California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

Important: Attach this schedule behind Lon	g Form 540NR, Si	de 4 as a supporti	ng California sched	dule.	
Name(s) as shown on tax return		SSN or ITIN			
Part I Residency Information. Complete all lin	on that apply to you a	nd your angues /PDP	for toyable year 2016		T - T
During 2016:	es man appry to you a	iiu your spouse/hdp	ior laxable year 2010	•	
1 My California (CA) Residency (Check one)					
a Myself: ● Nonresident ● Part-Year F	Resident 💿 Reside	ent b Spou	se: Nonresiden	t Part-Year Res	sident • Resident
, ,,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0		Yourself		Spouse/RDP
2 a I was domiciled in (enter two letter code, see i	nstructions)				Οροασο/ποι
b I was in the military and stationed in (enter two					
3 I became a CA resident (enter state of prior resid	·		_	_	//
4 I became a CA nonresident (enter new state of re	esidence and date (mn	n/dd/yyyy) of move).	•//	•	//
5 I was a CA nonresident the entire year (enter star	·		_		
6 The number of days I spent in CA for any purpos				•	
7 I owned a home/property in CA (enter Y for Yes,	N for No)			_ 👲	_
8 Before 2016: I was a CA resident for the period of	0†			 •/_	/
Don't II I Income Adjustment Cohedule			<u>•//</u>		/ I
Part II Income Adjustment Schedule Section A — Income	A Federal Amounts	B Subtractions	C	ע Total Amounts	CA Amounts
Section A — Income	(taxable amounts from	See instructions	See instructions	Using CA Law	(income earned or
	your federal tax return)	(difference between CA & federal law)	(difference between CA & federal law)	As If You Were a CA Resident	received as a CA resident and income
				(subtract col. B from col. A; add col. C	earned or received from CA sources
				to the result)	as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C7	•	lacksquare	•		lacksquare
8 Taxable interest. (b)8(a)	•	•	•	•	•
9 Ordinary dividends. See instructions.					
(b) (b) (c) (10) (b) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	•	•	•	•	•
and local income taxes	•	•			
11 Alimony received. See instructions11	•		•	•	•
12 Business income or (loss)	•	•	•	•	•
13 Capital gain or (loss). See instructions 13	•	•	•	•	\odot
14 Other gains or (losses)	•	•	•	•	ledot
15 IRA distributions. See instructions.					
(a) •		•	•	•	•
(a) •16(b)	lacktriangle	ledown	•	lacktriangle	\odot
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc	lacksquare	lacksquare	•		•
18 Farm income or (loss)	•	•	•	•	•
19 Unemployment compensation	•	•			
20 Social security benefits. (a) 20(b)		•			
21 Other income.					
a California lottery winnings		a 💿	a		
b Disaster loss deduction from FTB 3805V		b •	b		
c Federal NOL (Form 1040, line 21)	J	C	C •		
d NOL deduction from FTB 3805V 21		d (•)	d	21 ①	21 💿
e NOL from FTB 3805D, FTB 3805Z,		u <u>•</u>	u		
FTB 3806, FTB 3807, or FTB 3809		e <u>•</u>	е		
f Other (describe):		f 💿	f 💿		
22 a Total: Combine line 7 through line 21					<u> </u>
in each column. Continue to Side 2 22a	•	•	•	•	•

Section B — Adjustments to Income	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)
22 b Enter totals from Side 1, line 22a, col. A through col. E	•	•	•	•	•
23 Educator expenses	•	•			
performing artists, and fee-basis government officials	•		•	•	ledot
25 Health savings account deduction 25	•	•			
26 Moving expenses	•			•	lacktriangle
27 Deductible part of self-employment tax 27	<u>•</u>			•	•
28 Self-employed SEP, SIMPLE, and					
qualified plans	<u>•</u>			<u>•</u>	<u>•</u>
29 Self-employed health insurance deduction 29	•			•	•
30 Penalty on early withdrawal of savings 30 31a Alimony paid. b Enter recipient's:	•			•	•
SSN •31a	•		•	•	•
32 IRA deduction	•			•	ledot
33 Student loan interest deduction	•		•	•	ledot
34 Tuition and fees	ledot	lacksquare			
35 Domestic production activities deduction . 35	ledot	•			
36 Add line 23 through line 35 in each column, A through E	•	•	•		•
37 Total. Subtract line 36 from line 22b in each					
column, A through E. See instructions 37	•	•	•	•	lacktriangle
Part III Adjustments to Federal Itemized Dedu					
38 Federal Itemized Deductions. Enter the amour				_	
(or Schedule A (Form 1040NR), lines 1, 5, 6, 13 39 Enter total of federal Schedule A (Form 1040), I	·			38	
or General Sales Tax), and line 8 (foreign taxes				39	
40 Subtract line 39 from line 38	-, ,	•	•		
41 Other adjustments including California lottery lo	osses. See instructions	s. Specify		🖲 41	
42 Combine line 40 and line 41				42	
43 Is your federal AGI (Long Form 540NR, line 13					
Single or married/RDP filing separate					
Head of household					
Married/RDP filing jointly or qualifyin No. Transfer the amount on line 42 to line 43.	g widow(er)		23		
Yes. Complete the Itemized Deductions Worksh	neet in the instructions	for Schedule CA (540	ONR), line 43	43	
44 Enter the larger of the amount on line 43 or yo	our standard deduction	n. See instructions		• 44	
Part IV California Taxable Income				_	
15 California AGI. Enter your California AGI from	line 37, column E			45	
46 Enter your deductions from line 44					
47 Deduction Percentage. Divide line 37, column					
to four places. If the result is greater than 1.00	00, enter 1.0000. If les	ss than zero, enter -0-			
to rour places. It the recall to greater than 1.00				<u> </u>	
48 California Itemized/Standard Deductions. Mul 49 California Taxable Income. Subtract line 48 fro	tiply line 46 by the per				