TAXABLE YEAR **2008**

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

CALIFORNIA SCHEDULE **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.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6	1	00
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% (.025) of Form 1040, line 37	2	00
3	Personal property taxes and real property taxes. See instructions	3	00
4	Certain interest on a home mortgage **not** used to buy, build, or improve your home. See instructions	4	00
5	Miscellaneous itemized deductions. See instructions	5	00
6	Refund of personal property taxes and real property taxes. See instructions. Do not include your state income tax refund on this line.	6	(00)
7	Investment interest expense adjustment. See instructions	7	00
8	Post-1986 depreciation. See instructions	8	00
9	Adjusted gain or loss. See instructions	9	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	00
11	Passive activities adjustment. See instructions	11	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	00
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
a	Appreciated contribution carryover	a	00
b	Circulation expenditures	b	00
c	Depletion	c	00
d	Depreciation (pre-1987)	d	00
e	Installment sales	e	00
f	Intangible drilling costs	f	00
g	Long-term contracts	g	00
h	Loss limitations	h	00
i	Mining costs	i	00
j	Patron's adjustment	j	00
k	Pollution control facilities	k	00
l	Qualified small business stock	l	00
m	Research and experimental costs	m	00
n	Tax shelter farm activities	n	00
o	Related adjustments	o	00
	Add amounts on line a through line o	13	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	00
15	Enter taxable income from Long Form 540NR, line 19. See instructions	15	00
16	Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B. Enter as a positive amount	16	00
17	AMTI exclusion. See instructions	17	(00)
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions	18	(00)
	Single or married/RDP filing separately $163,187		
	Married/RDP filing jointly or qualifying widow(er) $326,379		
	Head of household $244,785		
19	Combine line 14 through line 18	19	00
20	Alternative minimum tax NOL deduction. See instructions	20	00
21	**Alternative Minimum Taxable Income.** Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than $310,060, see instructions)	21	00

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Part II Alternative Minimum Tax (AMT)

22 Exemption Amount. (If this schedule is for a child under age 14, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:
Single or head of household	$225,050	$60,014
Married/RDP filing jointly or qualifying widow(er)	300,065	80,017
Married/RDP filing separately	150,031	40,007

22 ____ 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 7.0% (.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.

a	Investment interest expense	00	k	Intangible drilling costs	00
b	Post-1986 depreciation	00	l	Long-term contracts	00
c	Adjusted gain or loss	00	m	Loss limitations	00
d	Incentive stock options and CQSOs	00	n	Mining costs	00
e	Passive activities	00	o	Patron's adjustment	00
f	Beneficiaries of estates & trusts	00	p	Pollution control facilities	00
g	Circulation expenditures	00	q	Qualified small business stock	00
h	Depletion	00	r	Research and experimental costs	00
i	Depreciation (pre-1987)	00	s	Tax shelter farm activities	00
j	Installment sales	00	t	Related adjustments	00

Add line a through line t 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.**

a	Medical and dental expense, enter amount from Part I, line 2	a	00
b	Personal property taxes and real property taxes, enter amount from Part I, line 3	b	00
c	Interest on home mortgage, enter amount from Part I, line 4	c	00
d	Miscellaneous itemized deductions, enter amount from Part I, line 5	d	00
e	Investment interest expense adjustment, enter amount from Part I, line 7	e	00

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 24 . . . 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 39. 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 2009, enter amount from line 45 on the 2009 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 27	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	(e) 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 3				
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507) 4				
5 Code: 169 Enterprise zone employee credit (FTB 3553) 5				
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6 Code: ____ ____ ____ Credit Name: _____ 6				
7 Code: ____ ____ ____ Credit Name: _____ 7				
8 Code: ____ ____ ____ Credit Name: _____ 8				
9 Code: ____ ____ ____ Credit Name: _____ 9				
10 Code: 188 Credit for prior year alternative minimum tax 10				
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) 11				
B1 Credits that reduce net tax and have no carryover provisions.				
12 Code: 170 Credit for joint custody head of household Credit from Form 540NR, _____ X Credit Percentage ___ . ___ ___ ___ ___ = 12 See line 28 instructions on Long Form 540NR.				
13 Code: 173 Credit for dependent parent Credit from Form 540NR, _____ X Credit Percentage ___ . ___ ___ ___ ___ = 13 See line 29 instructions on Long Form 540NR.				
14 Code: 163 Credit for senior head of household Credit from Form 540NR, _____ X Credit Percentage ___ . ___ ___ ___ ___ = 14 See line 30 instructions on Long Form 540NR.				
15 Nonrefundable renter's credit 15				
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16 Code: ____ ____ ____ Credit Name: _____ 16				
17 Code: ____ ____ ____ Credit Name: _____ 17				
18 Code: ____ ____ ____ Credit Name: _____ 18				
19 Code: ____ ____ ____ Credit Name: _____ 19				
B3 Other state tax credit				
20 Code: 187 Other state tax credit 20				
Section C – Credits that may reduce alternative minimum tax.				
21 Enter your alternative minimum tax from Side 2, Part II, line 45 21				
22 Code: 180 Solar energy credit carryover from Section B2, column (d) 22				
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) 23				
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Long Form 540NR, line 39 24				

* If the taxpayer is subject to the business tax credit limitation, the total of the business credits in Part III, Column (b) cannot exceed 50% of the amount reported on Part III, Line 1.