

Schedule P (540) 2D Specifications Barcode 1 of 1

Index/ Field No.	Line/ Box No.	Description	Data Type A = Alpha N = Numeric AN = Alphanumeric X = Checkbox	Length	Value/ Comments	Special Printing Instructions on Substitute Form(s) Blank = Print in associated field
1	Header	Header Version Number	N	2	T1	
2	Header	CTP ID	N	3		
3	Gov't	Tax Year	N	4	YYYY	
4	Gov't	Form Type	N	6	797	
5	Gov't	Software Developer Version	N	3	001. Increment plus 1 for change to the barcode.	
6	Gov't	FTB Specification Version	N	3	001. See Header Fields Definitions in Publication 1098, Part II for more information.	
7		Taxpayer's First Name	A	11		
8		Taxpayer's Middle Initial	A	1		
9		Taxpayer's Last Name	A	35		
10		Taxpayer Suffix	A	4		
11		Taxpayer's SSN, or ITIN	N	9		
12	2	Medical and dental expenses	N	15		
13	3	Personal property taxes and real property taxes	N	15		
14	4	Certain interest on a home mortgage not used to buy, build, or improve your home	N	15		
15	5	Miscellaneous itemized deductions	N	15		
16	6	Refund of personal property taxes and real property taxes	N	15		
17	7	Investment interest expense adjustment	N	15	Special chars: –	
18	8	Post-1986 depreciation	N	15	Special chars: –	
19	9	Adjusted gain or loss	N	15	Special chars: –	
20	10	Incentive stock options and California qualified stock options (CASOs)	N	15	Special chars: –	
21	11	Passive activities adjustment	N	15	Special chars: –	
22	12	Beneficiaries of estates and trusts	N	15	Special chars: –	
23	13a	Circulation expenditures	N	15	Special chars: –	
24	13b	Depletion	N	15	Special chars: –	
25	13c	Installment sales	N	15	Special chars: –	
26	13d	Intangible drilling costs	N	15	Special chars: –	
27	13e	Long-term contracts	N	15	Special chars: –	
28	13f	Loss limitations	N	15	Special chars: –	
29	13g	Mining costs	N	15	Special chars: –	
30	13h	Patron's adjustment	N	15	Special chars: –	
31	13i	Pollution control facilities	N	15	Special chars: –	
32	13j	Research and experimental	N	15	Special chars: –	
33	13k	Tax shelter farm activities	N	15	Special chars: –	
34	13l	Related adjustments	N	15	Special chars: –	

2D SPECIFICATIONS FOR SCHEDULE P (540)

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35	13	Other adjustments and preference. Enter the amount if any for each item a through	N	15	Special chars: -	
36	14	Total adjustments and preferences	N	15	Special chars: -	
37	15	Enter taxable income from Form 540	N	15	Special chars: -	
38	16	Regular NOL deductions	N	15		
39	17	AMTI exclusion line 17	N	15		
40	18	Federal adjusted gross income	N	15		
41	19	Combine 14 through 18	N	15	Special chars: -	
42	20	AMT NOL deduction	N	15	Special chars: -	
43	21	AMTI	N	15	Special chars: -	
44	22	Exemption amount	N	15		
45	24	Tentative minimum tax	N	15	Special chars: -	
46	25	Regular tax before credits	N	15	Special chars: -	
47	26	Alternative minimum tax	N	15		
48	Part III, Line 1	Enter the amount from 540, line 35	N	15	Special chars: -	
49	Part III, Line 2	Enter the tentative minimum tax from Part II, line 24	N	15	Special chars: -	
50	Part III, Line 3c	Excess tax that may be offset by credits	N	15		
51	Part III, Line 4b	Code: 162 Prison inmate labor, credit used	N	15		
52	Part III, Line 5b	Code: 232 Child and dependent care expenses, credit used	N	15		
53	Part III, Line 6	Code	N	3		
54	Part III, Line 6b	Credit used	N	15		
55	Part III, Line 6d	Credit carryover	N	15		
56	Part III, Line 7	Code	N	3		
57	Part III, Line 7b	Credit used	N	15		
58	Part III, Line 7d	Credit carryover	N	15		
59	Part III, Line 8	Code	N	3		
60	Part III, Line 8b	Credit used	N	15		
61	Part III, Line 8d	Credit carryover	N	15		
62	Part III, Line 9	Code	N	3		
63	Part III, Line 9b	Credit used	N	15		
64	Part III, Line 9d	Credit carryover	N	15		

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65	Part III, Line 10a	Code: 188 Credit for prior year AMT, credit amount	N	15		
66	Part III, Line 10b	Code: 188 Credit for prior year AMT, credit used	N	15		
67	Part III, Line 10d	Code: 188 Credit for prior year AMT, credit carryover	N	15		
68	Part III, Line 11c	Enter the amount from line 1 or....	N	15	Special chars: -	
69	Part III, Line 12b	Code: 170 Credit for joint custody head of household, credit used	N	15		
70	Part III, Line 13b	Code: 173 Credit for dependent parent, credit used	N	15		
71	Part III, Line 14b	Code: 163 Credit for senior head of household, credit used	N	15		
72	Part III, Line 15b	Nonrefundable renter's credit, credit used	N	15		
73	Part III, Line 16	Code	N	3		
74	Part III, line 16b	Credit used	N	15		
75	Part III, line 16d	Credit carryover	N	15		
76	Part III, Line 17	Code	N	3		
77	Part III, Line 17b	Credit used	N	15		
78	Part III, Line 17d	Credit carryover	N	15		
79	Part III, Line 18	Code	N	3		
80	Part III, Line 18b	Credit used	N	15		
81	Part III, Line 18d	Credit carryover	N	15		
82	Part III, Line 19	Code	N	3		
83	Part III, Line 19b	Credit used	N	15		
84	Part III, Line 19d	Credit carryover	N	15		
85	Part III, Line 20b	Code: 187 Other state tax credit, credit used	N	15		
86	Part III, Line 21c	Enter your alternative minimum tax from Part II, line 26	N	15	Special chars: -	
87	Part III, Line 22b	Code: 180 solar energy credit carryover used this year	N	15		
88	Part III, Line 22d	Code: 180 solar energy credit carryover	N	15		
89	Part III, Line 23b	Code: 181 Commercial solar energy credit carryover used this year	N	15		

2D SPECIFICATIONS FOR SCHEDULE P (540)

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90	Part III, Line 23d	Code: 181 Commercial solar energy credit carryover	N	15		
91	Part III, Line 24c	Adjusted AMT	N	15	Special chars: –	
92		END OF FILE	AN	5	*EOD*	

2021

Alternative Minimum Tax and Credit Limitations – Residents

P (540)

Attach this schedule to Form 540.

Name(s) as shown on Form 540

7-10

Your SSN or ITIN

11

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 Form 540, line 18, and go to line 6	1		00
2	Medical and dental expenses. Enter the smaller of federal Schedule A (Form 1040), line 4, or 2½% (.025) of federal Form 1040 or 1040-SR, line 11	2	12	00
3	Personal property taxes and real property taxes. See instructions	3	13	00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	4	14	00
5	Miscellaneous itemized deductions. See instructions	5	15	00
6	Refund of personal property taxes and real property taxes. See instructions.	6	16	00
Do not include your state income tax refund on this line.				
7	Investment interest expense adjustment. See instructions.	7	17	00
8	Post-1986 depreciation. See instructions.	8	18	00
9	Adjusted gain or loss. See instructions	9	19	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions	10	20	00
11	Passive activities adjustment. See instructions	11	21	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	22	00
13	Other adjustment and preferences. Enter the amount, if any, for each item, a through l, and enter the total on line 13. See instructions.			
a	Circulation expenditures	23	00	
b	Depletion	24	00	
c	Installment sales	25	00	
d	Intangible drilling costs	26	00	
e	Long-term contracts	27	00	
f	Loss limitations	28	00	
g	Mining costs	29	00	
h	Patron's adjustment	30	00	
i	Pollution control facilities	31	00	
j	Research and experimental	32	00	
k	Tax shelter farm activities	33	00	
l	Related adjustments	34	00	
		13	35	00
14	Total Adjustments and Preferences. Combine line 1 through line 13	14	36	00
15	Enter taxable income from Form 540, line 19. See instructions.	15	37	00
16	Net operating loss (NOL) deductions from Schedule CA (540), Part I, Section B, line 9b1, line 9b2, and line 9b3, column B. Enter as a positive amount.	16	38	00
17	AMTI exclusion. See instructions	17	39	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	40	00
	Single or married/RDP filing separately		\$212,288	
	Married/RDP filing jointly or qualifying widow(er)		\$424,581	
	Head of household		\$318,437	
19	Combine line 14 through line 18	19	41	00
20	Alternative minimum tax NOL deduction. See instructions	20	42	00
21	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$403,348, see instructions).	21	43	00

Part II Alternative Minimum Tax (AMT)

22	Exemption Amount. (If this schedule is for a certain child 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	} ● 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 line 21. If zero or less, enter -0-. See instructions	23		00
24	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07)	24	45	00
25	Regular tax before credits from Form 540, line 31	25	46	00
26	Alternative Minimum Tax. Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 61. If more than zero, enter here and on Form 540, line 61. If you make estimated tax payments for taxable year 2022, enter amount from line 26 on the 2022 Form 540-ES, California Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 22 or 23)	26	47	00

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.	<input type="radio"/> 1	48	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24.	<input type="radio"/> 2	49	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 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.		<input type="radio"/> 50	
A1 Credits that reduce excess tax and have no carryover provisions.				
4	Code: 162 Prison inmate labor credit (FTB 3507)	<input type="radio"/> 51		
5	Code: 232 Child and dependent care expenses credit (FTB 3506)	<input type="radio"/> 52		
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6	Code: <input type="radio"/> 53 Credit Name: _____	<input type="radio"/> 54		<input type="radio"/> 55
7	Code: <input type="radio"/> 56 Credit Name: _____	<input type="radio"/> 57		<input type="radio"/> 58
8	Code: <input type="radio"/> 59 Credit Name: _____	<input type="radio"/> 60		<input type="radio"/> 61
9	Code: <input type="radio"/> 62 Credit Name: _____	<input type="radio"/> 63		<input type="radio"/> 64
10	Code: 188 Credit for prior year alternative minimum tax.	<input type="radio"/> 65	<input type="radio"/> 66	<input type="radio"/> 67
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).		<input type="radio"/> 68	
B1 Credits that reduce net tax and have no carryover provisions.				
12	Code: 170 Credit for joint custody head of household.	<input type="radio"/> 69		
13	Code: 173 Credit for dependent parent	<input type="radio"/> 70		
14	Code: 163 Credit for senior head of household	<input type="radio"/> 71		
15	Nonrefundable renter's credit	<input type="radio"/> 72		
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16	Code: <input type="radio"/> 73 Credit Name: _____	<input type="radio"/> 74		<input type="radio"/> 75
17	Code: <input type="radio"/> 76 Credit Name: _____	<input type="radio"/> 77		<input type="radio"/> 78
18	Code: <input type="radio"/> 79 Credit Name: _____	<input type="radio"/> 80		<input type="radio"/> 81
19	Code: <input type="radio"/> 82 Credit Name: _____	<input type="radio"/> 83		<input type="radio"/> 84
B3 Other state tax credit.				
20	Code: 187 Other state tax credit	<input type="radio"/> 85		
Section C – Credits that may reduce alternative minimum tax.				
21	Enter your alternative minimum tax from Side 1, Part II, line 26.		<input type="radio"/> 86	
22	Code: 180 Solar energy credit carryover from Section B2, column (d)	<input type="radio"/> 87		<input type="radio"/> 88
23	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	<input type="radio"/> 89		<input type="radio"/> 90
24	Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 61		<input type="radio"/> 91	

*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.

This space reserved for 2D barcode

Schedule P (540) Barcode Placement Side 2 Specifications

Comments: Use Courier 12-point font, for CTP ID and Doc. ID (print line 63).

<u>Print Line Number</u>	<u>Identification</u>	<u>Begin Print Position</u>	<u>Maximum Field Length</u>	<u>End Print Position</u>	<u>Field Description</u>
1-3	Blank lines	–	–	–	–
4	Anchor Mark	59	2	60	Anchor mark, Conventional form size/style
5-53	Blank lines	–	–	–	–
54-60	“2D BARCODE”	7	73	79	Conventional form size/style
61	Blank line	–	–	–	–
62-63	Bottom Registration Mark, Anchor Mark, and conventional form	–	–	–	End of bottom registration mark, anchor mark and conventional form size/style
63	CTP ID (mandatory)	32	3	34	Numeric
63	Doc. ID (mandatory)	40	7	46	Numeric, “7972214” (Side 2)

