2020

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



Atta	ach this schedule to Form 540NR.		
Nar	ne(s) as shown on Form 540NR	Your SSN or ITIN	
Pa	rt I Alternative Minimum Taxable Income (AMTI) Important: See instructions for information regarding	 g California/federal differences	
	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard	,	
	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 2½% (.025)		
	of federal Form 1040 or 1040-SR, line 11	© 2	00
3	Personal property taxes and real property taxes. See instructions		00
	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions		
	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	7	00
	Post-1986 depreciation. See instructions		00
	Adjusted gain or loss. See instructions		
	Incentive stock options 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		
13	Other. Enter the amount, if any, for each item, a through I, and enter the total on line 13. See instructions.		
	a Circulation expenditures a	00	
	b Depletion	00	
	c Installment sales	00	
	d Intangible drilling costs	00	
	e Long-term contracts e	0.0	
	f Loss limitations		
	g Mining costs g g		
	h Patron's adjustment	00	
	i Pollution control facilities	00	
	j Research and experimental costs		
	k Tax shelter farm activities	00	
	Related adjustments		
	Add amounts on line a through line I		00
14	Total Adjustments and Preferences. Combine line 1 through line 13		
	Enter taxable income from Form 540NR, line 19. See instructions		00
	Net operating loss (NOL) deduction from Schedule CA (540NR), Part II, Section B, line 8b, line 8d, and line 8		
	column B. Enter as a positive amount		00
17			00)
	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip		
	and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing sta		
	see instructions		00)
	Single or married/RDP filing separately		
	Married/RDP filing jointly or qualifying widow(er) \$406,687		
	Head of household		ı
19	Combine line 14 through line 18		00
	Alternative minimum tax NOL deduction. See instructions		00
	Alternative Minimum Taxable Income. Subtract line 20 from line 19 (if married/RDP filing separately and lin		
	is more than \$386,350, see instructions)		00

Part II Alternative Minimum Tax (AMT)

If your filing status is:	
Married/RDP filing perparately Married/RDP filing perparately \$186.946 \$49,851 If Part I, line 21 is more than the amount shown above for your filing status, see instructions. 3 Subtract line 22 from Part I, line 21. If zero or less, enter -0 - See instructions. 4 Total Tentative Minimum Tax (TMT), Multiply line 23 by 7% (.07). 4 Total Tentative Minimum Tax (TMT), Multiply line 23 by 7% (.07). 5 California adjusted gross income (AGI) from Schedule CA (540NR), Part IV, line 1. 6 OLO adjustment, if any, included on Schedule CA (540NR), Part IV, line 1. 7 Alternative Minimum Tax Income (AMT) exclusion. See instructions 8 26 7 Alternative Minimum Tax Income (AMT) exclusion is see instructions 9 27 7 Alternative Minimum Tax Income (AMT) exclusion is see instructions 9 a linvestment interest expense. See instructions before completing. a investment interest expense. See instructions before completing. a investment interest expense. See instructions before completing. a investment interest expense. See instructions before completing. a linvestment interest expense. See instructions before completing. a linvestment interest expense. See instructions before completing. a linvestment interest expense. See instructions see instructions. 9 (100 j Intangible drilling costs. 9	
Married/RDP filing separately in Part I, line 21 is more than the amount shown above for your filing status, see instructions. 3 Subtract line 22 from Part I, line 21 if zero or less, enter -0. See instructions. 3 Cubtract line 22 from Part I, line 21 if zero or less, enter -0. See instructions. 4 Total Tentative Minimum Tax (TMT), Multiply line 23 by 7%, (07). 5 24 5 Total Fantative Minimum Tax (TMT), Multiply line 23 by 7%, (07). 6 California adjusted gross income (AGI) from Schedule CA (540NR), Part II, Section B, line 8, column E. Enter as a positive number. 7 Alternative Minimum Tax Income (AMTI) exclusion. See instructions. 8 Combine line 25 through line 27. 8 Adjustments and Preferences. See instructions before completing. 9 a Investment interest expense © 00 j Intangible drilling costs. 9 00 part of lines of the seed of the completing of the com	0
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e Passive activities	
f Beneficiaries of estates & trusts	
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Add line a through line r and enter total here. Object Combine line 28 and line 29	
Add line a through line r and enter total here	
Add line a through line r and enter total here Combine line 28 and line 29. California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions. California AMT AGI. Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33. 32 33 33 34 35 36 37 38 38 38 39 39 30 30 30 30 30 30 30 30	
I Itemized deductions included in Part I. a Medical and dental expense, enter amount from Part I, line 2	
a Medical and dental expense, enter amount from Part I, line 2	
b Personal property taxes and real property taxes, enter amount from Part I, line 3 b	
c Interest on home mortgage, enter amount from Part I, line 4	
d Miscellaneous itemized deductions, enter amount from Part I, line 5 • d • d • 000 e Investment interest expense adjustment, enter amount from Part I, line 7 • e • 000 Combine line a through line e • 34	
e Investment interest expense adjustment, enter amount from Part I, line 7 .	
Combine line a through line e	
Total AMT Itemized Deductions. Combine line 33 and line 34 Total AMTI. Enter the amount from Part I, line 21 Total AMT AGI. Add line 35 and line 36 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000 AMT Itemized Deductions. Multiply line 35 by line 38 Prorated AMT Itemized Deductions. Multiply line 35 by line 38 California AMTI. Subtract line 39 from line 32 California AMT. Enter the amount from line 24 California AMT Rate. Divide line 41 by amount from Part I, line 21 California TMT. Multiply line 40 by line 42 Regular Tax. Enter the amount from Form 540NR, line 37 Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Form 540NR, line 71.	1.
Total AMT AGI. Add line 35 and line 36	
7 Total AMT AGI. Add line 35 and line 36. 8 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000. 9 Prorated AMT Itemized Deductions. Multiply line 35 by line 38. 9 Prorated AMTI. Subtract line 39 from line 32. 1 Total TMT. Enter the amount from line 24. 1 California AMT Rate. Divide line 41 by amount from Part I, line 21. 1 California TMT. Multiply line 40 by line 42. 1 Regular Tax. Enter the amount from Form 540NR, line 37. 1 Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Form 540NR, line 71.	
AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000. Prorated AMT Itemized Deductions. Multiply line 35 by line 38. California AMTI. Subtract line 39 from line 32. Total TMT. Enter the amount from line 24. California AMT Rate. Divide line 41 by amount from Part I, line 21. California TMT. Multiply line 40 by line 42. Regular Tax. Enter the amount from Form 540NR, line 37. Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Form 540NR, line 71.	
Prorated AMT Itemized Deductions. Multiply line 35 by line 38. California AMTI. Subtract line 39 from line 32. Total TMT. Enter the amount from line 24. California AMT Rate. Divide line 41 by amount from Part I, line 21. California TMT. Multiply line 40 by line 42. Regular Tax. Enter the amount from Form 540NR, line 37. Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Form 540NR, line 71.	
California AMTI. Subtract line 39 from line 32	
Total TMT. Enter the amount from line 24	
California AMT Rate. Divide line 41 by amount from Part I, line 21	
California TMT. Multiply line 40 by line 42	
Regular Tax. Enter the amount from Form 540NR, line 37	
5 Alternative Minimum Tax. Subtract line 44 from line 43. If zero or less enter -0- here and on Form 540NR, line 71.	
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CONTINUE TO PART III TO TIQUES VOUS ALLOWAND CROUTS LIT VOU NAVO A CARRIVOVOS CROUT FOR COLOR COMMORCIAL COLOR	
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energy, also enter the result on Side 3, Part III, Section C, line 22 or 23). If you make estimated tax payments for taxable year 2021, enter amount from line 45 on the 2021 Form 540-ES, California Estimated Tax Worksheet, line 16 • 45	

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	00
2 Enter the tentative minimum tax from Side 2, Part II, line 43				● 2	0(
Section A – Credits that reduce excess regular tax.		(a) Credit amount	(b)* Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
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			<u> </u>	
A1 Credits that reduce excess tax and have no carryover provisions.					
4 Code: 162 Prison inmate labor credit (FTB 3507)		<u> </u>	<u> </u>	<u> </u>	
5 Code: 232 Child and dependent care expenses credit (FTB 3506)	5	•	•	•	
A2 Credits that reduce excess tax and have carryover provisions. See instructions.					
6 Code: O Credit Name:		<u> </u>	<u> </u>	<u> </u>	<u> </u>
7 Code: O Credit Name:		<u> </u>	•	•	<u> </u>
8 Code: O Credit Name:		<u> </u>	<u> </u>	<u> </u>	<u> </u>
9 Code: • Credit Name:		<u> </u>	<u> </u>	<u> </u>	<u> </u>
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.					
12 Code: 170 Credit for joint custody head of household					
Credit from Credit					
Form 540NR, X Percentage =	12	•	•	•	
See line 51 instructions on Form 540NR.					
13 Code: 173 Credit for dependent parent					
Credit from Credit					
Form 540NR, X Percentage =	13	•	•	•	
See line 52 instructions on Form 540NR.					
14 Code: 163 Credit for senior head of household					
Credit from Credit					
Form 540NR, X Percentage =	14	<u> </u>	•	•	
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.	40			•	
16 Code: ● Credit Name: 17 Code: ● Credit Name:			<u> </u>	•	OO
<u> </u>		_	<u> </u>	•	
<u> </u>	18	<u>•</u>			<u> </u>
19 Code: Credit Name:	19		•	•	•
B3 Other state tax credit	20	•	•	•	
20 Code: 187 Other state tax credit	20				
Section C – Credits that may reduce alternative minimum tax.	24			•	
21 Enter your alternative minimum tax from Side 2, Part II, line 45		_	•	•	•
22 Code: 180 Solar energy credit carryover from Section B2, column (d)	22				
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	22	•		•	•
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on	23				
Form 540NR, line 71	24			•	
	24				

^{*}If the taxpayer is subject to the business credit limitation, the total of the business credits in Part III, column (b) cannot exceed \$5,000,000. See instructions.