

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

P (540NR)

Att	ach this schedule to Form 540NR.		
Nar	ne(s) as shown on Form 540NR Your St	SN or ITIN	
	rt I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding Californ	ia/federal differences.	
1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard		1
	deduction from Form 540NR, 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 21/2% (.025)		
	of federal Form 1040 or 1040-SR, line 11. See instructions		00
3	Personal property taxes and real property taxes. See instructions	① 3	00
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions	① 4	00
	Miscellaneous itemized deductions. See instructions		00
	Refund of personal property taxes and real property taxes. See instructions.		00)
	Do not include your state income tax refund on this line.		
7	Investment interest expense adjustment. See instructions.	1	00
8	Post-1986 depreciation. See instructions.	8	00
9	Adjusted gain or loss. See instructions	• g	00
	Incentive stock options (ISOs) and California qualified stock options (CQSOs). See instructions		00
	Passive activities adjustment. See instructions		00
	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a	12	00
	Other adjustments and preferences. Enter the amount, if any, for each item, a through I. See instructions.		
	a Circulation expenditures	00	
	b Depletion b	00	
	c Installment sales	00	
	d Intangible drilling costs	00	
	e Long-term contracts.	00	
	f Loss limitations	00	
		00	
		00	
	h Patron's adjustment h Pollution control facilities	00	
		00	
	j Research and experimental costs	00	
	k Tax shelter farm activities	00	
	I Related adjustments		
	Add amounts on line a through line I, and enter total here		00
	Total Adjustments and Preferences. Combine line 1 through line 13		00
	Enter taxable income from Form 540NR, line 19. See instructions	• 15	00
16	Net operating loss (NOL) deduction from Schedule CA (540NR), Part II, Section B, line 9b1, line 9b2, and line 9b3,		
	column B. Enter as a positive amount	16	00
17	AMTI exclusion. See instructions	① 17 (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 (00)
	Single or married/RDP filing separately \$237,035		
	Married/RDP filing jointly or qualifying surviving spouse/RDP \$474,075		
	Head of household\$355,558		I
19	Combine line 14 through line 18	• 19	00
20	Alternative minimum tax NOL deduction. See instructions	20	00
	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and line 21	· · · · · · · · · · · · · · · · ·	
	is more than \$450,368, see instructions)	🕥 21	00
		· · · · · · · · · · · · · · · · · · ·	1

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 o	ver: Enter on line 22:				
		326,891	\$ 87,171				00
	Married/RDP filing jointly or qualifying surviving spouse/RDP \$4 Married/RDP filing separately \$2	435,855 217,924	\$ 116,229 \$ 58,111 ,	}	22		00
	If Part I, line 21 is more than the amount shown above for your fili			J			
23	Subtract line 22 from Part I, line 21. If zero or less, enter -0 See i			()	23		00
24	Total Tentative Minimum Tax (TMT). Multiply line 23 by 7% (.07).	iiioti uoti	3113		24		00
25	California adjusted gross income (AGI) from Schedule CA (540NR)		/ line 1		25		00
	NOL adjustment, if any, included on Schedule CA (540NR), Part II,						
	Enter as a positive number.				26		00
27	Alternative Minimum Tax Income (AMTI) exclusion. See instruction	ns			27	(00)
	Combine line 25 through line 27				28		00
29	Adjustments and Preferences. See instructions before completing	J .					
	a Investment interest expense		Intangible drilling costs			100	
	a Investment interest expense b Post-1986 depreciation	J k	Long-term contracts			100	
	c Adjusted gain or loss	ı I	Loss limitations			100	
	d Incentive stock options and CQSOs [00]	m	Mining costs			100	
	e Passive activities	n	Patron's adjustment			00	
	f Beneficiaries of estates & trusts 00	0	Pollution control facilities			00	
	g Circulation expenditures	р	Research and experimental costs			00	
	h Depletion	q	Tax shelter farm activities			00	
	i Installment sales	r	Related adjustments			00	
		. K					
	Add amounts on line a through line r, and enter total here				29		00
30	Combine line 28 and line 29						00
	California Alternative Minimum Tax (AMT) net operating loss (NOL				31		00
32	California AMT AGI. Subtract line 31 from line 30. If you did not it						
	and skip line 33 through line 39. If you itemized deductions, enter			•	32		00
33	Itemized deductions (before federal AGI limitation and proration). E						00
	Part III, line 28			•	33		00
34	Itemized deductions included in Part I.			00			
	a Medical and dental expense, enter amount from Part I, line 2.						
	b Personal property taxes and real property taxes, enter amountc Interest on home mortgage, enter amount from Part I, line 4.						
	d Miscellaneous itemized deductions, enter amount from Part I, line 4.						
	e Investment interest expense adjustment, enter amount from Pa						
	Combine amounts on line a through line e, and enter total here		· · · · · · · · · · · · · · · · · · ·		34	(00)
35	Total AMT Itemized Deductions. Combine line 33 and line 34				35		00
	Total AMTI. Enter the amount from Part I, line 21						00
	Total AMT AGI. Add line 35 and line 36						00
	AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do						
39	Prorated AMT Itemized Deductions. Multiply line 35 by line 38				39		00
40	California AMTI. Subtract line 39 from line 32						
41							00
	California AMT Rate. Divide line 41 by amount from Part I, line 21					·	I
43	California TMT. Multiply line 40 by line 42				43		
	Regular Tax. Enter the amount from Form 540NR, line 37				44		00
45	Alternative Minimum Tax. Subtract line 44 from line 43. If zero or						
	Continue to Part III to figure your allowable credits. (If you have a	-					
	energy, also enter the result on Side 3, Part III, Section C, line 23 of				A.E.		00
	taxable year 2024, enter amount from line 45 on the 2024 Form 54	+U-ES, C	amornia Esumateo Tax Worksneet, III	e 10 •	45		100

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)0
2	Enter the tentative minimum tax from Side 2, Part II, line 43	2)0

		(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset	(d) Credit carryover
Section A - Credits that reduce excess regular tax.				by credits	
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			•	
A1 Credits that reduce excess tax and have no carryover provisions.					
4 Code: 162 Prison inmate labor credit (FTB 3507)			•	•	
_5 Code: 232 Child and dependent care expenses credit (FTB 3506)	5	•	0	•	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
6 Code: ● Credit Name:		O		•	•
7 Code: • Credit Name:	7	•	0	•	•
8 Code: • Credit Name:	8	lacktriangle		•	•
9 Code: • Credit Name:	9	\odot			lacktriangle
10 Code: 188 Credit for prior year alternative minimum tax	10		•	•	•
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				
B1 Credits that reduce net tax and have no carryover provisions.	1				
12 Code: 170 Credit for joint custody head of household					
Credit from Credit			W 7		
	12				
See line 51 instructions on Form 540NR.	12				
13 Code: 173 Credit for dependent parent					
Credit from Credit					
	13				
See line 52 instructions on Form 540NR.	19				
14 Code: 163 Credit for senior head of household					
Credit from Credit	44				
Form 540NR, X Percentage	14				
See line 53 instructions on Form 540NR.					
15 Nonrefundable renter's credit	15		•	•	
B2 Credits that reduce net tax and have carryover provisions. See instructions.					
16 Code: Credit Name:	16	_	•		<u> </u>
17 Code: O Credit Name:	17		<u> </u>	<u>•</u>	<u>•</u>
18 Code: ● Credit Name:	18		<u> </u>	•	<u>•</u>
	19	•	•	•	•
B3 Other state tax credit					
20 Code: 187 Other state tax credit	20	•	•	•	
B4 Pass-through entity elective tax credit. See instructions.					
21 Code: 242 Pass-through entity elective tax credit	.21		•		•
Section C – Credits that may reduce alternative minimum tax.					
22 Enter your alternative minimum tax from Side 2, Part II, line 45	22			•	
23 Code: 180 Solar energy credit carryover from Section B2, column (d)	23	•	•	•	•
24 Code: 181 Commercial solar energy credit carryover from Section B2,					
column (d)	24	O	lacksquare	•	•
25 Adjusted AMT. Enter the balance from line 24, column (c) here and on					
Form 540NR, line 71	25				
				10	