

California Adjustments —
2013 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 3 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.

During 2013:

Table with 3 columns: Question, Yourself, Spouse/RDP. Rows 1-6 covering residency questions for 2013.

Before 2013:

Table with 3 columns: Question, Yourself, Spouse/RDP. Rows 7-9 covering residency questions before 2013.

Part II Income Adjustment Schedule

Section A — Income

Main income adjustment table with columns A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), and E (CA Amounts). Rows 7-22 covering various income types.

| Income Adjustment Schedule | | A | B | C | D | E |
|-----------------------------------|--|--|--|---|---|--|
| 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 22b | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 23 | Educator expenses 23 | <input type="radio"/> | <input type="radio"/> | | | |
| 24 | Certain business expenses of reservists, performing artists, and fee-basis government officials 24 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 25 | Health savings account deduction 25 | <input type="radio"/> | <input type="radio"/> | | | |
| 26 | Moving expenses 26 | <input type="radio"/> | | | <input type="radio"/> | <input type="radio"/> |
| 27 | Deductible part of self-employment tax 27 | <input type="radio"/> | | | <input type="radio"/> | <input type="radio"/> |
| 28 | Self-employed SEP, SIMPLE, and qualified plans 28 | <input type="radio"/> | | | <input type="radio"/> | <input type="radio"/> |
| 29 | Self-employed health insurance deduction 29 | <input type="radio"/> | | | <input type="radio"/> | <input type="radio"/> |
| 30 | Penalty on early withdrawal of savings 30 | <input type="radio"/> | | | <input type="radio"/> | <input type="radio"/> |
| 31a | Alimony paid. b Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/> 31a | <input type="radio"/> | | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 32 | IRA deduction 32 | <input type="radio"/> | | | <input type="radio"/> | <input type="radio"/> |
| 33 | Student loan interest deduction 33 | <input type="radio"/> | | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 34 | Tuition and fees 34 | <input type="radio"/> | <input type="radio"/> | | | |
| 35 | Domestic production activities deduction 35 | <input type="radio"/> | <input type="radio"/> | | | |
| 36 | Add line 23 through line 31a and line 32 through line 35 in each column, A through E. 36 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| 37 | Total. Subtract line 36 from line 22b in each column, A through E. See instructions. 37 | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Part III Adjustments to Federal Itemized Deductions

- 38 **Federal Itemized Deductions.** Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14) 38 _____
- 39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign taxes **only**) (or Schedule A (Form 1040NR), line 1). See instructions. 39 _____
- 40 Subtract line 39 from line 38 40 _____
- 41 Other adjustments including California lottery losses. See instructions. Specify _____ 41 _____
- 42 Combine line 40 and line 41. 42 _____
- 43 **Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?**
 Single or married/RDP filing separately \$172,615
 Head of household \$258,927
 Married/RDP filing jointly or qualifying widow(er) \$345,235
- No.** Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 43 _____
- 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions 44 _____

Part IV California Taxable Income

- 45 **California AGI.** Enter your California AGI from line 37, column E 45 _____
- 46 Enter your deductions from line 44 46 _____
- 47 **Deduction Percentage.** Divide line 37, column E by line 37, 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- 47 _____
- 48 **California Itemized/Standard Deductions.** Multiply line 46 by the percentage on line 47 48 _____
- 49 **California Taxable Income.** Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- 49 _____