

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	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24	<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 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			
A1 Credits that reduce excess tax and have no carryover provisions.				
4	Code: 162 Prison inmate labor credit (FTB 3507) 4	<input type="radio"/>		
5	Code: 232 Child and dependent care expenses credit (FTB 3506) 5	<input type="radio"/>		
A2 Credits that reduce excess tax and have carryover provisions. See instructions.				
6	Code: <input type="radio"/> Credit Name: 6	<input type="radio"/>		<input type="radio"/>
7	Code: <input type="radio"/> Credit Name: 7	<input type="radio"/>		<input type="radio"/>
8	Code: <input type="radio"/> Credit Name: 8	<input type="radio"/>		<input type="radio"/>
9	Code: <input type="radio"/> Credit Name: 9	<input type="radio"/>		<input type="radio"/>
10	Code: 188 Credit for prior year alternative minimum tax 10	<input type="radio"/>		<input type="radio"/>
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 12	<input type="radio"/>		
13	Code: 173 Credit for dependent parent 13	<input type="radio"/>		
14	Code: 163 Credit for senior head of household 14	<input type="radio"/>		
15	Nonrefundable renter's credit 15	<input type="radio"/>		
B2 Credits that reduce net tax and have carryover provisions. See instructions.				
16	Code: <input type="radio"/> Credit Name: 16	<input type="radio"/>		<input type="radio"/>
17	Code: <input type="radio"/> Credit Name: 17	<input type="radio"/>		<input type="radio"/>
18	Code: <input type="radio"/> Credit Name: 18	<input type="radio"/>		<input type="radio"/>
19	Code: <input type="radio"/> Credit Name: 19	<input type="radio"/>		<input type="radio"/>
B3 Other state tax credit.				
20	Code: 187 Other state tax credit 20	<input type="radio"/>		
B4 Pass-through entity elective tax credit. See instructions.				
21	Code: 242 Pass-through entity elective tax credit 21	<input type="radio"/>		<input type="radio"/>
Section C - Credits that may reduce alternative minimum tax.				
22	Enter your alternative minimum tax from Side 1, Part II, line 26 22			
23	Code: 180 Solar energy credit carryover from Section B2, column (d) 23	<input type="radio"/>		<input type="radio"/>
24	Code: 181 Commercial solar energy credit carryover from Section B2, column (d) 24	<input type="radio"/>		<input type="radio"/>
25	Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540, line 61 25			