2023 California Capital Gain or Loss Adjustment

Name(s) as shown on return

D (540NR)

SSN or ITIN

1 Contract of 1 = 00. subtract (b) from (c) subtract (c) from (b) a • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • • •		(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).	(e) Gain If (b) is more than (c),	
b 0 0 0 0 c 0 0 0 0 0 d 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 g 0 0 0 0 0 0 g 0 0 0 0 0 0 g 0 0 0 0 0 0 g 0 0 0 0 0 0 g 0	1	Example. Too shares of Z Co.			subtract (b) from (c)	subtract (c) from (b)	
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 2 Net gain or (loss) shown on California Sched ule(s) K-1 (100S, 541, 565, and 568)	u	\odot	\odot		\odot		
 3 Capital gain distributions (federal Form 1099-DIV, box 2a)	v	\overline{ullet}	\odot	\odot	۲	\odot	
 4 Total 2023 gain from all sources. Add column (e) amounts of line 1, line 2, and line 3	2	Net gain or (loss) shown on California Schedule(s)	K-1 (100S, 541, 565,	and 568) 2	\odot	\odot	
 5 2023 loss. Add column (d) amounts of line 1 and line 2	3	Capital gain distributions (federal Form 1099-DIV, box 2a)					
 6 California capital loss carryover from 2022, if any. See instructions. 7 Total 2023 loss. Add line 5 and line 6. 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 Met gain or (loss). Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. 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. 11 Enter the California gain from line 8 or (loss) from line 9. 12 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. 	4	Fotal 2023 gain from all sources. Add column (e) amounts of line 1, line 2, and line 3					
 7 Total 2023 loss. Add line 5 and line 6	5						
 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	6						
 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	7						
b \$3,000 (\$1,500 if married/RDP filing separate). See instructions	8						
10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7 10	9						
 11 Enter the California gain from line 8 or (loss) from line 9	10						
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							