

# 1994 Credit Carryover Summary

3540

Attach to your California tax return. **You do not need to complete this form if you must file Schedule P (100, 540, 540NR or 541).**

Name(s) as shown on return	Social security or California corporation number
	Federal employer identification number (F.E.I.N.)

Code	Carryover Credit Name	(a) Credit Carryover Available From Prior Years	(b) Credit Carryover Used This Year	(c) Credit Carryover to Future Years Col. (a) less Col. (b)
184	Political Contributions			
171	Ridesharing			
178	Water Conservation			
179	Solar Pump			
182	Energy Conservation			
186	Residential Rental and Farm Sales			
*	Technological Property Contribution			
*	Contribution of Computer Software			
175	Agricultural Products			
180	Solar Energy			
181	Commercial Solar Energy			
185	Orphan Drug			
161	Credit for a Young Infant			
196	Commercial Solar Electric System			

\* These credits were for corporations only; and they do not have credit codes.

## General Information

References in these instructions are to the California Revenue and Taxation Code (R&TC).

### A Purpose of Form

Use form FTB 3540 to figure and claim a prior year carryover of one or more of the credits listed below. The expiration dates for all of these credits have passed. However, these credits had carryover features. You may

claim these credits **only** if carryovers are available from prior years.

**Note:** You do not need to complete this form if you must file Schedule P (100, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations.

### B Credit Carryover

If filing Form 540, Form 540NR or Form 541, you must use the correct code number (listed to the left of the credit name) when you enter the amount of the credit on your tax return.

**Code 184 – Political Contributions Credit Carryover** (Individuals only)  
You may claim a credit carryover for political contributions you made prior to January 1, 1992, under **former** R&TC Section 17053.14, only if a carryover is available.

**Note:** The political contribution credit was the lesser of:

- 25 percent of the amount contributed; or
- \$50 (\$25 for married filing separate and single).

**Code 171 – Ridesharing Credit Carryover**

You may claim a credit carryover for the cost of sponsoring a ridesharing program for your employees, or for operating a private, third-party ridesharing program under **former** R&TC Sections 17053, 17053.1 or 23605, only if a carryover is available.

**Code 178 – Water Conservation Credit Carryover** (Individuals, Estates and Trusts only)

You may claim a credit carryover for the costs of installing water conservation measures under **former** R&TC Section 17052.8, only if a carryover is available.

**Code 179 – Solar Pump Credit Carryover**

You may claim a credit carryover for the cost of installing a solar pump system under **former** R&TC Sections 17052.1, 17052.4, 17052.8 or 23607, only if a carryover is available.

**Code 182 – Energy Conservation Credit Carryover**

You may claim a credit carryover for the costs of installing energy conservation measures under **former** R&TC Sections 17052.4, 17052.8 or 23601.5, only if a carryover is available.

**Code 186 – Residential Rental and Farm Sales Credit Carryover**

You may claim a credit carryover if you had a gain from the sale of residential rental or farm property under **former** R&TC Section 17061.5, only if a carryover is available.

**Technological Property Contribution Credit Carryover** (Corporations only)

You may claim a credit carryover if you contributed technological property under **former** R&TC Section 23606, only if a carryover is available.

**Contribution of Computer Software Credit Carryover** (Corporations only)

You may claim a credit carryover if you contributed computer software under **former** R&TC Section 23606.1, only if a carryover is available.

**Code 175 – Agricultural Products Credit Carryover**

You may claim a credit carryover if you donated agricultural products to a nonprofit organization under **former** R&TC Sections 17053.12 or 23608, only if a carryover is available.

**Code 180 – Solar Energy Credit Carryover**

You may claim a credit carryover for the costs of installing solar energy systems under **former** R&TC Section 17052.5 or 23601, only if a carryover is available.

**Code 181 – Commercial Solar Energy Credit Carryover**

You may claim a credit carryover for the costs of installing commercial solar energy systems under **former** R&TC Sections 17052.4 and 23601.4, only if a carryover is available.

**Code 185 – Orphan Drug Credit**

You may claim a credit carryover for expenses related to qualified clinical testing under **former** R&TC Section 17057 or 23609.5, only if a carryover is available.

**Code 161 – Credit for a Young Infant**

You may claim a credit carryover for a dependent under 13 months under **former** R&TC Section 17052.20, only if a carryover is available.

**Code 196 – Commercial Solar Electric System**

You may claim a credit carryover for the costs of installing commercial solar electric systems under **former** R&TC Section 17052.5 and 23601.5, only if a carryover is available.

## C Limitations

The credit carryover amount you may claim on your tax return may be limited. Refer to the credit instructions in your tax booklet to see if there are any limitations on the amount of credit carryover you may claim. These instructions also explain how to claim this credit carryover on your tax return.

The credit carryover can not reduce the minimum franchise tax (corporations and S corporations), the alternative minimum tax (corporations and individuals), the built-in gains tax (S corporations) or the excess net passive income tax (S corporations).

**Exception:** The alternative minimum tax may be reduced by the solar energy credit carryover, the commercial solar energy credit carryover or the commercial solar electric system credit carryover. Get Schedule P (100, 540, 540NR, 541), Alternative Minimum Tax and Credit Limitations.

If the available credit carryover for the current year exceeds the tax, you may carry over any unused amount to succeeding years.

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## Specific Line Instructions

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**Column (a)** – Enter the amount of credit carryover available from prior years. This amount is found on the prior year credit form or statement that you attached to your previous year's tax return. This amount may also be found on the prior year Schedule P, Alternative Minimum Tax and Credit Limitations, under Credit Limitations, column (d).

**Column (b)** – Enter the amount of credit carryover claimed on your current year tax return. See General Information C.