

California Adjustments — 2014 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 2014:

	Yourself	Spouse/RDP
1 a I was domiciled in (enter state or country)	<input type="radio"/>	<input type="radio"/>
b I was in the military and stationed in (enter state or country)	<input type="radio"/>	<input type="radio"/>
2 I became a California resident (enter the state or country of prior residence and date of move) ..	<input type="radio"/>	<input type="radio"/>
3 I became a nonresident (enter new state or country of residence and date of move)	<input type="radio"/>	<input type="radio"/>
4 I was a nonresident of California the entire year (enter state or country of residence)	<input type="radio"/>	<input type="radio"/>
5 The number of days I spent in California (for any purpose) is:	<input type="radio"/>	<input type="radio"/>
6 I owned a home/property in California (enter "Yes" or "No")	<input type="radio"/>	<input type="radio"/>

Before 2014:

	Yourself	Spouse/RDP
7 I was a California resident for the period of (enter dates as mm/dd/yyyy)	<input type="radio"/>	<input type="radio"/>
8 I entered California on (enter date as mm/dd/yyyy)	<input type="radio"/>	<input type="radio"/>
9 I left California on (enter date as mm/dd/yyyy)	<input type="radio"/>	<input type="radio"/>

Part II Income Adjustment Schedule

Section A — Income

	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)
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 Taxable interest. (b) 8(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 Ordinary dividends. See instructions. (b) <input checked="" type="radio"/> 9(a)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10 Taxable refunds, credits, or offsets of state and local income taxes. 10	<input type="radio"/>	<input type="radio"/>			
11 Alimony received. See instructions. 11	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions. 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 IRA distributions. See instructions. (a) <input checked="" type="radio"/> 15(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16 Pensions and annuities. See instructions. (a) <input checked="" type="radio"/> 16(b)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18 Farm income or (loss) 18	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
19 Unemployment compensation 19	<input type="radio"/>	<input type="radio"/>			
20 Social security benefits. (a) <input checked="" type="radio"/> 20(b)	<input type="radio"/>	<input type="radio"/>			
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe):	<input type="radio"/>	a <input type="radio"/> b <input type="radio"/> c <input type="radio"/> d <input type="radio"/> e <input type="radio"/> f <input type="radio"/>	a _____ b _____ c <input type="radio"/> d _____ e _____ f <input type="radio"/>	21 <input type="radio"/>	21 <input type="radio"/>
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2. 22a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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 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 **\$176,413**
- Head of household **\$264,623**
- Married/RDP filing jointly or qualifying widow(er) **\$352,830**
- 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** _____