

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 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

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 Part I, line 21. If zero or less, enter -0-. See instructions. 23 00
- 24 Total Tentative Minimum Tax (TMT). Multiply line 23 by 7% (.07). 24 00
- 25 California adjusted gross income (AGI) from Schedule CA (540NR), Part IV, line 1. 25 00
- 26 NOL adjustment, if any, included on Schedule CA (540NR), Part II, Section B, line 9b1, line 9b2, and line 9b3, column E. Enter as a positive number. 26 00
- 27 Alternative Minimum Tax Income (AMTI) exclusion. See instructions. 27 (00)
- 28 Combine line 25 through line 27. 28 00

29 Adjustments and Preferences. See instructions before completing.

- a Investment interest expense 00 j Intangible drilling costs 00
- b Post-1986 depreciation 00 k Long-term contracts 00
- c Adjusted gain or loss 00 l Loss limitations 00
- d Incentive stock options and QSOs 00 m Mining costs 00
- e Passive activities 00 n Patron's adjustment 00
- f Beneficiaries of estates & trusts 00 o Pollution control facilities 00
- g Circulation expenditures 00 p Research and experimental costs 00
- h Depletion 00 q Tax shelter farm activities 00
- i Installment sales 00 r Related adjustments 00

- Add amounts on line a through line r, and enter total here. 29 00
- 30 Combine line 28 and line 29. 30 00
- 31 California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions. 31 00
- 32 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 00
- 33 Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), Part III, line 28. 33 00

34 Itemized deductions included in Part I.

- a Medical and dental expense, enter amount from Part I, line 2. a 00
- b Personal property taxes and real property taxes, enter amount from Part I, line 3. b 00
- c Interest on home mortgage, enter amount from Part I, line 4. c 00
- d Miscellaneous itemized deductions, enter amount from Part I, line 5. d 00
- e Investment interest expense adjustment, enter amount from Part I, line 7. e 00

- 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
- 36 Total AMTI. Enter the amount from Part I, line 21. 36 00
- 37 Total AMT AGI. Add line 35 and line 36. 37 00
- 38 AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000. 38
- 39 Prorated AMT Itemized Deductions. Multiply line 35 by line 38. 39 00
- 40 California AMTI. Subtract line 39 from line 32. 40 00
- 41 Total TMT. Enter the amount from line 24. 41 00
- 42 California AMT Rate. Divide line 41 by amount from Part I, line 21. 42
- 43 California TMT. Multiply line 40 by line 42. 43 00
- 44 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 less, enter -0- here and on Form 540NR, line 71. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 23 or 24). If you make estimated tax payments for taxable year 2024, enter amount from line 45 on the 2024 Form 540-ES, California Estimated Tax Worksheet, line 16. 45 00