

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

1995

P (540NR)

Attach this schedule to Form 540NR.

Name(s) as shown on Form 540NR

Your social security number

Part I Adjustments and Preferences

Table with 14 main rows and sub-rows (a-n) for adjustments and preferences. Includes instructions for each line and a shaded area for lines 13a-n.

Part II Alternative Minimum Taxable Income

Table with 6 rows for alternative minimum taxable income calculations, including instructions for NOL deduction and filing status.

**Part III Exemption Amount and Alternative Minimum Tax**

<b>21 Exemption Amount.</b> (If this schedule is for a child under age 14, see instructions.)			
<b>If your filing status is:</b>	<b>And line 20 is not over:</b>	<b>Enter on line 21:</b>	
Single or Head of household	\$112,500	\$30,000	} ... 21
Married filing joint or Qualifying widow(er)	150,000	40,000	
Married filing separate	75,000	20,000	
<b>If Part II, line 20 is over the amount shown above for your filing status, see instructions.</b>			
<b>22</b> Subtract line 21 from line 20. If zero or less, enter -0-			22
<b>23</b> Multiply line 22 by 8.5% (.085)			23
<b>24 a</b> Alternative minimum taxable income. Enter the amount from Part II, line 20			24a
<b>b</b> Itemized deductions not included in Part I. See instructions			24b
<b>c</b> Total AMT adjusted gross income. Add line 24a and line 24b and complete Part IV.			24c
<b>d</b> AMT California adjusted gross income from Part IV, line 7			24d
<b>e</b> Ratio. Divide line 24d by line 24c. This amount may be greater than 1.0000.			24e
<b>25 Tentative minimum tax.</b> Multiply line 23 by line 24e			25
<b>26</b> Regular tax from Form 540NR, line 22 multiplied by the ratio from Form 540NR, line 25a. If an amount is entered on Form 540NR, line 26, see instructions.			26
<b>27 Alternative minimum tax.</b> Subtract line 26 from line 25. If zero or less, enter -0- here and on Form 540NR, line 44. (Exception: If you have a carryover credit for solar energy or commercial solar energy, first enter the result on Side 3, Part VI, Section C, line 26.) If this schedule is for a child under age 14, see instructions.			27
Continue to Part V to figure your allowable credits.			

**Part IV Alternative Minimum Tax (AMT) California Adjusted Gross Income**

<b>1</b> California adjusted gross income from Schedule CA (540NR), line 31, column E.			1	
<b>2</b> Net operating loss (NOL) deduction, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number			2	
<b>3</b> Add line 1 and line 2.			3	
<b>4 Adjustments.</b> See instructions before completing.			}	
<b>a</b> Investment interest expense adjustment	<input type="text"/>			
<b>b</b> Post 1986 depreciation	<input type="text"/>			
<b>c</b> Adjusted gain or loss	<input type="text"/>			
<b>d</b> Incentive stock options	<input type="text"/>			
<b>e</b> Passive activities adjustment	<input type="text"/>			
<b>f</b> Beneficiaries of estates and trusts	<input type="text"/>			
<b>g</b> Circulation expenditures	<input type="text"/>			
<b>h</b> Depletion	<input type="text"/>			
<b>i</b> Depreciation (pre-1987)	<input type="text"/>			
<b>j</b> Installment sales	<input type="text"/>			
<b>k</b> Intangible drilling costs	<input type="text"/>			
<b>l</b> Long-term contracts	<input type="text"/>			
<b>m</b> Loss limitations	<input type="text"/>			
<b>n</b> Mining costs	<input type="text"/>			
<b>o</b> Patron's adjustment	<input type="text"/>			
<b>p</b> Pollution control facilities	<input type="text"/>			
<b>q</b> Research and experimental	<input type="text"/>			
<b>r</b> Tax shelter farm activities	<input type="text"/>			
<b>s</b> Related adjustments	<input type="text"/>			
Add line a through line s			4	
<b>5</b> Combine line 3 and line 4			5	
<b>6</b> California AMT net operating loss deduction. Do not enter more than 90% of line 5. See instructions.			6	
<b>7</b> AMT California adjusted gross income. Subtract line 6 from line 5. Enter here and on Part III, line 24d.			7	

**Part V Exemption Credit Limitation**

<b>1</b> Enter regular tax from Part III, line 26			1
<b>2</b> Enter tentative minimum tax from Part III, line 25			2
<b>3</b> Subtract line 2 from line 1. If the result is zero or less, see instructions.			3
<b>4 If your filing status is:</b>	<b>Is your federal AGI, Form 540NR, line 13 more than:</b>		} ... 4
Single or Married filing separate	\$109,936		
Married filing joint or Qualifying widow(er)	\$219,872		
Head of Household.	\$164,904		
<b>No.</b> Multiply: Form 540NR, line 11 × \$66 × Form 540NR, line 25a. Enter the result.			
<b>Yes.</b> Multiply: The amount from Form 540NR Instructions, line 23, Worksheet I, line h × Form 540NR, line 25a. Enter the result.			
<b>5</b> Allowable exemption credit. Is line 3 greater than line 4?			
<b>Yes.</b> Divide the amount on line 4 by the ratio from Form 540NR, line 25a. Enter the result here and on Form 540NR, line 23, and check the box labeled "Worksheet I." <b>Note:</b> If you also answered "no" on line 4, check the box labeled "Flowchart."			5
<b>No.</b> Divide the amount on line 3 by the ratio from Form 540NR, line 25a. Enter the amount here and on Form 540NR, line 23, and check the box labeled "Worksheet II, III or Schedule P (540NR)."			
If you are claiming additional credits, continue to Part VI and complete Form 540NR through line 27.			

Part VI Credits that reduce tax

6	Enter the amount from Form 540NR, line 27. . . . .	6	
7	Enter the tentative minimum tax from Side 2, Part III, line 25 . . . . .	7	

	(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>				
8	Subtract line 7 from line 6. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits . . . . .		8	
<b>A1 Credits that reduce excess tax and have no carryover provisions</b>				
9	Code: 170 Credit for joint custody head of household. Credit from _____ Ratio from _____ Form 540NR _____ X Form 540NR, _____ = _____ instructions line 25a		9	
10	Code: 173 Credit for dependent parent. Credit from _____ Ratio from _____ Form 540NR _____ X Form 540NR, _____ = _____ instructions line 25a		10	
11	Code: 163 Credit for senior head of household. Credit from _____ Ratio from _____ Form 540NR _____ X Form 540NR, _____ = _____ instructions line 25a		11	
12	Code: 162 Prison inmate labor credit . . . . .		12	
13	Code: 166 Jobs credit . . . . .		13	
14	Code: 169 Enterprise Zone employee credit . . . . .		14	
<b>A2 Credits that reduce excess tax and have carryover provisions.</b>				
See instructions.				
15	Code: _____ Credit Name: _____		15	
16	Code: _____ Credit Name: _____		16	
17	Code: _____ Credit Name: _____		17	
18	Code: _____ Credit Name: _____		18	
19	Code: 188 Credit for prior year alternative minimum tax . . . . .		19	
<b>Section B – Credits that may reduce tax below tentative minimum tax</b>				
20	If Part VI, line 8 is zero, enter the amount from line 6. If line 8 is more than zero, enter the total of line 7 and the last entry in column (c).. . . . .		20	
<b>B1 Credits that reduce net tax and have carryover provisions.</b>				
See instructions.				
21	Code: _____ Credit Name: _____		21	
22	Code: _____ Credit Name: _____		22	
23	Code: _____ Credit Name: _____		23	
24	Code: _____ Credit Name: _____		24	
<b>B2 Credits that reduce net tax and have no carryover provisions.</b>				
25	Code: 187 Other state tax credit. . . . .		25	
<b>Section C – Credits that may reduce alternative minimum tax</b>				
26	Enter your alternative minimum tax from Side 2, Part III, line 27 . . . . .		26	
27	Code: 180 Solar energy credit carryover from Section B1, column (d). . . . .		27	
28	Code: 181 Commercial solar energy credit carryover from Section B1, column (d)		28	
29	Adjusted AMT. Enter the balance from line 28, column (c) here and on Form 540NR, line 44. . . . .		29	

# Instructions for Schedule P (540NR)

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

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 1993**, and to the California Revenue and Taxation Code (R&TC).

### General Information

#### A Purpose of Schedule

Use Schedule P (540NR) to determine if:

- you owe alternative minimum tax (AMT); and
- your exemption credits or other credits must be reduced or eliminated entirely. Your credits may be limited even if you do not owe AMT, so be sure to complete both Side 1 and Side 2 of Schedule P (540NR).

California tax law gives special treatment to some items of income and allows deductions and credits for some items of expense. Many individuals who benefit from these provisions must pay at least a minimum amount of tax (AMT) and/or limit the amount of their credits.

#### B Who Must File

Complete Schedule P (540NR) to see if AMT applies to you. Attach it to your return if:

- You have AMT; or
- You have certain credits (such as the credit for child adoption costs, etc.) that are limited by tentative minimum tax, Part III, line 25 (or in some cases, line 27); or
- The total of Part I line 7 through line 13 is negative and you would be liable for the AMT without taking those lines into account; or
- Alternative minimum taxable income, Part II, line 20 is more than Part III, line 21, and you have one or more adjustments on line 4, or line 7 through line 13n.

**Important:** To determine AMT, you need to refigure some items that you figured for regular tax. It may be helpful to complete the applicable tax form a second time. If you do complete a second set of forms in figuring your AMT, please clearly write "AMT schedule" on them and attach them to your return.

For regular tax, some deductions may result in carryovers to future taxable years. Examples are investment interest expense, net operating loss and capital loss. Because you may have to refigure these items for AMT, the carryover amount may be different for AMT than for regular tax. Although the carryovers that you figure for AMT do not affect the carryovers for regular tax, you must keep track of your AMT carryovers in order to complete your Schedule P (540NR) in future years.

See Schedule P (540NR), Side 1, Part I for a listing of adjustments and tax preference items.

**Partnerships, S Corporations, Limited Liability Companies, Estates or Trusts.** If you are a partner in a partnership, a shareholder of an S corporation or a member in a limited liability company (LLC), you must include your distributive share of adjustments and tax preference items shown on your Schedule K-1 (565), for partners; Schedule K-1 (100S), for shareholders; or Schedule K-1 (568) for members of an LLC. If you are a beneficiary of an estate or trust, you must include your AMT adjustment shown on your Schedule K-1 (541).

#### Credit for prior year AMT

If you paid AMT in a prior year, you may be able to claim the credit for prior year alternative minimum tax. Get form FTB 3510, Credit for Prior Year Alternative Minimum Tax-Individuals or Fiduciaries, to see if you qualify.

#### Additional information

For more information, get federal Form 6251, Alternative Minimum Tax – Individuals.

### Specific Line Instructions

#### Part I Adjustments and Preferences

If you itemized your deductions for California regular tax only and not for federal tax, use the amounts from the federal Schedule A (Form 1040) that you completed using California figures, when these instructions refer to Schedule A.

#### Line 3 – Personal property taxes and real property taxes

Enter on this line any:

- state and local personal property taxes, and
- state, local or foreign real property taxes

included on federal Schedule A (Form 1040), line 6, line 7, and line 8; on federal Schedule A (Form 1040NR), line 3.

#### Line 4 – Certain interest on home mortgage

Enter home mortgage interest in which the proceeds were used for purposes other than buying, building or improving your principal residence or a qualified dwelling that is your second home (see IRC Section 163(h)(4)). This may be all or part of the amount on federal Schedule A (Form 1040), line 11 or line 12.

**Example 1:** Brian paid \$950 interest on a \$12,000 home equity loan used to buy a ski boat. He would enter \$950 on line 4 because the proceeds were not used to buy, build, or improve his home.

**Example 2:** Linda paid \$1,200 interest on a \$15,000 home equity loan to install a swimming pool at her home. She would not make any entry on line 4 because the proceeds of the loan were used to improve her home.

**Exception:** Do not include interest on a mortgage you took out before July 1, 1982, if it was secured by property that was your main home or a qualified dwelling used by you or a member of your family at the time you took out the mortgage.

#### Line 5 – Miscellaneous itemized deductions

Enter the amount from federal Schedule A (1040), line 26 or federal Schedule A (1040NR), line 15 adjusted for differences between California and federal law.

**Caution:** To avoid duplication, if you include AMT adjustments or tax preferences on this line, do not include them on any other line of this schedule.

#### Line 6 – Refund of personal property taxes and real property taxes

Enter on this line any refund of taxes you received if:

- the taxes are those described in line 3 above;
- the taxes are attributable to a taxable year after 1986; and
- you deducted the taxes in a taxable year after 1986.

#### Line 7 – Investment interest expense adjustment

Enter on this line any investment interest expense adjustment. If you completed form FTB 3526, Investment Interest Expense Deduction, refigure your investment interest expense using another form FTB 3526. Complete that form as follows.

Complete line 1 through line 6. Follow form FTB 3526 instructions for line 1 through line 6 except:

- when completing line 1, add to line 1 any interest expense on Schedule P (540NR), Part I, line 4, that was paid or accrued on indebtedness property attributable to property held for investment within the meaning of IRC Section 163(d)(5). An example is interest on a home equity loan the proceeds from which were invested in stocks or bonds. This interest might be deductible as home mortgage interest for regular tax, but not for AMT; and
- when entering your 1994 disallowed investment interest expense on line 2, use your 1994 AMT disallowed investment interest expense; and
- when completing line 4, refigure your gross investment income, any net gain from the disposition of property held for investment and any investment expenses by taking into account all of your AMT adjustments and tax preferences that apply.

Your adjustment is the difference between your AMT form FTB 3526, line 6, and your regular tax form FTB 3526, line 6. If the investment interest expense figured for AMT is more than that figured for regular tax, enter the adjustment as a negative amount.

**Note:** If you claimed the standard deduction instead of itemized deductions, and you had investment interest expense, do not enter an adjustment unless you reported investment interest expense on federal Schedule E. If you reported investment interest expense on federal Schedule E, follow the instructions above for completing form FTB 3526. Allocate your investment interest expense allowed on your AMT form FTB 3526, line 6, in the same way you did for regular tax. Your adjustment is the difference between the amount allowed on your AMT federal Schedule E and the amount allowed on your regular tax federal Schedule E.

#### Line 8 – Post-1986 Depreciation

If you filed federal Schedule(s) C, E or F and have tangible property which you began depreciating after 1986, you must use the Alternative Depreciation System (ADS) to calculate AMT depreciation as follows:

**Residential rental property:** Use the straight line method over 40 Years.

**Nonresidential real property:** Use the straight line method over 40 Years.

**Other tangible property:** If you used the straight line method for regular tax, use the straight line method over the property's ADS life. For all other tangible property, use the 150% declining balance method over the property's ADS life switching to the straight line method in the first year it yields a larger deduction. Refer to federal Pub. 534, Depreciation, or IRC 168 (g) for more information on the ADS method.

**Grapevines replanted as a result of phylloxera infestation and being depreciated over 5 years:** Depreciate over 10 years.

**Partners and S corporation shareholders:** Enter the amount shown on the Schedule K-1 issued by your partnership or S corporation

Enter on line 8 the difference between depreciation for regular tax and depreciation for AMT. Do not include depreciation from:

- expenses incurred as an employee that are deducted on federal Schedule A (1040 or 1040NR);
- an activity for which you are not at risk;
- amounts received from a partnership or S corporation if the basis limitations under IRC Section 704(c) or 1366(d) apply;
- a passive activity; or
- a tax shelter farm activity.

Instead, include these types of depreciation when you figure adjustments for line 5, line 11, line 13h, line 13l or line 13m, whichever applies.

If the AMT depreciation is more than the regular tax depreciation, enter the difference on line 8 as a negative number.

#### Line 9 – Adjusted gain or loss

You will have an entry on this line only if you reported a gain or loss from the sale of business or income producing property on Schedule D or Schedule D-1, or federal Schedule D, form 4797 or Section B of Form 4684, Casualties and Theft. (**Note:** Generally, if you reported a gain or loss from the sale or exchange of mutual funds, stocks or bonds you will not have an entry on this line.)

To figure the amount to enter on this line:

**Step 1:** Refigure the adjusted basis of the asset you sold by taking into account any AMT adjustments you made this year or in previous years for depreciation, incentive stock options, circulation expenditures, pollution control facilities, research and experimental expenditures, and mining cost.

**Step 2:** Refigure your gain or loss using the adjusted basis figured in Step 1.

**Step 3:** Figure the difference between the refigured (AMT) gain or loss and the regular tax gain or loss and enter the result on line 9. Enter the difference as a negative amount if: the AMT gain is less than the regular tax gain; the AMT loss is more than the regular tax loss; or you have an AMT loss and a regular tax gain.

#### Line 10 – Incentive stock options exercised after December 31, 1987.

For regular tax, no income is recognized when an incentive stock option (as defined in IRC Section 422(b)) is granted or exercised. Tax is deferred until the stock acquired by exercising the option is sold. However, this rule does not apply for AMT. Therefore, you must generally include on line 10 the excess, if any, of:

- the fair market value of the option (determined without regard to any lapse restriction) at the first time your rights in the option become transferable or when these rights are no longer subject to a substantial risk of forfeiture, over
- the amount you paid for the option.

Increase your AMT basis of any stock acquired through the exercise of an incentive stock option by the amount of the AMT adjustment.

If you acquired stock by exercising an incentive stock option and you disposed of that stock in the same year, no AMT adjustment is necessary.

#### Line 11 – Passive activities adjustment

**Important:** If you include AMT adjustments or tax preference items on this line, **do not** include them on any other line of this schedule.

You may want to complete a second form FTB 3801, Passive Activity Loss Limitations, and the other forms or schedules on which your passive activities are reported to figure this adjustment.

You may enter the following types of adjustments on this line:

**Regular passive activities.** Refigure your passive activity gains and losses for AMT by taking into account all AMT adjustments and preferences and AMT prior year unallowed losses that apply to the passive activity.

The adjustment you must enter on this line is the difference between your AMT passive activity income or loss (from activities reported on federal Schedules C, C-EZ, E, F or federal Form 4835) and your regular tax passive activity income or loss from these activities.

**Publicly traded partnership (PTP).** If you had losses from a PTP, you will have to refigure the loss using any AMT adjustments, tax preference items and any AMT prior year unallowed loss.

**Tax shelter passive farm activities.** Refigure any gain or loss from a tax shelter passive farm activity taking into account all AMT adjustments, tax preference items and AMT prior year unallowed losses. If the amount is a gain, it can be included on your AMT form FTB 3801. If the amount is a loss, your adjustment for tax shelter passive farm activity is the loss you reported for regular tax. The AMT loss to carry over is the refigured AMT loss.

**Note:** If, at the end of the taxable year, your liabilities exceed the fair market value of your assets (insolvency), increase your passive activity loss allowed by that excess (but not more than your total loss). See IRC Section 58(c)(1).

#### Line 13 – Other Adjustments

Enter the amount of any other adjustments or preferences that apply to you on line 13a through line 13m. Enter the total on line 13.

#### Line 13a – Appreciated contributions

If you contributed appreciated property to a charity and deducted the fair market value (FMV) on federal Schedule A, then refigure your contribution deduction, including capital gain and IRC Section 1231 property, using the cost or other basis, rather than its FMV.

Do not include property for which you elected under IRC Section 170(b)(1)(C)(iii) to figure the contribution deduction using the property's adjusted basis rather than its FMV.

Enter on this line the amount by which your regular tax charitable contribution exceeds your AMT charitable contribution.

California did not conform to the federal change in treatment of contributions of appreciated property under AMT.

#### Line 13b – Circulation expenditures

If you elected the optional 3-year write-off period for circulation expenditures under IRC Section 59(e), skip this line.

For regular tax, IRC Section 173 allows you to deduct the full amount of circulation expenditures in the taxable year you paid or incurred them. But for AMT, you must amortize these expenditures over 3 years beginning with the year you paid or incurred the expenditures. Enter the difference between your AMT circulation amortization and your regular tax circulation deduction. If your AMT circulation amortization is more than your regular tax circulation deduction, enter your adjustment as a negative amount.

#### Line 13c – Depletion

For AMT, if the depletion deduction for mines, wells and other natural deposits determined under IRC Section 611 exceeds the adjusted basis of the property at the end of your taxable year, you have a depletion tax preference adjustment.

California conformed in 1993 to the federal repeal of the AMT depletion adjustment for independent oil and gas producers and royalty owners. See federal Form 6251 and instructions. However, your California depletion costs may continue to be different from the federal amounts because of prior differences in law and different bases.

To figure your adjusted basis, use the rules in IRC Section 1016, but do not reduce the adjusted basis by current year depletion. Figure the excess amount separately for each property. Enter on this line only the depletion amount that exceeds your adjusted basis.

#### Line 13d – Depreciation (pre-1987)

For AMT, you must use the straight-line method to figure depreciation on property placed in service prior to January 1, 1987. Figure the depreciation separately for each property.

**15- or 18-year real property:** Use the straight-line method over the same number of years using the half-year convention and no salvage value.

**Low-income housing property:** Use the straight-line method over 15 years.

**Leased property:** Use the straight-line method to figure depreciation for AMT. Figure the depreciation separately for each property.

**Leased recovery property** (other than 15- or 18-year real property, or low-income housing): Use the straight-line method with a half-year convention, no salvage value and the following recovery period:

5-year property . . . . .	8 years
10-year property . . . . .	15 years
15-year public utility property . . . . .	22 years

Enter the excess of your regular tax depreciation over your AMT depreciation.

#### Line 13e – Installment sales

If, for regular tax purposes, you used the installment method to report:

- A disposition after March 1, 1986 of property used or produced in your farming business that you held primarily for sale to customers; or
  - A nondealer disposition of property that occurred after August 16, 1986, but before January 1, 1990, if an obligation that arose from the disposition was an installment obligation to which the proportionate disallowance rule applied,
- you must refigure your income for AMT purposes without regard to the installment method.

Enter the difference between your AMT and regular tax income on this line. If the AMT income is smaller, enter the difference as a negative amount.

### Line 13f – Intangible drilling costs

If you elected the optional 60-month write-off under IRC Section 59(e) for all property in this category, skip this line.

For AMT, intangible drilling costs (IDCs) from oil, gas and geothermal wells are preference items if the excess IDCs exceed 65% of the net income from the wells. Figure the preference tax item for oil and gas properties separately from geothermal properties. To figure excess IDCs:

- Figure the amount of your IDCs allowed for regular tax under IRC Section 263(c). Do not include any deduction for nonproductive wells. Then refigure your IDCs allowed for AMT by amortizing them over 120 months, starting with the month you placed the well in production. Then subtract your AMT IDCs from your regular tax IDCs to get your excess IDCs. You may elect to use any other method that is allowed in determining cost depletion.
- Figure net income by reducing the gross income from all oil, gas and geothermal wells that you received or accrued during the taxable year by any deductions allocable to these properties (reduced by the excess IDCs). Use only income and deductions allowed for AMT.
- Multiply the net income by 65% (.65). Subtract this figure from the excess IDCs figured in A. The result is your excess IDCs that you must enter on this line.

**Note:** California conformed in 1993 to the limited federal repeal of intangible drilling cost preferences for independent producers. The limit on the benefit of the exclusions of the preference for intangible drilling costs for this group is 30% of alternative minimum taxable income. California did not conform to the federal increase of the benefit to 40% in 1994. See the instructions for line 14f in the federal Form 6251.

### Line 13g – Long-term contracts

For regular tax, you may have figured taxable income from your long-term contract entered into after February 28, 1986, using the completed contract method or another method.

For AMT, you must use the percentage-of-completion method rules described in IRC Section 460(b) to determine your taxable income from any long-term contract (defined in IRC Section 460(f)) you entered into after February 28, 1986. However, this rule does not apply to: (1) any home construction contract (as defined in IRC Section 460(e)(6)) you entered into after June 20, 1988, and before 1991, if you meet the 2-year estimated completion requirement of IRC Section 460(e)(1)(B)(i) and the \$10-million ceiling on average annual gross receipts requirement of IRC Section 460(e)(1)(B)(ii), or (2) any home construction contract entered into after 1990.

**Note:** In the case of a contract described in IRC Section 460(e)(1), use the simplified procedures for allocating costs outlined in IRC Section 460(b)(4) to determine the percentage of completion.

Enter on line 13g the difference between the income you reported for regular tax and the income you recomputed for AMT. If the income reportable for AMT is less than that reported for regular tax, enter the difference as a negative amount.

### Line 13h – Loss limitations

**Caution:** To avoid duplication, if you include AMT adjustments or tax preference items on this line, **do not** include them on any other line of this schedule.

Do not include any passive activities on this line. Instead, use line 11. Also use line 11 for passive tax shelter farm activities. Use line 13m for nonpassive tax shelter farm activities.

For AMT, you must refigure certain limited losses using your AMT adjustments and tax preference items. Refigure your gains and losses from activities for which you are not at risk. Also, refigure your basis limitations that apply to partnerships and S corporations. Refer to IRC Sections 59(h), 465, 704(d) and 1366(d).

Enter on this line the difference between AMT limited losses (from activities reported on federal Schedules C, C-EZ, E, F or federal Form 4835) and your regular tax limited losses from these activities.

### Line 13i – Mining costs

If you elected the optional 10-year write-off under IRC Section 59(e), skip this line.

For regular tax, IRC Sections 616(a) and 617(a) allow you to deduct mining exploration and development costs in the taxable year you paid or incurred them. For AMT, you must capitalize your costs and amortize them ratably over 10 years beginning with the taxable year you paid or incurred the expenditures. The adjustment you must enter on this line is the difference between your AMT mining amortization and your regular tax mining deduction. If your AMT mining amortization is more than your regular tax mining deduction, enter your adjustment as a negative amount.

See IRC Section 56(a)(2)(B) for special rules that apply to losses related to mining property.

### Line 13j – Patron's adjustment

Distributions you received from a cooperative may be includible in income. Unless the distributions are nontaxable, enter on line 13j the total AMT patronage dividend and per-unit retain allocation adjustment reported to you by the cooperative.

### Line 13k – Pollution control facilities

For regular tax, you may elect to amortize the basis of a certified pollution control facility over 60 months. For AMT, you must figure depreciation under the alternative depreciation system (ADS) described in IRC Section 168(g). Use the federal Class Life Asset Depreciation Range System (ADR) under the straight-line method.

The adjustment you must enter on this line is the difference between your AMT pollution control facilities depreciation and your regular tax pollution control facilities amortization. If your AMT pollution control facilities depreciation is more than your regular tax pollution control facilities amortization, enter the adjustment as a negative amount.

### Line 13l – Research and experimental expenditures

If you elected the optional 10-year write-off period for research and experimental expenditures under IRC Section 59(e), skip this line.

For regular tax, IRC Section 174(a) allows you to deduct your research and experimental expenditures in the taxable year you paid or incurred them. If you deducted them in the year incurred, you must amortize these expenditures over 10 years for AMT. Figure the adjustment you must enter on this line the same as for circulation expenditures above.

See IRC Section 56(b)(2)(B) for special rules that apply to losses related to circulation or research property.

### Line 13m – Tax shelter farm activities

**Caution:** To avoid duplication, if you include AMT adjustments or tax preference items on this line, do not include them on any other line of this schedule.

Complete this line only if you have a gain or loss from a tax shelter farm activity (as defined in IRC Section 58(a)(2)) that is **not** a passive activity. If the tax shelter farm activity **is** a passive activity, you must include the gain or loss with your other passive activities on line 11.

Refigure all gains and losses you reported for regular tax from tax shelter farm activities using your AMT adjustments and tax preference items.

Figure your tax shelter farm activity gain or loss for AMT using the same rules you used for regular tax except:

- do not take any recomputed loss unless you are insolvent (see IRC Section 58(c)(1)); and
- do not offset gains with your recomputed loss.

Instead, you must suspend and carry over to future taxable years your loss until you:

- have a gain in a future taxable year from that same tax shelter farm activity; or
- dispose of the activity.

Enter on this line the difference between the amount that would be reported for the activity on federal Schedule E, for Form 4835 for AMT and the amount that was reported for the activity for regular tax.

### Line 13n – Related adjustments

If you have an entry on:

- line 7 (if you deducted investment interest on federal Schedule E );
- line 8 through line 11, or
- line 13b through line 13l;

refigure the limit based on income (other than a limit based on federal AGI or federal modified AGI) using your AMT income. The affected items are:

- Section 179 expense;
- IRA deductions affected by the earned income limitation of IRC Section 219(b)(1)(B); Taxable IRA distribution (if prior year IRA deductions were different for AMT and regular tax);
- Keogh or SEP deduction;
- Expenses for business or rental use of your home;
- Self-employed health insurance deduction; and
- Conservation expenses.

Figure the difference between AMT and regular tax amount for each item. Combine the amounts for all your related adjustments and enter the total on line 13n. Keep a copy of all computations for your records, including any AMT carryover and basis amounts.

## Part II Alternative Minimum Taxable Income

**Line 15 – Taxable income.** Enter on this line the amount from Form 540NR, line 19. If Form 540NR, line 19 is zero, subtract Form 540NR, line 18, from Form 540NR, line 17, and enter the result as a negative amount.

### Line 17 – Itemized deductions limitation

If you itemized deductions and your federal AGI is greater than the amount shown on line 17 for your filing status, your itemized deductions were limited for regular tax. For AMT purposes, this limitation does not apply. Enter the amount from line 9 of the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), Part III, line 38.

### Line 19 – Net Operating Loss (NOL) Deduction

If you are carrying over a net operating loss or a disaster loss from a prior year, you must refigure your NOL deduction for AMT purposes as follows:

- Step 1. The Alternative Tax NOL for the Prior Year** – For the year the loss was incurred, complete another form FTB 3805V, 3805Z or 3806 using your AMT income and expense amounts rather than the regular tax amounts.
- Step 2. The Alternative Tax NOL Carryover to the Current Year** – If the NOL was incurred in 1994, the amount of the carryover is the amount from Step 1. Otherwise, the amount of the carryover is the amount from Step 1 minus the amounts used for AMT purposes in all preceding carryover years.
- Step 3. The Alternative Tax NOL Deduction for the Current Year** – Enter on line 19 the lesser of the NOL carryover from Step 2 or 90% of the amount on line 18.

### Line 20 – Alternative minimum taxable income (AMTI)

Married taxpayers filing separate returns must complete the worksheet below if line 20 is more than \$155,000.

- |   |   |           |
|---|---|-----------|
| 1. Enter the amount from Schedule P (540NR), Part II, line 20 . . . . .   | 1 | _____     |
| 2. Maximum exemption amount . . . . .   | 2 | \$155,000 |
| 3. Subtract line 2 from line 1 . . . . .  | 3 | _____     |
| 4. Multiply line 3 by 25% (.25) . . . . .   | 4 | _____     |
| 5. Enter the smaller of line 4 or \$20,000 . . . . .  | 5 | _____     |
| 6. Add line 1 and line 5. Enter the result here and replace the amount on Schedule P (540NR), Part II, line 20, with this amount. . . . . | 6 | _____     |

**Exemption Worksheet Note:** If line 20 (AMTI) is equal to or more than \$232,500 (\$310,000 if married filing joint or qualifying widow(er), \$155,000 if married filing separately), your exemption is zero; enter -0- on line 22 and do not complete this worksheet.

- |   |    |       |
|---|----|-------|
| 1. Enter \$30,000 (\$40,000 if married filing joint or qualifying widow(er), \$20,000 if married filing separate) . . . . .   | 1  | _____ |
| 2. Enter your AMTI from Schedule P (540NR), Part II, line 20 . . . . .  | 2  | _____ |
| 3. Enter \$112,500 (\$150,000 if married filing joint or qualifying widow(er), \$75,000 if married filing separate) . . . . .   | 3  | _____ |
| 4. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .  | 4  | _____ |
| 5. Multiply line 4 by 25% (.25) . . . . .   | 5  | _____ |
| 6. Subtract line 5 from line 1. If zero or less, enter -0-. If this schedule is for a child under age 14, go to line 7. Otherwise, enter this amount on Schedule P (540NR), Part III, line 21 and complete Schedule P (540NR) . . . . . | 6  | _____ |
| 7. Enter the exemption from the parent's Schedule P (540NR), Part III, line 21. . . . .   | 7  | _____ |
| 8. Enter the AMTI from Schedule(s) P (540NR), Part II, line 20. . . . .   | 8  | _____ |
| 9. Subtract line 8 from line 7. If zero or less, enter -0- on line 14 below and go on to line 15. . . . .   | 9  | _____ |
| 10. Enter the child's AMTI from Schedule P (540NR), Part II, line 20 . . . . .  | 10 | _____ |
| 11. Enter the total AMTI from Schedule(s) P (540NR), Part II, line 20 of the parent's other children under age 14 . . . . .   | 11 | _____ |
| 12. Add line 10 and line 11. . . . .  | 12 | _____ |
| 13. Divide line 10 by line 12 and enter the result as a decimal (rounded to two places) . . . . .   | 13 | _____ |
| 14. Multiply line 9 by line 13. If more than \$1,000, write "C" on the dotted line to the left of the entry space for Schedule P (540NR) Part III, line 21. . . . .   | 14 | _____ |
| 15. Enter the greater of \$1,000 or the amount on line 14. . . . .  | 15 | _____ |
| 16. Enter the child's earned income, if any. Refer to federal Form 6251 instructions for more information. . . . .  | 16 | _____ |
| 17. Add line 15 and line 16 . . . . .   | 17 | _____ |
| 18. Enter the smaller of line 6 or line 17 here and on Schedule P (540NR), Part III, line 21. . . . .   | 18 | _____ |

## Part III Exemption Amount and Alternative Minimum Tax

### Line 21 – Exemption amount

If you are completing this Schedule P (540NR) for a child who was under age 14 on January 1, 1996, or line 20 is equal to or more than the amount shown for your filing status on line 21, use the following worksheet to figure the amount to enter on line 21.

If this Schedule P (540NR) is not for a child under age 14, go to the worksheet now. Otherwise, when an amount is asked for in the worksheet from the parent's return, see below for which return to use. Before completing this worksheet, Schedule P (540NR) must be completed through line 20 for the return of the parent and each of the parent's other children who were under age 14 on January 1, 1996.

**Which parent's return to use.** If the child's parents were married to each other and filed a joint return, enter amounts from the joint return. If the parents filed separate returns, enter amounts from the return of the parent who had the higher taxable income. If the parents were unmarried, treated as unmarried or separated by a divorce or separate maintenance decree, enter the amounts from the return of the parent who had custody of the child for most of the year (the custodial parent), even if the custodial parent married and filed a joint return with their new spouse.

**Exception:** If the custodial parent and their new spouse filed separate returns, enter the amounts from the return of the person with the higher taxable income, even if that person is not the child's parent.

**Line 22** – If the result on line 22 is zero or less, enter -0- on line 22, line 23, line 25 and line 27. Go to line 26.

### Line 24b – Itemized deductions not included on Part I

Complete the following worksheet only if you claimed itemized deductions on your Form 540NR.

- |   |       |
|---|-------|
| A. Enter your itemized deductions from Schedule CA, line 37 . . . . .   | _____ |
| B. Enter the total of Schedule P (540NR), Part I, Section A, line 2 through line 5, line 7 and line 13a . . . . . | _____ |
| C. Subtract line B from line A. Enter here and on Schedule P (540NR), Part III, line 24b . . . . .                | _____ |

### Line 26 – Regular tax before credits

Enter on this line your regular tax from Form 540NR, line 22, multiplied by the ratio from Form 540NR, line 25a, plus any tax from form FTB 5870A, Tax on Accumulation Distribution of Trusts, included on Form 540NR, line 26.

**Note:** Do not include tax from Schedule G-1, Tax on Lump-Sum Distributions, entered on Form 540NR, line 26. For installment obligations subject to IRC Sections 453(l)(2)(B) (Timeshares and Residential Lots) and 453A (Nondealer dispositions greater than \$150,000), do not include tax increases for interest on the deferred tax liability.

**Line 27** – If you are completing this schedule for a child who was under age 14 on January 1, 1996, (you completed the line 21 worksheet) and line 25 is more than line 26, get form FTB 3536, Limit on Alternative Minimum Tax for Children Under Age 14. Using form FTB 3536 may reduce or eliminate the child's AMT if:

- the child's parent has regular tax that is more than the parent's tentative minimum tax (line 26 is more than line 25 on the parent's Schedule P (540NR)); or
- the parent has another child who was under age 14 on January 1, 1996, and that child's regular tax is more than that child's tentative minimum tax.

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## Part IV Alternative Minimum Tax (AMT) California Adjusted Gross Income.

Use Schedule P (540NR), Part IV to figure AMT California adjusted gross income. The adjustments in this part apply only to items of income and deductions shown on Schedule CA (540NR), California Adjustments - Nonresident or Part-Year Resident, Part II, column E.

### Line 4 – Adjustments and Preference Items

Follow the instructions for Part I, line 7 through line 13n. Enter the appropriate amounts on Part IV, line 4a through line 4s.

### Line 6 – California AMT net operating loss deduction

Follow the instructions for Part I, line 19. Enter the appropriate amount on Part IV, line 6, but not more than 90% of the amount on Part IV, line 5.

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## Part V Exemption Credit Limitations

Use Part V to determine if your exemption credits are limited.

**Line 3** – If line 3 is zero or less, you cannot take your exemption credits. Enter zero here and on Form 540NR, line 23. Check the box labeled “Schedule P.” If you have other credits, continue to Part VI.

---

## Part VI Credits That Reduce Tax

Complete Part VI only if you have tax credits in addition to personal exemption credits.

### Use Part VI to determine:

- the amount of credit that may be used to offset tax;
- the tax that may be offset;
- the amount of credit, if any, that may be carried over to future years; and
- the order in which to claim credits, if you have more than one credit to claim.

### Before you begin Part VI:

- Complete Form 540NR through line 27.
- Figure the amount of your credit(s) using the credit form or worksheet identified in the Credit Table, following. Be sure to attach the credit form to your return, if applicable.

### To complete Part VI:

- Complete line 6 through line 8 to figure the amount of excess tax you may offset by credits.
- Identify in which section(s) of Part VI you may take your tax credit(s). Credits without carryover provisions are listed on Schedule P in Section A1 and Section B2 and may be taken only in those sections. Credits with carryover provisions are listed on the Credit Table, on the next page. The table identifies the section(s) of Part VI in which you may take these tax credits.
- If you have a credit(s) in Section B, be sure to complete line 20 in addition to the line(s) for your credit(s).
- If your credit is taken in Section A2 or B1 then enter the credit code and credit name in the space provided. The credit code can be found in the Credit Table.
- Complete column (a) through column (d) for each line on which you are taking a credit.
- If your credit(s) are taken in more than one section, complete each section before going to the next section.
- Refer to the example on page 7 for illustration.

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## Specific Instructions

### Section A

**Line 8** – Subtract line 7 from line 6. If the amount is zero or less than zero:

1. Does the Credit Table show that you may take your credit only in Section A1 or Section A2?
  - Yes.** You may not take the credit this year. Go to question 2.
  - No.** Go to Section B to figure the amount of credit you may take this year. Then continue to Section C if the Credit Table shows that you may also take your credit in Section C.
2. Does your credit have carryover provisions?
  - Yes.** Enter the credit code, credit name and credit amount in column(a) of the section indicated by the table. Enter -0- in column (b). Enter the credit amount in column (d). This is the amount of the credit you may carry over and use in a future year.
  - No.** You may not take the credit this year or in future years.

### Section A1 Instructions

**Line 9 through Line 14** – If you have any of the credits listed in this section, complete column (a) through column (c) for each credit in the order listed.

### Section A2 Instructions

**Line 15 through Line 19** – Follow the Credit Table instructions, to find out in which section to claim your credit. Then complete column (a) through column (d) for each of your credits in each section before going to the next section.

**Note:** Generally it is to your advantage to apply credits with limited carryovers before credits with no limitation on the carryover. However, you may want to apply credits with no limitation on carryover first if that is more advantageous in your case.

### Section B1 Instructions

**Line 21 through Line 24** – Follow the Credit Table instructions to find out in which section to claim your credit. Then complete column (a) through column (d) for each credit in each section before going to the next section.

**Note:** Generally it is to your advantage to apply credits with limited carryovers before credits with no limitation on the carryover. However, you may want to apply credits with no limitation on carryover first if that is more advantageous in your case.

### Section B2 Instructions

**Line 25** – If you have other state tax credit, complete column (a) through column (d).

### Column Instructions

In column:

- (a) record the amount of credit that you may use to offset tax;
- (b) figure the amount of credit you are able to use this year by entering the smaller of the amount in column (a) or the amount in column (c) from a previous line;
- (c) figure the amount of tax remaining to be offset by other credits by subtracting the amount in column (b) from the balance in column (c) of a previous line; and
- (d) record the amount of credit carryover available to use in future years by subtracting the amount in column (b) from the amount in column (a).

### How to Claim Your Credits

Claim your credits by transferring them to Form 540NR as follows.

**Credits from Part VI, line 9, line 10, or line 11** — Add the amounts from column (b) of line 9 through line 11, and enter the total on Form 540NR, line 36. Write “Schedule P (540NR)” to the left of Form 540NR, line 36. Do not complete Form 540NR, line 31 through line 33.

**Credits from Part VI, line 13 through line 25** — If you claim only one, two or three credits, enter the name, code number and amount of the credit from column (b) on Form 540NR, line 37, line 38 and/or line 39. To claim credits that are listed, total column (b) of the credits that have the same code numbers. Then enter the name, code number and amount of the credit on Form 540NR, line 37, line 38 and/or line 39.

If you have any other credits to claim, add column (b) for those credits. Enter the total on Form 540NR, line 40.

**Credit Table**

To use the table:

1. Find your credit(s) listed in the table.
2. See which sections are identified in the columns under "Offset Tax in Section:".
3. Take the credit only in the section(s) the table identifies for your credit(s).
4. Use the credit in the earliest section possible.
5. Complete each section before going to the next section.

**Credit Table**

Code	Current Credits	Form	Offset Tax in Section:			
197	Child Adoption (See the instructions for Form 540.)	Worksheet		A2		
173	Dependent Parent	Worksheet	A1			
194	Employee Ridesharing	FTB 3572		A2		
189	Employer Child Care Program	FTB 3501		A2		
190	Employer Child Care Contribution	FTB 3501		A2		
191	Employer Ridesharing	FTB 3518		A2		
192						
193						
169	Enterprise Zone Employee	FTB 3553	A1			
176	Enterprise Zone Hiring & Sales and Use Tax 1 = hiring credit 2 = sales and use tax credit	FTB 3805Z		A2 <sub>1</sub> A2 <sub>2</sub>	B1 <sub>1</sub> B1 <sub>2</sub>	
166	Jobs Credit	FTB 3524	A1			
170	Joint Custody Head of Household	Worksheet	A1			
159	Los Angeles Revitalization Zone (LARZ) Hiring & Sales and Use Tax	FTB 3806		A2	B1	
198	Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales and Use Tax	FTB 3807		A2		
160	Low-Emission Vehicles	N/A		A2		
172	Low-Income Housing	FTB 3521		A2	B1	
199	Manufacturers' Investment	FTB 3535		A2	B1	
187	Other State Tax Credit	Sch. S				B2
188	Prior Year Alternative Minimum Tax	FTB 3510		A2		
162	Prison Inmate Labor	FTB 3507	A1			
177	Program Area Hiring & Sales and Use Tax	FTB 3805Z		A2	B1	
174	Recycling Equipment	FTB 3527		A2		
183	Research	FTB 3523		A2	B1	
200	Salmon & Steelhead Trout Habitat Restoration	N/A		A2		
163	Senior Head of Household	Worksheet	A1			
Code	Expired credits with carryover provisions	Form	Offset Tax in Section:			
175	Agricultural Products	FTB 3540		A2		
196	Commercial Solar Electric System	FTB 3540		A2	B1	
181	Commercial Solar Energy	FTB 3540		A2	B1	C
182	Energy Conservation	FTB 3540		A2		
185	Orphan Drug	FTB 3540		A2	B1	
184	Political Contributions	FTB 3540		A2		
186	Residential Rental & Farm Sales	FTB 3540		A2		
171	Ridesharing	FTB 3540		A2		
180	Solar Energy	FTB 3540		A2	B1	C
179	Solar Pump	FTB 3540		A2		
178	Water Conservation	FTB 3540		A2		
161	Young Infant	FTB 3540		A2		

**Example:** Brian and Linda have a child adoption credit of \$2,500. By looking on the table, they see that they may take this credit only in Section A2. The table does not identify any other sections for this credit. Brian and Linda also have an orphan drug credit carryover from a prior year of \$3,700. By looking on the table again, they see that they may take the carryover credit in Section A2 and Section B1. To complete Part VI they will:

- Step 1. Complete Part VI, line 6 through line 8. See the filled-in form below for illustration.
- Step 2. Skip to Section A2 and complete line 15 for the child adoption credit. They make the following entries:
- \$2,500 in column (a). This is the amount of the credit they are eligible to take in 1995.
  - \$2,500 in column (b). This is the amount of credit they will be able to use in 1995 because the excess tax that may be offset by credits, \$4,000 on line 8, column (c), is more than the credit amount of \$2,500, on line 15, column (a).
  - \$1,500 in column (c). This is the amount of excess tax remaining to be offset by their other credit (\$4,000 - \$2,500 = \$1,500).
  - \$-0- in column (d). They were able to use all of the credit this year and there is no carryover to next year.
- Step 3. Complete line 16, column (a) through column (d) for the orphan drug credit carryover and make the following entries:
- \$3,700 in column (a). This is the amount of the credit carryover from prior years.
  - \$1,500 in column (b). This is the amount of credit they will be able to use in 1995 because the excess tax remaining to be offset by credits, \$1,500 on line 15, column (c), is less than the credit carryover amount of \$3,700, line 16, column (a).
  - \$-0- in column (c). This is no more excess tax remaining to be offset.
  - \$2,200 in column (d). This is the credit carryover that cannot be used to offset excess tax this year. (\$3,700 - \$1,500 = \$2,200).
- Step 4. Skip to Section B, and complete line 20, column (c).
- Step 5. Skip to Section B1, complete line 21, column (a) through column (d) for the orphan drug credit carryover and make the following entries:
- \$2,200 in column (a). This is the amount of credit carryover, from line 16, column (d), they may use to offset net tax.
  - \$1,000 in column (b). This is the amount of credit carryover they will be able to use to offset net tax because the net tax remaining to be offset by credits, \$1,000 on line 20, column (c), is less than the credit carryover amount of \$2,200, line 21, column (a).
  - \$-0- in column (c). This is no more net tax remaining to be offset.
  - \$1,200 in column (d). This is the credit carryover that cannot be used to offset net tax this year. (\$2,200 - \$1,000 = \$1,200)
- This credit cannot be claimed in any other section so the \$1,200 credit remaining in column (d) is carried forward to next year.
- Step 6. Ignore Section C. Since Brian and Linda do not have any other credits, they are done with Part VI.
- Step 7. For the child adoption credit, enter the credit name, code 197 and \$2,500 from line 15, column (b) on Form 540NR, line 37.
- Step 8. For the orphan drug credit carryover, enter the credit name, code 185 and \$2,500 (the total of the amounts on line 16, column (b) and line 21, column (b)) on Form 540NR, line 38.

**Part VI - Credits that reduce tax**

6	Enter the amount from Form 540NR, line 27	6	5,000
7	Enter the tentative minimum tax from Side 2, Part III, line 25	7	1,000

	(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>				
8 Subtract line 7 from line 6. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits.	8		4,000	
<b>A1 Credits that reduce excess tax and have no carryover provisions</b>				
9 Code: 170 Credit for joint custody head of household. Credit from Form 540NR _____ X Ratio from Form 540NR, line 25a _____ = 9	9			

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
15 Code: 197 Credit Name: <u>Child Adoption</u>	15	2,500	1,500	0
16 Code: 185 Credit Name: <u>Orphan Drug</u>	16	3,700	0	2,200
17 Code: _____ Credit Name: _____	17			
18 Code: _____ Credit Name: _____	18			
19 Code: 188 Credit for prior year alternative minimum tax.	19			

<b>Section B - Credits that may reduce tax below tentative minimum tax</b>				
20 If Part VI, line 8 is zero, enter the amount from line 6. If line 8 is more than zero enter the total of line 7 and the last entry in column (c).	20		1,000	

<b>B1 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
21 Code: 185 Credit Name: <u>Orphan Drug</u>	21	2,200	0	1,200
22 Code: _____ Credit Name: _____	22			
23 Code: _____ Credit Name: _____	23			
24 Code: _____ Credit Name: _____	24			