

California Adjustments — 2019 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
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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

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/>	<input type="radio"/>
b I was in the military and stationed in (enter two letter code).	<input type="radio"/>	<input checked="" type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input checked="" type="radio"/>	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/>	<input checked="" type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence).	<input type="radio"/>	<input checked="" type="radio"/>
6 The number of days I spent in CA for any purpose was:	<input type="radio"/>	<input checked="" type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input type="radio"/>	<input checked="" type="radio"/>
8 Before 2019: I was a CA resident for the period of	<input type="radio"/>	<input checked="" type="radio"/>

Part II Income Adjustment Schedule	A	B	C	D	E
Section A — Income from federal 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)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 1	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/> 2b	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> 3b	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> 4b	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input type="radio"/> 4d	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input type="radio"/> 5b	<input checked="" type="radio"/>	<input type="radio"/>			
6 Capital gain or (loss). See instructions 6	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Section B — Additional Income from federal Schedule 1 (Form 1040 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes. 1	<input checked="" type="radio"/>	<input type="radio"/>			
2a Alimony received. See instructions. 2a	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss) 3	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses) 4	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	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)		<input type="radio"/>	c <input type="radio"/>		
d NOL deduction from FTB 3805V 8	<input type="radio"/>	<input type="radio"/>	d _____	8 <input type="radio"/>	8 <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 <input type="radio"/>		
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	B	C
Federal Amounts (from federal Schedule A (Form 1040 or 1040-SR))	Subtractions See instructions	Additions See instructions

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 7.5% (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			
5b	State and local real estate taxes <input checked="" type="radio"/>	5b			
5c	State and local personal property taxes <input checked="" type="radio"/>	5c			
5d	Add lines 5a through 5c <input checked="" type="radio"/>	5d			
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"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<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"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11	Gifts by cash or check <input checked="" type="radio"/>	11			
12	Other than by cash or check <input checked="" type="radio"/>	12	<input checked="" type="radio"/>	<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"/>	<input checked="" type="radio"/>
14	Add lines 11 through 13 <input checked="" type="radio"/>	14	<input checked="" type="radio"/>	<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			
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Other Itemized Deductions

16	Other—from list in federal instructions <input checked="" type="radio"/>	16			
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"/>	<input checked="" type="radio"/>

18	Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18			
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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