TAXABLE YEAR

2019

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM

540NR

Check here if this is an AMENDED return.

Fiscal year filers only: Enter month of year end: month_____ year 2020.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN		A

If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN		R

Additional information (see instructions)   PBA code

RP

Street address (number and street) or PO box   Apt. no/ste. no.   PMB/private mailbox

City (If you have a foreign address, see instructions)   State   ZIP code

Foreign country name   Foreign province/state/county   Foreign postal code

Date of Birth

Your DOB (mm/dd/yyyy)   ● Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name

● Your prior name (see instructions)   ● Spouse's/RDP's prior name (see instructions)

Filing Status

If your California filing status is different from your federal filing status, check the box here . . . .

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 ☐ Head of household (with qualifying person). See instructions.

5 ☐ Qualifying widow(er). Enter year spouse/RDP died.

See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . ● **6** ☐

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line.   **Whole dollars only**

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ◉ **7** ☐ X $122 = ◉ $

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ◉ **8** ☐ X $122 = ◉ $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . ● **9** ☐ X $122 = ◉ $

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	◉	◉	◉
Last Name	◉	◉	◉
SSN	●	●	●
Dependent's relationship to you	◉	◉	◉

Total dependent exemptions . . . . ● **10** ☐ X $378 = ◉ $

333   3131193   Form 540NR 2019 **Side 1**

Your name: _____ Your SSN or ITIN: _____

11 **Exemption amount:** Add line 7 through line 10 .... ⊙ **11** $ _____

Total Taxable Income

12 Total California wages from your federal
Form(s) W-2, box 16 .... ● **12** _____ .00

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35;
or 1040NR-EZ, line 10 .... ⊙ **13** _____ .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 23, column B .... ● **14** _____ .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses.
See instructions .... **15** _____ .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 23, column C .... ● **16** _____ .00

17 Adjusted gross income from all sources. Combine line 15 and line 16. .... ● **17** _____ .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR),
Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● **18** _____ .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero,
enter -0- .... ⊙ **19** _____ .00

CA Taxable Income

31 Tax. Check the box if from: ☐ Tax Table   ☐ Tax Rate Schedule
● ☐ FTB 3800   ● ☐ FTB 3803 .... ● **31** _____ .00

32 CA adjusted gross income from Schedule CA
(540NR), Part IV, line 1. .... ● **32** _____ .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... ● **35** _____ .00

36 CA Tax Rate. Divide line 31 by line 19. .... ⊙ **36** ____.____

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 .... ⊙ **37** _____ .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19.
If more than 1, enter 1.0000. .... ⊙ **38** ____.____

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $200,534, see instructions .... ⊙ **39** _____ .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-. ... ⊙ **40** _____ .00

41 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1   ● ☐ FTB 5870A   ● **41** _____ .00

42 Add line 40 and line 41 .... ● **42** _____ .00

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions.
Attach form FTB 3506 .... ● **50** _____ .00

51 Credit for joint custody head of household.
See instructions .... ● **51** _____ .00

52 Credit for dependent parent. See instructions.... ● **52** _____ .00

53 Credit for senior head of household.
See instructions......................... ● **53** _____ .00

54 Credit percentage. Enter the amount from line 38 here.
If more than 1, enter 1.0000. See instructions .... ⊙ **54** ____.____

55 Credit amount. See instructions .... ● **55** _____ .00

Your name: _____ Your SSN or ITIN: _____

Special Credits continued

58 Enter credit name _____ code ● ___ and amount... ● **58** _____ . 00

59 Enter credit name _____ code ● ___ and amount... ● **59** _____ . 00

60 To claim more than two credits. See instructions.................................. ● **60** _____ . 00

61 Nonrefundable renter's credit. See instructions .... ● **61** _____ . 00

62 Add line 50 and line 55 through 61. These are your total credits .... ◉ **62** _____ . 00

63 Subtract line 62 from line 42. If less than zero, enter -0- .... ◉ **63** _____ . 00

Other Taxes

71 Alternative minimum tax. Attach Schedule P (540NR) .... ● **71** _____ . 00

72 Mental Health Services Tax. See instructions .... ● **72** _____ . 00

73 Other taxes and credit recapture. See instructions .... ● **73** _____ . 00

74 Add line 63, line 71, line 72, and line 73. This is your total tax........................ ● **74** _____ . 00

Payments

81 California income tax withheld. See instructions .... ● **81** _____ . 00

82 2019 CA estimated tax and other payments. See instructions .... ● **82** _____ . 00

83 Withholding (Form 592-B and/or 593). See instructions .... ● **83** _____ . 00

84 Excess SDI (or VPDI) withheld. See instructions .... ● **84** _____ . 00

85 Earned Income Tax Credit (EITC) .... ● **85** _____ . 00

86 Young Child Tax Credit (YCTC). See instructions .... ● **86** _____ . 00

87 Add lines 81 through 86. These are your total payments. See instructions .... ◉ **87** _____ . 00

Overpaid Tax/Tax Due

101 Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87............... ◉ **101** _____ . 00

102 Amount of line 101 you want applied to your **2020** estimated tax .... ● **102** _____ . 00

103 Overpaid tax available this year. Subtract line 102 from line 101 .... ● **103** _____ . 00

104 Tax due. If line 87 is less than line 74, subtract line 87 from line 74 .... ◉ **104** _____ . 00

Your name: [_____] Your SSN or ITIN: [_____] ■

Contributions

	Code	Amount
California Seniors Special Fund. See instructions	● 400	[_____].00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	[_____].00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	[_____].00
California Breast Cancer Research Voluntary Tax Contribution Fund.	● 405	[_____].00
California Firefighters' Memorial Fund	● 406	[_____].00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	[_____].00
California Peace Officer Memorial Foundation Fund	● 408	[_____].00
California Sea Otter Fund	● 410	[_____].00
California Cancer Research Voluntary Tax Contribution Fund	● 413	[_____].00
School Supplies for Homeless Children Fund	● 422	[_____].00
State Parks Protection Fund/Parks Pass Purchase	● 423	[_____].00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund.	● 424	[_____].00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	[_____].00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	[_____].00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	[_____].00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund.	● 439	[_____].00
Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	[_____].00
Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	● 441	[_____].00
National Alliance on Mental Illness California Voluntary Tax Contribution Fund	● 442	[_____].00
Schools Not Prisons Voluntary Tax Contribution Fund	● 443	[_____].00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	[_____].00
120 Add code 400 through code 444. This is your total contribution	● 120	[_____].00

Your name: _____ Your SSN or ITIN: _____ ■

Amount You Owe

121 **AMOUNT YOU OWE.** Add line 104 and line 120. See instructions. **Do not send cash**.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**. . . . ● **121** [_____] . 00
Pay Online – Go to **ftb.ca.gov/pay** for more information.

Interest and Penalties

122 Interest, late return penalties, and late payment penalties. . . . . **122** [_____] . 00

123 Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** . . . . ● **123** [_____] . 00

124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . **124** [_____] . 00

Refund and Direct Deposit

125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103.

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . . . ● **125** [_____] . 00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number [_____]   ● Type ☐ Checking ☐ Savings   ● Account number [_____]   ● **126** Direct deposit amount [_____] . 00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number [_____]   ● Type ☐ Checking ☐ Savings   ● Account number [_____]   ● **127** Direct deposit amount [_____] . 00

IMPORTANT: Attach a copy of your complete federal return.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature	Date	Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign Here

It is unlawful to forge a spouse's/ RDP's signature.

Joint tax return? (See instructions)

◉ Your email address. Enter only one email address. _____   ◉ Preferred phone number _____

Paid preparer's signature **(declaration of preparer is based on all information of which preparer has any knowledge)** _____

Firm's name (or yours, if self-employed) _____   ● PTIN _____

Firm's address _____   ● Firm's FEIN _____

Do you want to allow another person to discuss this tax return with us? See instructions. . . . . . ● ☐ Yes ☐ No

Print Third Party Designee's Name _____   Telephone Number _____