

2021

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

P (540NR)

Attach this schedule to Form 540NR.

Name(s) as shown on Form 540NR

Your SSN or ITIN

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

Form with 21 numbered lines for Alternative Minimum Taxable Income (AMTI) calculations, including deductions for medical expenses, taxes, interest, and other adjustments.

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	\$292,763	\$78,070	}	<input checked="" type="radio"/> 22
Married/RDP filing jointly or qualifying widow(er)	\$390,351	\$104,094		
Married/RDP filing separately	\$195,172	\$52,044		

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-. See instructions.	<input checked="" type="radio"/> 23	00
24 Total Tentative Minimum Tax (TMT). Multiply line 23 by 7% (.07).	<input checked="" type="radio"/> 24	00
25 California adjusted gross income (AGI) from Schedule CA (540NR), Part IV, line 1.	<input checked="" type="radio"/> 25	00
26 NOL adjustment, if any, included on Schedule CA (540NR), Part II, Section B, line 9b1, line 9b2, and line 9b3, column E. Enter as a positive number.	<input checked="" type="radio"/> 26	00
27 Alternative Minimum Tax Income (AMTI) exclusion. See instructions.	<input checked="" type="radio"/> 27	(00)
28 Combine line 25 through line 27.	<input checked="" type="radio"/> 28	00

29 Adjustments and Preferences. See instructions before completing.

a Investment interest expense	<input checked="" type="radio"/> 00	j Intangible drilling costs	<input checked="" type="radio"/> 00
b Post-1986 depreciation	<input checked="" type="radio"/> 00	k Long-term contracts	<input checked="" type="radio"/> 00
c Adjusted gain or loss	<input checked="" type="radio"/> 00	l Loss limitations	<input checked="" type="radio"/> 00
d Incentive stock options and QOSOs	<input checked="" type="radio"/> 00	m Mining costs	<input checked="" type="radio"/> 00
e Passive activities	<input checked="" type="radio"/> 00	n Patron's adjustment	<input checked="" type="radio"/> 00
f Beneficiaries of estates & trusts	<input checked="" type="radio"/> 00	o Pollution control facilities	<input checked="" type="radio"/> 00
g Circulation expenditures	<input checked="" type="radio"/> 00	p Research and experimental costs	<input checked="" type="radio"/> 00
h Depletion	<input checked="" type="radio"/> 00	q Tax shelter farm activities	<input checked="" type="radio"/> 00
i Installment sales	<input checked="" type="radio"/> 00	r Related adjustments	<input checked="" type="radio"/> 00

Add line a through line r and enter total here **29** 00

30 Combine line 28 and line 29.	<input checked="" type="radio"/> 30	00
31 California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions.	<input checked="" type="radio"/> 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.	<input checked="" type="radio"/> 32	00
33 Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), Part III, line 28.	<input checked="" type="radio"/> 33	00

34 Itemized deductions included in Part I.

a Medical and dental expense, enter amount from Part I, line 2	<input checked="" type="radio"/> a	00
b Personal property taxes and real property taxes, enter amount from Part I, line 3.	<input checked="" type="radio"/> b	00
c Interest on home mortgage, enter amount from Part I, line 4	<input checked="" type="radio"/> c	00
d Miscellaneous itemized deductions, enter amount from Part I, line 5	<input checked="" type="radio"/> d	00
e Investment interest expense adjustment, enter amount from Part I, line 7	<input checked="" type="radio"/> e	00

Combine line a through line e **34** (00)

35 Total AMT Itemized Deductions. Combine line 33 and line 34	<input checked="" type="radio"/> 35	00
36 Total AMTI. Enter the amount from Part I, line 21	<input checked="" type="radio"/> 36	00
37 Total AMT AGI. Add line 35 and line 36	<input checked="" type="radio"/> 37	00
38 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000	<input checked="" type="radio"/> 38
39 Prorated AMT Itemized Deductions. Multiply line 35 by line 38.	<input checked="" type="radio"/> 39	00
40 California AMTI. Subtract line 39 from line 32	<input checked="" type="radio"/> 40	00
41 Total TMT. Enter the amount from line 24	<input checked="" type="radio"/> 41	00
42 California AMT Rate. Divide line 41 by amount from Part I, line 21	<input checked="" type="radio"/> 42
43 California TMT. Multiply line 40 by line 42	<input checked="" type="radio"/> 43	00
44 Regular Tax. Enter the amount from Form 540NR, line 37.	<input checked="" type="radio"/> 44	00
45 Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on 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 2022, enter amount from line 45 on the 2022 Form 540-ES, California Estimated Tax Worksheet, line 16	<input checked="" type="radio"/> 45	00

Part III Credits that Reduce Tax **Note:** Be sure to attach your credit forms to Form 540NR.

1 Enter the amount from 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
Section A – Credits that reduce excess regular 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			<input type="radio"/>	
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507) 4	<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"/>	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6 Code: <input type="radio"/> _____ Credit Name: _____ 6	<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"/>
8 Code: <input type="radio"/> _____ Credit Name: _____ 8	<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"/>
10 Code: 188 Credit for prior year alternative minimum tax 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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			<input type="radio"/>	
B1 Credits that reduce net tax and have no carryover provisions.				
12 Code: 170 Credit for joint custody head of household Credit from _____ Credit Form 540NR, _____ X Percentage ____ . _____ = 12 See line 51 instructions on Form 540NR.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
13 Code: 173 Credit for dependent parent Credit from _____ Credit Form 540NR, _____ X Percentage ____ . _____ = 13 See line 52 instructions on Form 540NR.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
14 Code: 163 Credit for senior head of household Credit from _____ Credit Form 540NR, _____ X Percentage ____ . _____ = 14 See line 53 instructions on Form 540NR.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
15 Nonrefundable renter's credit 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16 Code: <input type="radio"/> _____ Credit Name: _____ 16	<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"/>
18 Code: <input type="radio"/> _____ Credit Name: _____ 18	<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"/>
B3 Other state tax credit				
20 Code: 187 Other state tax credit 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
Section C – Credits that may reduce alternative minimum tax.				
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"/>
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"/>
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540NR, line 71 24			<input type="radio"/>	

*If the taxpayer is subject to the business credit limitation, the total of the business credits in Part III, Sections A and B, column (b) cannot exceed \$5,000,000. See instructions.