

**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 \_\_\_\_\_ 00

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A - Credits that reduce excess regular tax.</b>				
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			<input type="radio"/>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4 Code: 162 Prison inmate labor credit (FTB 3507) . . . . . 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
5 Code: 232 Child and dependent care expenses credit (FTB 3506) . . . . . 5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>A2 Credits that reduce excess tax and have carryover provisions. See instr.</b>				
6 Code: <input type="radio"/> Credit Name: _____ 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Code: <input type="radio"/> Credit Name: _____ 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Code: <input type="radio"/> Credit Name: _____ 8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Code: <input type="radio"/> Credit Name: _____ 9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Code: 188 Credit for prior year alternative minimum tax 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Section B - Credits that may reduce tax below tentative minimum tax.</b>				
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			<input type="radio"/>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
12 Code: 170 Credit for joint custody head of household Credit from _____ Credit Form 540NR, _____ X Percentage _____ = 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
13 Code: 173 Credit for dependent parent Credit from _____ Credit Form 540NR, _____ X Percentage _____ = 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
14 Code: 163 Credit for senior head of household Credit from _____ Credit Form 540NR, _____ X Percentage _____ = 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
15 Nonrefundable renter's credit . . . . . 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>B2 Credits that reduce net tax and have carryover provisions. See instr.</b>				
16 Code: <input type="radio"/> Credit Name: _____ 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Code: <input type="radio"/> Credit Name: _____ 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Code: <input type="radio"/> Credit Name: _____ 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Code: <input type="radio"/> Credit Name: _____ 19	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>B3 Other state tax credit</b>				
20 Code: 187 Other state tax credit . . . . . 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	
<b>B4 Pass-through entity elective tax credit. See instructions</b>				
21 Code: 242 Pass-through entity elective tax credit . . . . . 21		<input type="radio"/>		<input type="radio"/>
<b>Section C - Credits that may reduce alternative minimum tax.</b>				
22 Enter your alternative minimum tax from Side 2, Part II, line 45- . . . . . 22			<input type="radio"/>	
23 Code: 180 Solar energy credit carryover from Section B2, column (d) . . . . . 23	<input type="radio"/>	<input type="radio"/>	<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"/>	<input type="radio"/>	<input type="radio"/>
25 Adjusted AMT. Enter the balance from line 24, column (c) here and on Form 540NR, line 71 . . . . . 25			<input type="radio"/>	