

2022**Alternative Minimum Tax and
Credit Limitations — Corporations****P (100)**

Attach to Form 100 or Form 109.

Corporation name

California corporation number

Part I Tentative Minimum Tax (TMT) and Alternative Minimum Tax (AMT) Computation

1	Net income (loss) after state adjustments. Enter the amount from Form 100, line 17; Schedule R, line 1c; or Form 109, the lesser of line 1 or line 2. See instructions	<input type="radio"/> 1	00
2	Adjustments. See instructions.		
a	Depreciation of tangible property placed in service after 1986 and before 1999	<input type="radio"/> 2a	00
b	Amortization of certified pollution control facilities placed in service after 1986	<input type="radio"/> 2b	00
c	Amortization of mining exploration and development costs incurred after 1987	<input type="radio"/> 2c	00
d	Basis adjustments in determining gain or loss from sale or exchange of property	<input type="radio"/> 2d	00
e	Long-term contracts entered into after February 28, 1986	<input type="radio"/> 2e	00
f	Installment sales of certain property	<input type="radio"/> 2f	00
g	Tax shelter farm activities (personal service corporations only)	<input type="radio"/> 2g	00
h	Passive activities (closely held corporations and personal service corporations only)	<input type="radio"/> 2h	00
i	Certain loss limitations	<input type="radio"/> 2i	00
j	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a.	<input type="radio"/> 2j	00
k	Merchant marine capital construction funds	<input type="radio"/> 2k	00
l	Combine line 2a through line 2k	<input type="radio"/> 2l	00
3	Tax preference items. See instructions.		
a	Depletion	<input type="radio"/> 3a	00
b	Intangible drilling costs	<input type="radio"/> 3b	00
c	Add line 3a and line 3b	<input type="radio"/> 3c	00
4	Pre-adjustment alternative minimum taxable income (AMTI):		
a	Combine line 1, line 2l, and line 3c	<input type="radio"/> 4a	00
b	Apportioned pre-adjustment AMTI. If income is derived from sources both within and outside of California, see instructions. Otherwise, enter the amount from line 4a	<input type="radio"/> 4b	00
5	Adjusted current earnings (ACE) adjustment:		
a	Enter ACE. See instructions	<input type="radio"/> 5a	00
b	Apportioned ACE. If income is derived from sources both within and outside of California, see instructions. Otherwise, enter the amount from line 5a.	<input type="radio"/> 5b	00
c	Subtract line 4b from line 5b (even if one or both of the figures are negative). If negative, use brackets.	<input type="radio"/> 5c	00
d	Multiply line 5c by 75% (.75) and enter the result as a positive number	<input type="radio"/> 5d	00
e	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments. Enter an amount on line 5e (even if line 5c is positive)	<input type="radio"/> 5e	00
f	ACE adjustment:		
	• If line 5c is a positive amount or zero, enter the amount from line 5d on line 5f as a positive amount.	<input type="radio"/> 5f	00
	• If line 5c is a negative amount, enter the smaller of line 5d or line 5e on line 5f as a negative amount	<input type="radio"/> 5f	00
6	Combine line 4b and line 5f. If zero or less, enter -0-	<input type="radio"/> 6	00
7	a Reduction for disaster loss deduction, if any, from Form 100, line 21 <input type="radio"/> 7a 00		
	b AMT net operating loss deduction. See instructions. <input type="radio"/> 7b 00		
	c Combine line 7a and line 7b <input type="radio"/> 7c 00		
8	AMTI. Subtract line 7c from line 6 <input type="radio"/> 8 00		
9	Enter \$40,000 exemption. See instructions <input type="radio"/> 9 00		
10	Enter \$150,000 limitation. See instructions <input type="radio"/> 10 00		
11	Subtract line 10 from line 8. If zero or less, enter -0- <input type="radio"/> 11 00		
12	Multiply line 11 by 25% (.25) <input type="radio"/> 12 00		
13	Exemption. Subtract line 12 from line 9. If zero or less, enter -0- <input type="radio"/> 13 00		
14	Subtract line 13 from line 8. If zero or less, enter -0- <input type="radio"/> 14 00		
15	Multiply line 14 by 6.65% (.0665). <input type="radio"/> 15 00		
16	Banks and financial corps. Multiply Form 100, line 22, by 2.00% (.0200). See instructions. <input type="radio"/> 16 00		

Part I Tentative Minimum Tax (TMT) and Alternative Minimum Tax (AMT) Computation (continued)

17 TMT. Add line 15 and line 16 from Side 1	17	00
18 Regular tax before credits. Enter the amount from Form 100, line 23 or Form 109, line 10. See instructions	18	00
19 AMT. Subtract line 18 from line 17. If zero or less, enter -0-. See instructions	19	00

Part II Credits that Reduce Tax. See instructions.

1 Regular tax from Form 100, line 23 or Form 109, line 10	1	00
2 TMT (before credits) from Part I, line 17 (but not less than the minimum franchise tax, if applicable)	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 the excess regular tax which may be offset by credits.	3			
A1 Credits that reduce excess regular tax and have no carryover provisions.				
4 Code: 162 Prison Inmate Labor Credit.	4			
A2 Credits that reduce excess regular tax and have carryover provisions. See instructions.				
5 Code: Credit Name:	5			
6 Code: Credit Name:	6			
7 Code: Credit Name:	7			
8 Code: Credit Name:	8			
9 Code: 188 Credit for prior year AMT from Part III, line 3.	9			
Section B – Credits that may reduce regular tax below TMT.				
10 If Part II, line 3 is zero, enter the amount from line 1 minus the minimum franchise tax, if applicable. If line 3 is more than zero, enter the total of Part II, line 2, minus the minimum franchise tax, if applicable, plus line 9, column (c) or the last entry in column (c)	10			
B Credits that reduce net tax and have carryover provisions. See instructions.				
11 Code: Credit Name:	11			
12 Code: Credit Name:	12			
13 Code: Credit Name:	13			
14 Code: Credit Name:	14			
Section C – Credits that may reduce AMT. See instructions.				
15 Enter the AMT from Part I, line 19	15			
16a Code: 180 Solar Energy Credit carryover from Section B, column (d)	16a			
16b Code: 181 Commercial Solar Energy Credit carryover from Section B, column (d)	16b			
17 Code: 176 Enterprise Zone Hiring & Sales or Use Tax Credit carryover from Section B, column (d)	17			
18 Adjusted AMT. Enter the balance from line 17, column (c) here and on Form 100, line 29 or Form 109, Side 1, line 13	18			

Part III Credit for Prior Year AMT

1 Enter the AMT from the 2021 Schedule P (100). See instructions	1	00
2 Carryover of unused credit for prior year AMT. See instructions	2	00
3 Total available credit. Add line 1 and line 2. Enter here and on Part II, line 9, column (a).	3	00