

California Adjustments —
Nonresidents or Part-Year Residents

2021

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return
SSN or ITIN

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.

During 2021:

1 My California (CA) Residency (Check one)
a Myself: Nonresident Part-Year Resident Resident
b Spouse: Nonresident Part-Year Resident Resident
2 a I was domiciled in (enter two letter code, see instructions)
b I was in the military and stationed in (enter two letter code).
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)
5 I was a CA nonresident the entire year (enter state of residence).
6 The number of days I spent in CA for any purpose was:
7 I owned a home/property in CA (enter Y for Yes, N for No)
8 Before 2021: I was a CA resident for the period of

Part II Income Adjustment Schedule

Table with 5 columns: Section A - Income, A Federal Amounts, B Subtractions, C Additions, D Total Amounts Using CA Law As If You Were a CA Resident, E CA Amounts. Rows include Wages, salaries, tips, etc.; Taxable interest; Ordinary dividends; IRA distributions; Pensions and annuities; Social security benefits; Capital gain or (loss); Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss); Other gains or (losses); Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation.

Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
8	Other income:					
a	Federal net operating loss 8a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b	Gambling income 8b	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
c	Cancellation of debt 8c	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	Foreign earned income exclusion from federal Form 2555 8d	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	Taxable Health Savings Account distribution 8e	<input type="radio"/>	<input type="radio"/>			
f	Alaska Permanent Fund dividends . . . 8f	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
g	Jury duty pay 8g	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
h	Prizes and awards 8h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
i	Activity not engaged in for profit income 8i	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
j	Stock options 8j	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 8k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
l	Olympic and Paralympic medals and USOC prize money 8l	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
m	IRC Section 951(a) inclusion 8m	<input type="radio"/>	<input type="radio"/>			
n	IRC Section 951A(a) inclusion 8n	<input type="radio"/>	<input type="radio"/>			
o	IRC Section 461(l) excess business loss adjustment 8o	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	Taxable distributions from an ABLE account 8p	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
z	Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a	Total other income. Add lines 8a through 8z 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1	Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b4	Student loan discharged due to closure of a for-profit school 9b4	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 (as applicable) in each column. See instructions. Go to Section C 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
Section C — Adjustments to Income from federal Schedule 1 (Form 1040)	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
11 Educator expenses 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Health savings account deduction 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Deductible part of self-employment tax. See instructions 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed SEP, SIMPLE, and qualified plans 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Self-employed health insurance deduction. See instructions 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
18 Penalty on early withdrawal of savings . . . 18	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
19a Alimony paid. b Enter recipient's: SSN <input checked="" type="radio"/> _____ - _____ Last name <input checked="" type="radio"/> _____ 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 IRA deduction 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Student loan interest deduction 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
22 Reserved for future use 22					
23 Archer MSA deduction 23	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
24 Other adjustments:					
a Jury duty pay 24a	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
d Reforestation amortization and expenses 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Repayment of supplemental unemployment benefits under the Trade Act of 1974 24e	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Contributions to IRC Section 501(c)(18)(D) pension plans . . 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Section C — Adjustments to Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25	Total other adjustments. Add lines 24a through 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in each column, A through E	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in each column, A through E. See instructions.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions
Check the box if you did NOT itemize for federal but will itemize for California

Medical and Dental Expenses See instructions.		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
1	Medical and dental expenses	<input checked="" type="radio"/>		
2	Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/>		
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Taxes You Paid

5a	State and local income tax or general sales taxes	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
5b	State and local real estate taxes	<input checked="" type="radio"/>		
5c	State and local personal property taxes	<input checked="" type="radio"/>		
5d	Add line 5a through line 5c.	<input checked="" type="radio"/>		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

8a	Home mortgage interest and points reported to you on federal Form 1098	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d	Mortgage insurance premiums.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
8e	Add line 8a through line 8d.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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Other Itemized Deductions

16	Other—from list in federal instructions	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

18 **Total.** Combine line 17 column A less column B plus column C 18

Job Expenses and Certain Miscellaneous Deductions

- 19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. 19
- 20 Tax preparation fees. 20
- 21 Other expenses- investment, safe deposit box, etc. List type 21
- 22 Add line 19 through line 21 22
- 23 Enter amount from federal Form 1040 or 1040-SR, line 11
- 24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24
- 25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25
- 26 **Total Itemized Deductions.** Add line 18 and line 25. 26
- 27 Other adjustments. See instructions. Specify. 27
- 28 Combine line 26 and line 27. 28
- 29 **Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**
 Single or married/RDP filing separately \$212,288
 Head of household \$318,437
 Married/RDP filing jointly or qualifying widow(er) \$424,581
- No.** Transfer the amount on line 28 to line 29.
- Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 29
- 30 **Enter the larger of the amount on line 29 or your standard deduction listed below**
 Single or married/RDP filing separately. See instructions. \$4,803
 Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606 30

Part IV California Taxable Income

- 1 **California AGI.** Enter your California AGI from Part II, line 27, column E 1
- 2 Enter your deductions from line 30 2
- 3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3
- 4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 4
- 5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5