

California Adjustments —
Nonresidents or Part-Year Residents

2021

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

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.

During 2021:

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 such as domicile, military status, and days spent in CA.

Part II Income Adjustment Schedule

Main table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows include Section A (Income from federal Form 1040) and Section B (Additional Income from federal Schedule 1).

Section B — Additional Income Continued		A	B	C	D	E
		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)
<b>8</b>	<b>Other income:</b>					
	<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	<b>b</b> Gambling income . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	<b>e</b> Taxable Health Savings Account distribution . . . . . <b>8e</b>	<input type="radio"/>	<input type="radio"/>			
	<b>f</b> Alaska Permanent Fund dividends . . . <b>8f</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>g</b> Jury duty pay . . . . . <b>8g</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>h</b> Prizes and awards . . . . . <b>8h</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>i</b> Activity not engaged in for profit income <b>8i</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>j</b> Stock options . . . . . <b>8j</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>k</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . <b>8k</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>l</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8l</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>m</b> IRC Section 951(a) inclusion . . . . . <b>8m</b>	<input type="radio"/>	<input type="radio"/>			
	<b>n</b> IRC Section 951A(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>			
	<b>o</b> IRC Section 461(l) excess business loss adjustment . . . . . <b>8o</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	<b>p</b> Taxable distributions from an ABLE account . . . . . <b>8p</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	<b>z</b> Other income. List type and amount. <input type="radio"/> _____ <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>9</b>	<b>a</b> Total other income. Add lines 8a through 8z . . . . . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	<b>b1</b> Disaster loss deduction from form FTB 3805V . . . . . <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	<b>b2</b> NOL deduction from form FTB 3805V . . . . . <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	<b>b3</b> NOL from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . . <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	<b>b4</b> Student loan discharged due to closure of a for-profit school . . . . . <b>9b4</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10</b>	<b>Total.</b> Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 (as applicable) in each column. See instructions. Go to Section C . . . . . <b>10</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>11</b> Educator expenses . . . . . <b>11</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>12</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>13</b> Health savings account deduction . . . . . <b>13</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions . . . . . <b>15</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>16</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>17</b> Self-employed health insurance deduction. See instructions . . . . . <b>17</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>18</b> Penalty on early withdrawal of savings . . . . . <b>18</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>19a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ - _____ Last name <input checked="" type="radio"/> _____ <b>19a</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>20</b> IRA deduction . . . . . <b>20</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>21</b> Student loan interest deduction . . . . . <b>21</b>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>22</b> Reserved for future use . . . . . <b>22</b>					
<b>23</b> Archer MSA deduction . . . . . <b>23</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>24 Other adjustments:</b>					
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>b</b> Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . . <b>24b</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l <b>24c</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>d</b> Reforestation amortization and expenses . . . . . <b>24d</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>e</b> Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . . <b>24e</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . <b>24f</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>i</b> Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>j</b> Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
<b>z</b> Other adjustments. List type and amount. <input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Section C — Adjustments to Income Continued		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)
25	Total other adjustments. Add lines 24a through 24z . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in each column, A through E . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	<b>Total.</b> Subtract line 26 from line 10 in each column, A through E. See instructions. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Part III Adjustments to Federal Itemized Deductions**  
Check the box if you did NOT itemize for federal but will itemize for California . . . . .

Medical and Dental Expenses See instructions.		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
1	Medical and dental expenses . . . . .	<input checked="" type="radio"/>		
2	Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . .	<input checked="" type="radio"/>		
3	Multiply line 2 by 7.5% (0.075) . . . . .	<input checked="" type="radio"/>		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . .	<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"/>	<input checked="" type="radio"/>	
5b	State and local real estate taxes . . . . .	<input checked="" type="radio"/>		
5c	State and local personal property taxes . . . . .	<input checked="" type="radio"/>		
5d	Add line 5a through line 5c. . . . .	<input checked="" type="radio"/>		
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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/> . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6. . . . .	<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 federal Form 1098 . . . . .	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098 . . . . .	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098 . . . . .	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d	Mortgage insurance premiums. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
8e	Add line 8a through line 8d. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9. . . . .	<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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year. . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13 . . . . .	<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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
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**Other Itemized Deductions**

16	Other—from list in federal instructions . . . . .	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . .	<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 . . . . .  18

**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 line 19 through line 21  22
- 23 Enter amount from federal Form 1040 or 1040-SR, line 11  \_\_\_\_\_
- 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 ..... **\$212,288**
  - Head of household ..... **\$318,437**
  - Married/RDP filing jointly or qualifying widow(er) ..... **\$424,581**

**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. .... **\$4,803**
  - Married/RDP filing jointly, head of household, or qualifying widow(er) .... **\$9,606**  30

**Part IV California Taxable Income**

- 1 **California AGI.** Enter your California AGI from Part II, line 27, column E  1 \_\_\_\_\_
- 2 Enter your deductions from line 30  2 \_\_\_\_\_
- 3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, 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 \_\_\_\_\_