b	Code: 232 Child and dependent care expenses, 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 21e	Enter your alternative minimum tax from Part II, line 26	N	15	Special chars: -	
87	Part III, Line 22b	Code: 180 solar energy credit carryover used this year	N	15		
88	Part III, Line 22d	Code: 180 solar energy credit carryover	N	15		
89	Part III, Line 23b	Code: 181 Commercial solar energy credit carryover used this year	N	15		

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90	Part III, Line 23d	Code: 181 Commercial solar energy credit carryover	N	15		
91	Part III, Line 24e	Adjusted AMT	N	15	Special chars: -	
92		END OF FILE	AN	5	*EOD*	

Advance Draft  
as of 11/23/22

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 Total Adjustments and Preferences. Includes a large 'Draft' watermark.

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

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).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
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, “797224” (Side 2)

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