

2022 California Capital Gain or Loss Adjustment

D (540NR)

Name(s) as shown on return

SSN or ITIN

| | (a) Description of property Example: 100 shares of "Z" Co. | (b) Sales price | (c) Cost or other basis | (d) Loss If (c) is more than (b), subtract (b) from (c) | (e) Gain If (b) is more than (c), subtract (c) from (b) |
|---|--|-----------------------|----------------------------|--|--|
| 1 | | | | | |
| a | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| b | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| c | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| d | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| e | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| f | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| g | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| h | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| i | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| j | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| k | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| l | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| m | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| n | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| o | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| p | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| q | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| r | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| s | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| t | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| u | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| v | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

2 Net gain or (loss) shown on California Schedule(s) K-1 (100S, 541, 565, and 568)..... 2 _____

3 Capital gain distributions (federal Form 1099-DIV, box 2a) 3 _____

4 Total 2022 gain from all sources. Add column (e) amounts of line 1, line 2, and line 3 4 _____

5 2022 loss. Add column (d) amounts of line 1 and line 2. 5 (_____)

6 California capital loss carryover from 2021, if any. See instructions. 6 (_____)

7 Total 2022 loss. Add line 5 and line 6. 7 (_____)

8 Net gain or (loss). Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 8 _____

9 If line 8 is a loss, enter the smaller of: a the loss on line 8.
 b \$3,000 (\$1,500 if married/RDP filing separate). See instructions 9 (_____)

10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7 10 _____

11 Enter the California gain from line 8 or (loss) from line 9 11 _____

12a If line 10 is **more** than line 11, enter the difference here and on Sch. CA (540NR), Part II, Section A, line 7, col. B 12a _____

 b If line 10 is **less** than line 11, enter the difference here and on Sch. CA (540NR), Part II, Section A, line 7, col. C 12b _____