

2017

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

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 ... 2 Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% (.025) of Form 1040, line 37 ... 3 Personal property taxes and real property taxes. See instructions ... 4 Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions ... 5 Miscellaneous itemized deductions. See instructions ... 6 Refund of personal property taxes and real property taxes. See instructions. Do not include your state income tax refund on this line. 7 Investment interest expense adjustment. See instructions. 8 Post-1986 depreciation. See instructions. 9 Adjusted gain or loss. See instructions 10 Incentive stock options and California qualified stock options (CQSOs). See instructions 11 Passive activities adjustment. See instructions 12 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a 13 Other. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions. a Circulation expenditures. b Depletion. c Installment sales. d Intangible drilling costs. e Long-term contracts. f Loss limitations. g Mining costs. h Patron's adjustment. i Pollution control facilities. j Research and experimental costs. k Tax shelter farm activities. l Related adjustments. 14 Total Adjustments and Preferences. Combine line 1 through line 13 15 Enter taxable income from Long Form 540NR, line 19. See instructions. 16 Net operating loss (NOL) deduction from Schedule CA (540NR), line 21b, line 21d, and line 21e, column B. Enter as a positive amount 17 AMTI exclusion. See instructions 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. Single or married/RDP filing separately \$187,203 Married/RDP filing jointly or qualifying widow(er) \$374,411 Head of household \$280,808 19 Combine line 14 through line 18 20 Alternative minimum tax NOL deduction. See instructions 21 Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$355,690, see instructions).

**Part II Alternative Minimum Tax (AMT)**

**22 Exemption Amount.** (If this schedule is for certain children under age 24, see instructions.)

If your filing status is:	And line 21 is not over:	Enter on line 22:		
Single or head of household	\$258,168	\$68,846	}	22
Married/RDP filing jointly or qualifying widow(er)	\$344,225	\$91,793		
Married/RDP filing separately	\$172,110	\$45,895		

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% (.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	j Intangible drilling costs	00
b Post-1986 depreciation	00	k Long-term contracts	00
c Adjusted gain or loss	00	l Loss limitations	00
d Incentive stock options and QSOS	00	m Mining costs	00
e Passive activities	00	n Patron's adjustment	00
f Beneficiaries of estates & trusts	00	o Pollution control facilities	00
g Circulation expenditures	00	p Research and experimental costs	00
h Depletion	00	q Tax shelter farm activities	00
i Installment sales	00	r Related adjustments	00

Add line a through line r and enter total here

29	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 <b>California AMT AGI.</b> 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	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 <b>Total AMT AGI.</b> 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 <b>California AMTI.</b> 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 37	44	00
45 <b>Alternative Minimum Tax.</b> Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 71. 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 2018, enter amount from line 45 on the 2018 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 42 .....  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	(d) Credit carryover
<b>Section A – Credits that reduce excess regular 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 ..... 3			<input type="radio"/>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4 Code: 162 Prison inmate labor credit (FTB 3507) ..... 4 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
5 Code: 232 Child and dependent care expenses credit (FTB 3506) ..... 5 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
6 Code: <input type="radio"/> _____ Credit Name: _____ 6 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Code: <input type="radio"/> _____ Credit Name: _____ 7 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Code: <input type="radio"/> _____ Credit Name: _____ 8 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Code: <input type="radio"/> _____ Credit Name: _____ 9 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Code: 188 Credit for prior year alternative minimum tax ..... 10 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<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) ..... 11			<input type="radio"/>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
12 Code: 170 Credit for joint custody head of household Credit from _____ Credit Form 540NR, _____ X Percentage ____ . _____ = 12 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
See line 51 instructions on Long Form 540NR.				
13 Code: 173 Credit for dependent parent Credit from _____ Credit Form 540NR, _____ X Percentage ____ . _____ = 13 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
See line 52 instructions on Long Form 540NR.				
14 Code: 163 Credit for senior head of household Credit from _____ Credit Form 540NR, _____ X Percentage ____ . _____ = 14 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
See line 53 instructions on Long Form 540NR.				
15 Nonrefundable renter's credit. .... 15 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
16 Code: <input type="radio"/> _____ Credit Name: _____ 16 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Code: <input type="radio"/> _____ Credit Name: _____ 17 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Code: <input type="radio"/> _____ Credit Name: _____ 18 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Code: <input type="radio"/> _____ Credit Name: _____ 19 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>B3 Other state tax credit</b>				
20 Code: 187 Other state tax credit ..... 20 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
21 Enter your alternative minimum tax from Side 2, Part II, line 45 ..... 21			<input type="radio"/>	
22 Code: 180 Solar energy credit carryover from Section B2, column (d) ..... 22 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) ..... 23 <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Long Form 540NR, line 71 ..... 24			<input type="radio"/>	