TAXABLE YEAR

SCHEDULE

2025 California Capital Gain or Loss Adjustment

D (540NR)

Name(s) as shown on return

SSN or ITIN

1	(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)
a					
b					
c					
d					
e					
f					
g					
h					
i					
j					
k					
l					
m					
n					
o					
p					
q					
r					
s					
t					
u					
v					

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 2025 gain from all sources. Add column (e) amounts of line 1, line 2, and line 3 4

5 2025 loss. Add column (d) amounts of line 1 and line 2. . . . . 5 ( )

6 California capital loss carryover from 2024, if any. See instructions. . . . . 6 ( )

7 Total 2025 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 separately). See instructions . . . . 9 ( )

10 Enter the gain or (loss) from federal Form 1040 or 1040-SR, line 7a 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 7a, 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 7a, col. C . . . 12b

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