

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 6 as a supporting California schedule.

Name(s) as shown on tax return	SSN or ITIN
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Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2024.

During 2024:

- 1 My California (CA) Residency (Check one)
 a Myself: Nonresident Part-Year Resident Resident b Spouse: Nonresident Part-Year Resident Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/>	<input type="radio"/>
b I was in the military and stationed in (enter two letter code).	<input type="radio"/>	<input checked="" type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input checked="" type="radio"/>	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/>	<input checked="" type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence).	<input type="radio"/>	<input checked="" type="radio"/>
6 The number of days I spent in CA for any purpose was:	<input type="radio"/>	<input checked="" type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input type="radio"/>	<input checked="" type="radio"/>
8 Before 2024: I was a CA resident for the period of	<input type="radio"/>	<input checked="" type="radio"/>

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	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)
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
b Household employee wages not reported on federal Form(s) W-2. 1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a. 1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions. 1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29. 1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 . . . 1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions. . 1h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i 1z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/> 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
a <input type="radio"/> 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
a <input type="radio"/> 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/> 5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> 6b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions . . . 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B — Additional Income

from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes. 1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 a Alimony received. See instructions. . . . 2a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

		A	B	C	D	E
Section B — Additional Income Continued		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)
3	Business income or (loss). See instructions. 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Other gains or (losses) 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Farm income or (loss) 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Unemployment compensation 7	<input type="radio"/>	<input type="radio"/>			
8	Other income:					
a	Federal net operating loss 8a	<input type="radio"/> ()		<input type="radio"/>		
b	Gambling 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"/>	<input type="radio"/>
d	Foreign earned income exclusion from federal Form 2555 8d	<input type="radio"/> ()		<input type="radio"/>		
e	Income from federal Form 8853 8e	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f	Income from federal Form 8889 8f	<input type="radio"/>	<input type="radio"/>			
g	Alaska Permanent Fund dividends 8g	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
h	Jury duty pay 8h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
i	Prizes and awards 8i	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
j	Activity not engaged in for profit income 8j	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
k	Stock options 8k	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
l	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 8l	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
m	Olympic and Paralympic medals and USOC prize money 8m	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
n	IRC Section 951(a) inclusion 8n	<input type="radio"/>	<input type="radio"/>			
o	IRC Section 951A(a) inclusion 8o	<input type="radio"/>	<input type="radio"/>			
p	IRC Section 461(l) excess business loss adjustment 8p	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
q	Taxable distributions from an ABL account 8q	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
r	Scholarship and fellowship grants not reported on federal Form(s) W-2 8r	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	<input type="radio"/> ()			<input type="radio"/> ()	<input type="radio"/> ()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
u	Wages earned while incarcerated 8u	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
v	Digital assets received as ordinary income not reported elsewhere. See instructions 8v	<input type="radio"/>	<input type="radio"/>	<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 line 8a through line 8z 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
Section B — Additional Income Continued	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)
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 deduction from form FTB 3805Z, FTB 3807, or FTB 3809 .. 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10 Total. Add Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Section C — Adjustments to Income from federal Schedule 1 (Form 1040)					
11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction. 13	<input type="radio"/>	<input type="radio"/>			
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
16 Self-employed SEP, SIMPLE, and qualified plans. 16	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
18 Penalty on early withdrawal of savings. 18	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
19 a Alimony paid. b Enter recipient's: SSN <input type="radio"/> _____ Last name <input type="radio"/> _____ 19a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 IRA deduction 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction 21	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Reserved for future use 22					
23 Archer MSA deduction 23	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24 Other adjustments:					
a Jury duty pay 24a	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
b Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input type="radio"/>	<input type="radio"/>			
d Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
f Contributions to IRC Section 501(c)(18)(D) pension plans .. 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>

Section C — Adjustments to 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)
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"/>
25	Total other adjustments. Add line 24a through line 24z. 25	<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 26	<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. . . . 27	<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

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

Taxes You Paid		A	B	C
5a	State and local income tax or general sales taxes. 5a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
5b	State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c	State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d	Add line 5a through line 5c. 5d	<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. 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid		A	B	C
8a	Home mortgage interest and points reported to you on federal Form 1098. 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098. 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098. 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d	Reserved for future use 8d			
8e	Add line 8a through line 8c. 8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest. 9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9. 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

Part III Adjustments to Federal Itemized Deductions
Continued

A Federal Amounts
(from federal Schedule A
(Form 1040))

B Subtractions
See instructions

C Additions
See instructions

Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses).
Attach federal Form 4684. See instructions. **15**

Other Itemized Deductions

16 Other—from list in federal instructions. **16**

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C. **17**

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 **\$244,857**

Head of household **\$367,291**

Married/RDP filing jointly or qualifying surviving spouse/RDP. **\$489,719**

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 shown below:

Single or married/RDP filing separately. See instructions. **\$5,540**

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP. **\$11,080** **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**