

2013 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... 2 Adjustments... 3 Tax preference items... 4 Pre-adjustment alternative minimum taxable income (AMTI)... 5 Adjusted current earnings (ACE) adjustment... 6 Combine line 4b and line 5f... 7 a Reduction for disaster loss carryover deduction... b AMT net operating loss deduction... c Combine line 7a and line 7b... 8 AMTI. Subtract line 7c from line 6... 9 Enter \$40,000 exemption... 10 Enter \$150,000 limitation... 11 Subtract line 10 from line 8... 12 Multiply line 11 by 25%... 13 Exemption. Subtract line 12 from line 9... 14 Subtract line 13 from line 8... 15 Multiply line 14 by 6.65%... 16 Banks and financial corps. Multiply Form 100, line 23, by 2.00%.

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

| | | | |
|--|-----------------------|-----------|----|
| 17 TMT. Add line 15 and line 16 from Side 1 | <input type="radio"/> | 17 | 00 |
| 18 Regular tax before credits. Enter the amount from Form 100, line 24 or Form 109, line 10. See instructions | <input type="radio"/> | 18 | 00 |
| 19 AMT. Subtract line 18 from line 17. If zero or less, enter -0-. See instructions | <input type="radio"/> | 19 | 00 |

Part II Credits that Reduce Tax

| | | | |
|---|-----------------------|----------|----|
| 1 Regular tax from Form 100, line 24 or Form 109, line 10 | <input type="radio"/> | 1 | 00 |
| 2 TMT (before credits) from Part I, line 17 (but not less than the minimum franchise tax, if applicable) | <input type="radio"/> | 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. Note: Reduce the amount in column (c) by the New Jobs Credit amount claimed on Form 100, line 25b, if applicable | <input type="radio"/> | | | <input type="radio"/> | |
| A1 Credits that reduce excess regular tax and have no carryover provisions. | | | | | |
| 4 Code: 162 Prison inmate labor credit. See instructions. | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| A2 Credits that reduce excess regular tax and have carryover provisions. See instructions. | | | | | |
| 5 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 6 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 7 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 8 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 9 Code: 188 Credit for prior year AMT from Part III, line 3. | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 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) | <input type="radio"/> | | | <input type="radio"/> | |
| B Credits that reduce net tax and have carryover provisions. See instructions. | | | | | |
| 11 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 12 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 13 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 14 Code: <input type="radio"/> _____ Credit Name: _____ | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Section C – Credits that may reduce AMT. See instructions. | | | | | |
| 15 Enter the AMT from Part I, line 19 | <input type="radio"/> | | | <input type="radio"/> | |
| 16a Code: 180 Solar energy credit carryover from Section B, column (d) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 16b Code: 181 Commercial solar energy credit carryover from Section B, column (d) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 17a Code: 176 Enterprise zone hiring & sales or use tax credit carryover from Section B, column (d) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 17b Code: 199 Manufacturers' investment credit carryover from Section B, column (d) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 18 Adjusted AMT. Enter the balance from line 17b, column (c) here and on Form 100, Side 2, line 30 or Form 109, Side 1, line 13 | <input type="radio"/> | | | <input type="radio"/> | |

Part III Credit for Prior Year AMT

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|--|-----------------------|----------|----|
| 1 Enter the AMT from the 2012 Schedule P (100). See instructions | <input type="radio"/> | 1 | 00 |
| 2 Carryover of unused credit for prior year AMT. See instructions | <input type="radio"/> | 2 | 00 |
| 3 Total available credit. Add line 1 and line 2. Enter here and on Part II, line 9, column (a). | <input type="radio"/> | 3 | 00 |