

California Adjustments — Nonresidents or Part-Year Residents

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 2019.

During 2019:

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

Table with 2 columns: Yourself, Spouse/RDP. Rows 2-8 detailing residency information such as domicile, military status, and days spent in CA.

Part II Income Adjustment Schedule

Main table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows include Section A (Income from federal Form 1040) and Section B (Additional Income).

	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)
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 California lottery winnings		<input type="radio"/>	a		
b Disaster loss deduction from FTB 3805V		<input type="radio"/>	b		
c Federal NOL (Schedule 1 (Form 1040 or 1040-SR), line 8)			c	<input type="radio"/>	
d NOL deduction from FTB 3805V 8	<input type="radio"/>	<input type="radio"/>	d	<input type="radio"/>	<input type="radio"/>
e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input type="radio"/>	e		
f Other (describe): <input type="radio"/>		<input type="radio"/>	f		
g Student loan discharged due to closure of a for-profit school		<input type="radio"/>	g		
9 Total. Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C 9	<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 or 1040-SR)	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)
10 Educator expenses 10	<input type="radio"/>	<input type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Health savings account deduction 12	<input type="radio"/>	<input type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions 13	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Deductible part of self-employment tax 14	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans 15	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
16 Self-employed health insurance deduction 16	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
17 Penalty on early withdrawal of savings 17	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
18a Alimony paid. b Enter recipient's: SSN <input type="radio"/> _____ Last name <input type="radio"/> _____ 18a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 IRA deduction 19	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
20 Student loan interest deduction 20	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Tuition and fees 21	<input type="radio"/>	<input type="radio"/>			
22 Add line 10 through line 21 in each column, A through E 22	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23 Total. Subtract line 22 from line 9 in each column, A through E. See instructions. 23	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input 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 or 1040-SR))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1 Medical and dental expenses <input checked="" type="radio"/>	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="radio"/>	2			
3 Multiply line 2 by 10% (0.075) <input checked="" type="radio"/>	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4	<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"/>	5a	<input checked="" type="radio"/>		
5b State and local real estate taxes <input checked="" type="radio"/>	5b	<input checked="" type="radio"/>		
5c State and local personal property taxes <input checked="" type="radio"/>	5c	<input checked="" type="radio"/>		
5d Add lines 5a through 5c <input checked="" type="radio"/>	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 <input checked="" type="radio"/>	5e	<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"/>
7 Add lines 5e and 6 <input checked="" type="radio"/>	7	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check <input checked="" type="radio"/>	11	<input checked="" type="radio"/>		<input checked="" type="radio"/>
12 Other than by cash or check <input checked="" type="radio"/>	12	<input checked="" type="radio"/>		<input checked="" type="radio"/>
13 Carryover from prior year <input checked="" type="radio"/>	13	<input checked="" type="radio"/>		<input checked="" type="radio"/>
14 Add lines 11 through 13 <input checked="" type="radio"/>	14	<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"/>	15	<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"/>	16	<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"/>	17	<input checked="" type="radio"/>		<input checked="" type="radio"/>

18 Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18			<input type="text"/>
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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 lines 19 through 21. 22
- 23 Enter amount from federal Form 1040 or 1040-SR, line 8b
- 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 \$200,534
 Head of household \$300,805
 Married/RDP filing jointly or qualifying widow(er) \$401,072
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 \$4,537
 Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,074 30

Part IV California Taxable Income

- 1 **California AGI.** Enter your California AGI from Part II, line 23, column E 1
- 2 Enter your deductions from line 30 2
- 3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, 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