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 (ISOs) and California qualified stock options (CQSOs)	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: –	

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
35	13	Add amounts on line a through line l	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	Net operating loss (NOL) deductions	N	15		
39	17	AMTI exclusion	N	15		
40	18	Federal adjusted gross income	N	15		
41	19	Combine line 14 through line 18	N	15	Special chars: –	
42	20	Alternative minimum tax NOL deduction	N	15	Special chars: –	
43	21	Alternative Minimum Taxable Income	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 Side 1, Part II, line 24	N	15	Special chars: –	
50	Part III, Line 3c	Excess tax which may be offset by credits	N	15		
51	Part III, Line 4b	Code: 162 Prison inmate labor credit, credit used	N	15		
52	Part III, Line 5b	Code: 232 Child and dependent care expenses credit, 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		

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
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 21b	Code: 242 Pass-through entity elective tax credit, credit used	N	15		
87	Part III, Line 21d	Code: 242 Pass-through entity elective tax credit, credit carryover	N	15		
88	Part III, Line 22c	Enter your alternative minimum tax from Side 1, Part II, line 26	N	15	Special chars: –	
89	Part III, Line 22b	Code: 180 Solar energy credit carryover, credit used	N	15		

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
90	Part III, Line 23d	Code: 180 Solar energy credit carryover, credit carryover	N	15		
91	Part III, Line 24b	Code: 181 Commercial solar energy credit carryover, credit used	N	15		
92	Part III, Line 24d	Code: 181 Commercial solar energy credit carryover, credit carryover	N	15		
93	Part III, Line 25c	Adjusted AMT	N	15	Special chars: –	
94		END OF FILE	AN	5	*EOD*	

Schedule P (540) Substitute Mapped Form

TAXABLE YEAR	**Alternative Minimum Tax and**	■	CALIFORNIA SCHEDULE
2023	**Credit Limitations — Residents**		**P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540	Your SSN or ITIN
7-10	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. See instructions. . . . . ● **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 (ISOs) 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 adjustments and preferences. Enter the amount, if any, for each item, a through l. See instructions.

a Circulation expenditures . . ●	23	00	**g** Mining costs . . . . ●	29	00
b Depletion . . . . ●	24	00	**h** Patron's adjustment . . . . . . ●	30	00
c Installment sales . . . . ●	25	00	**i** Pollution control facilities . . ●	31	00
d Intangible drilling costs . . . ●	26	00	**j** Research and experimental . . ●	32	00
e Long-term contracts . . . . . ●	27	00	**k** Tax shelter farm activities . . ●	33	00
f Loss limitations . . . . ●	28	00	**l** Related adjustments . . . . . . ●	34	00

Add amounts on line a through line l, and enter total here . . . . ● **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	$237,035
Married/RDP filing jointly or qualifying surviving spouse/RDP	$474,075
Head of household	$355,558

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 $450,368, 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	$326,891	$87,171	}	
Married/RDP filing jointly or qualifying surviving spouse/RDP	$435,855	$116,229		● **22**	44 |00
Married/RDP filing separately	$217,924	$58,111		

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 2024, enter amount from
line 26 on the 2024 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 23 or 24) . . . . ● **26** | 47 |00

Advance Draft as of 10/18/2023

Schedule P (540) Substitute Mapped Form

■

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 . . . . ⊙ **1**			**48**	00
2 Enter the tentative minimum tax from Side 1, Part II, line 24 . . . . ⊙ **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 **3**			⊙ **50**	
A1 Credits that reduce excess tax and have no carryover provisions.				
4 Code: 162 Prison inmate labor credit (FTB 3507) **4**		⊙ **51**		
5 Code: 232 Child and dependent care expenses credit (FTB 3506) **5**		⊙ **52**		
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6 Code: ⊙ **53** ___ Credit Name:_____ **6**		⊙ **54**		⊙ **55**
7 Code: ⊙ **56** ___ Credit Name:_____ **7**		⊙ **57**		⊙ **58**
8 Code: ⊙ **59** ___ Credit Name:_____ **8**		⊙ **60**		⊙ **61**
9 Code: ⊙ **62** ___ Credit Name:_____ **9**		⊙ **63**		⊙ **64**
10 Code: 188 Credit for prior year alternative minimum tax **10**	⊙ **65**	⊙ **66**		⊙ **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). **11**			⊙ **68**	
B1 Credits that reduce net tax and have no carryover provisions.				
12 Code: 170 Credit for joint custody head of household **12**		⊙ **69**		
13 Code: 173 Credit for dependent parent **13**		⊙ **70**		
14 Code: 163 Credit for senior head of household **14**		⊙ **71**		
15 Nonrefundable renter's credit **15**		⊙ **72**		
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16 Code: ⊙ **73** ___ Credit Name:_____ **16**		⊙ **74**		⊙ **75**
17 Code: ⊙ **76** ___ Credit Name:_____ **17**		⊙ **77**		⊙ **78**
18 Code: ⊙ **79** ___ Credit Name:_____ **18**		⊙ **80**		⊙ **81**
19 Code: ⊙ **82** ___ Credit Name:_____ **19**		⊙ **83**		⊙ **84**
B3 Other state tax credit.				
20 Code: 187 Other state tax credit **20**		⊙ **85**		
B4 Pass-through entity elective tax credit. See instructions.				
21 Code: 242 Pass-through entity elective tax credit **21**		⊙ **86**		⊙ **87**
Section C – Credits that may reduce alternative minimum tax.				
22 Enter your alternative minimum tax from Side 1, Part II, line 26 . . . . **22**			⊙ **88**	
23 Code: 180 Solar energy credit carryover from Section B2, column (d) **23**		⊙ **89**		⊙ **90**
24 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) . . **24**		⊙ **91**		⊙ **92**
25 Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61 . . . . **25**			⊙ **93**	

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).

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
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, "7972224" (Side 2)

Schedule P (540) Barcode Placement Side 2 Record Layout
Note: Record Layout is Reduced

2D BARCODE

613   797222-4