

California Adjustments —
2015 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 for taxable year 2015.

During 2015:

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 with radio button inputs.

Part II Income Adjustment Schedule

Section A — Income

Main table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows 7-22 detailing income adjustments.

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 **\$178,706**
 Head of household **\$268,063**
 Married/RDP filing jointly or qualifying widow(er) **\$357,417**
- 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** _____