

2013

Alternative Minimum Tax and Credit Limitations — Residents

P (540)

Attach this schedule to Form 540.

Names as shown on Form 540

Your SSN or ITIN

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

Table with 21 rows for Alternative Minimum Taxable Income (AMTI) calculations, including items like medical expense, property taxes, and adjustments. Includes sub-rows a-l for adjustments.

Part II Alternative Minimum Tax (AMT)

Table for Alternative Minimum Tax (AMT) calculations, including exemption amount, tentative minimum tax, and final AMT calculation.

**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		00
2	Enter the tentative minimum tax from Side 1, Part II, line 24. . . . .	2		00
		(a)	(b)	(c)
		Credit amount	Credit used this year	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 . . . . .			
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4	Code: 162 Prison inmate labor credit (FTB 3507). . . . .	4		
5	Code: 169 Enterprise zone employee credit (FTB 3553). . . . .	5		
6	Code: 221 2010 New Home Credit . . . . .	6		
7	Code: 232 Child and dependent care expenses credit (FTB 3506) . . . . .	7		
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
8	Code: <input type="radio"/> _____ Credit Name: _____	8		<input type="radio"/>
9	Code: <input type="radio"/> _____ Credit Name: _____	9		<input type="radio"/>
10	Code: <input type="radio"/> _____ Credit Name: _____	10		<input type="radio"/>
11	Code: <input type="radio"/> _____ Credit Name: _____	11		<input type="radio"/>
12	Code: 188 Credit for prior year alternative minimum tax . . . . .	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>				
13	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). . . . .	13		
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
14	Code: 170 Credit for joint custody head of household . . . . .	14		
15	Code: 173 Credit for dependent parent. . . . .	15		
16	Code: 163 Credit for senior head of household . . . . .	16		
17	Nonrefundable renter's credit . . . . .	17		
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
18	Code: <input type="radio"/> _____ Credit Name: _____	18		<input type="radio"/>
19	Code: <input type="radio"/> _____ Credit Name: _____	19		<input type="radio"/>
20	Code: <input type="radio"/> _____ Credit Name: _____	20		<input type="radio"/>
21	Code: <input type="radio"/> _____ Credit Name: _____	21		<input type="radio"/>
<b>B3 Other state tax credit.</b>				
22	Code: 187 Other state tax credit. . . . .	22		
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
23	Enter your alternative minimum tax from Side 1, Part II, line 26 . . . . .	23		
24	Code: 180 Solar energy credit carryover from Section B2, column (d) . . . . .	24		<input type="radio"/>
25	Code: 181 Commercial solar energy credit carryover from Section B2, column (d) . . . . .	25		<input type="radio"/>
26	Adjusted AMT. Enter the balance from line 25, column (c) here and on Form 540, line 61 . . . . .	26		

This space reserved for 2D barcode