



California

Forms & Instructions

Nonresident or Part-Year Resident

1995

Personal Income Tax Booklet

Members of the Franchise Tax Board
Kathleen Connell, Chair
Johan Klehs, Member
Russell Gould, Member

This booklet contains two copies of:

[Form 540NR](#), California Nonresidents or Part-Year Residents Income Tax Return, page 13

[Schedule CA \(540NR\)](#), California Adjustments — Nonresidents or Part-Year Residents, page 17

This booklet contains one copy of:

[FTB 3519](#), Payment Voucher for Automatic Extension, page 27

Do you need help? 1-800-338-0505  **F .A .S .T**

Most of your questions can be answered by reading the instructions in this booklet. But if you find that you need help, use our [F.A.S.T. \(Fast Answers about State Taxes\) toll-free phone service](#) available 24 hours a day. If you cannot get the answer you need, call our [regular toll-free phone service](#) listed on page 31. The best times to call are between 7:00 and 10:00 in the morning and between 6:00 and 8:00 in the evening. If you need in-person assistance, visit one of our [district offices](#). Addresses are shown on page 31.



State of California
Franchise Tax Board

How Nonresidents and Part-Year Residents are Taxed

If you were a nonresident of California and received income in 1995 which had its source in California, or if you moved into or out of California in 1995, you must file Form 540NR, Nonresident or Part-Year Resident Income Tax Return. California taxes all income you received while you were a resident of California and the income you received from California sources while a nonresident. Use Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, column A through column D to compute your total income as if you were a resident of California for the entire year. Then divide your California adjusted gross income (Schedule CA (540NR), column E) by your adjusted gross income from all sources (Schedule CA (540NR), column D) to determine the percentage of tax due from the California tax table or tax rate schedule. You may also qualify for some California tax credits. The credits may reduce California tax you may owe. If you were a resident of California for all of 1995, you should get a California Resident Income Tax Booklet and file Form 540, California Resident Income Tax Return, Form 540A, California Resident Income Tax Return, or Form 540EZ, California Resident Income Tax Return For Single and Joint Filers With No Dependents.

Important News For 1995

Differences Between California and Federal Law

In general, California did not conform its law to changes made to the Internal Revenue Code (IRC) by the federal Revenue Reconciliation Act of 1993 (Public Law 103-66). California legislation during 1994 did adopt a few specific provisions of the 1993 federal changes. All other references in these instructions are to the IRC as it existed on January 1, 1993.

Temporary and Transitory Absences from California

If you were domiciled in California and worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This also applies to the spouse who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are in California for a total of more than 45 days during any taxable year covered by the contract; or if you have income from stocks, bonds, notes or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

California Moving Expenses

If you have moving expenses in 1995, use Form FTB 3596, California Moving Expenses, to figure the amount you may deduct on your California return. Beginning with tax year 1994, California and federal law are no longer the same for the moving expense deduction.

New Voluntary Contributions

Recent California legislation allows you to make a voluntary contribution to the D.A.R.E. California (Drug Abuse Resistance Education) Fund and the California Military Museum Fund.

New Credits

See page 7 for information about the new credits for Manufacturers' Investment, Salmon and Steelhead Trout Habitat Restoration and Local Agency Military Base Recovery Area.

Renter's Credit

Due to a tax law change, renter's credit has been eliminated for 1995. You may not claim the credit on your personal income tax return.

California Tax Forms on the Internet!

Do you need a California income tax form or publication? Do you have Internet access? If so, you may download, view and print 1994 and 1995 California income tax forms and publications from the Internet. Go to the California Home Page at: <http://www.ca.gov> and access the California Franchise Tax Board under state servers.

Who Must File A California Income Tax Return

Requirements for Most People

Note: The filing threshold amounts were increased for 1995. These amounts will be indexed in future years.

You must file a California income tax return if you were a California resident for any part of the year or if you had income from California sources and:

1. If you were single or unmarried in 1995 and your:
 - gross income from all sources was more than \$10,000; or
 - adjusted gross income from all sources was more than \$8,000.
2. If you were married in 1995, and you and your spouse had a combined:
 - gross income from all sources of more than \$20,000; or
 - adjusted gross income from all sources of more than \$16,000.

3. If you owe \$1 or more of tax.
4. If you can be claimed as someone's dependent, you must file a return if your gross income from all sources is greater than your standard deduction. Use the Standard Deduction Worksheet in this booklet to figure your standard deduction.

Note: Gross income means all income you received in the form of money, goods, property and services that is not exempt from tax (including any gain on the sale of your home, even if you may exclude or postpone part or all of the gain).

Even if you do not have to file a California income tax return, you should file for a refund if:

- California state income tax was withheld from your pay; or
- you made estimated tax payments.

California Alternative Minimum Tax and Credit Limitations

You may owe alternative minimum tax (AMT) or have to limit your credits if your California adjusted gross income plus items such as accelerated depreciation, charitable contributions of appreciated capital gain property and passive activity losses total more than:

- \$40,000 if you are married filing joint or qualifying widow(er); or
- \$30,000 if you are single or head of household; or
- \$20,000 if you are married filing separate.

Get Schedule P (540NR), Alternative Minimum Tax and Credit Limitations — Nonresidents and Part-Year Residents, to see if you owe AMT. See Form 540NR, "Step 5" to see if you need to limit your credits.

Requirements for Children and Other Dependents

California law is the same as federal law for the income of children under age 14. For each child under age 14 who was a resident for any part of the year or who had income from California sources and received more than \$1,300 of investment income in 1995, complete Form 540NR for the child and form FTB 3800, Tax Computation for Children with Investment Income. You may elect to include the child's interest and dividend income on the parent's return. Use form FTB 3803, Parent's Election to Report Child's Interest and Dividends, if the child's interest and dividend income was \$5,000 or less (but not less than \$500) for 1995. If the child's interest and dividend income was more than \$5,000, you may not include the child's income on the parent's California income tax return. Instead, you must file Form 540NR and form FTB 3800 for the child.

Requirements for Retirees Who Move to Another State

If you retire to a state other than California, and receive a pension based on services performed in California, you may be required to file Form 540NR. For more information, get FTB Pub. 1005, Pension and Annuity Guidelines.

When Should You File Your Return?

File your Form 540NR by April 15, 1996. The earlier you file your return, the earlier you will get your refund. But, if you will not be able to file your return by midnight of April 15, 1996, the following information will help you decide what to do next.

These are the return filing rules:

1. There is an automatic six-month extension to **file** until October 15, 1996.
 - To get the extension, you must file by October 15, 1996.
 - You do not need to write to the Franchise Tax Board to request the extension to file.
2. There is no extension for the time to **pay** the tax you owe.
 - If you do not pay by April 15, 1996, you may owe late payment penalties and interest.

Here is what to do:

1. Use the worksheet for form FTB 3519, Payment Voucher for Automatic Extension for Individuals, on page 27, to determine as accurately as possible whether you owe any tax based on the information you have.
2. If you do not owe tax, you do not need to send anything to the FTB now. But make sure to file your return by October 15, 1996.
3. If you owe tax, complete form FTB 3519 and make out a check or money order payable to the Franchise Tax Board for the full amount you owe.
4. To avoid late payment penalties and interest, mail your check or money order and form FTB 3519 by April 15, 1996 to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051**

If you are living or traveling outside the United States on April 15, 1996, the deadline for filing your return and paying your tax is June 17, 1996. Interest will accrue from the original due date, April 15th, until the date of payment. See form FTB 3519 for more information.

Instructions for Form 540NR

California Nonresident or Part-Year Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1993**, and the California Revenue and Taxation Code (R&TC).

Before You Begin You must complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ or Form 1040NR) before you begin your Form 540NR. You will use the information you entered on your federal income tax return to complete your Form 540NR. Be sure to complete and mail Form 540NR by April 15, 1996. If you cannot mail your return by the due date, see page 2 for information.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms and schedules to Form 540NR.

Step 1 If there is a label on the front of your booklet:

Name and Address

1. Complete your Form 540NR **before** you remove the label from the front of your booklet.
2. Check your math and the amounts entered to make sure that they are correct.
3. Remove your label from the front of your booklet and attach it on the front of your Form 540NR in the space provided at the top.
4. Make sure the information on the label is correct. If you need to make any changes, draw a line in ink through the incorrect information and clearly print the new information.

If there is no label, print or type your name, social security number and address in the spaces provided at the top of Form 540NR.

If you file a joint return, show your social security numbers in the same order as you show your names.

Step 2 Check only one of the boxes on line 1 through line 5. Be sure to enter the required information if you check a box on line 3, line 4 or line 5.

Filing Status

If you file federal Form 1040EZ, Form 1040A or Form 1040, your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception: Married taxpayers who file a joint federal income tax return may file either a joint return or separate returns if either spouse was:

- an active member of the United States armed forces or any auxiliary military branch during 1995; or
- a nonresident for the entire year and had no income from California sources during 1995.

If you filed federal Form 1040NR, you do not qualify to use head of household or married filing joint filing statuses. Instead, use single, married filing separate or qualifying widow(er), whichever applies to you.

If You Are Married and File a Separate Return
If you check the box on line 3, you must enter your spouse's name on line 3 and your spouse's social security number in the space provided in "Step 1" on Form 540NR.

Note: Community property rules apply to the separation of income when you use the married filing separate status. For more information, get FTB Pub. 1031, Guidelines for Determining Residency Status.

If You File as Head of Household
If you check the box on line 4 and if the qualifying person is a child but not your dependent, enter that child's name on line 4. Do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, Tax Information for Head of Household, for more information.

Step 3

Exemptions

Line 6 – Dependent Check Box

Check the box on line 6 **only** if your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return even if that person chooses not to; **and**

- if single or married filing separate, skip line 7 through line 10 and enter -0- on line 11.
- if married filing joint and both you and your spouse can be claimed as dependents, skip line 7 through line 10 and enter -0- on line 11.
- if married filing joint and only one spouse can be claimed as a dependent, ignore the instructions for line 7 and enter 1 on line 7.

When you get to "Step 4," line 18, you must use the "Standard Deduction Worksheet for Dependents."

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Form 540NR indicating that you or your spouse are visually impaired. You are visually impaired if you cannot see better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Line 9 – Senior Exemptions

If you are 65 years of age or older, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. **Do not** list the same person you listed on line 4. Enter on line 10 the total number of dependents listed.

The persons you list as dependents on your Form 540NR must be the same persons you listed as dependents on your federal income tax return.

Step 4

Taxable Income

Refer to your completed federal income tax return and your Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, to complete "Step 4."

Line 12 – California Wages

Enter the total amount of your California wages from your Form(s) W-2. This amount should be shown in box 17 of Form W-2.

Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), line 31, column B)

You must complete Schedule CA (540NR) to find the amount to enter on Form 540NR, line 14. Follow the instructions for Schedule CA (540NR) beginning on page 21. Enter the amount from Schedule CA (540NR), line 31, column B on Form 540NR, line 14.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions (from Schedule CA (540NR), line 31, column C)
 You must complete Schedule CA (540NR), to find the amount to enter on Form 540NR, line 16. Follow the instructions for Schedule CA (540NR) beginning on page 21. Enter the amount from Schedule CA (540NR), line 31, column C.

Line 17 – Adjusted Gross Income From All Sources
 Combine line 15 and line 16. This amount should be the same as the amount on Schedule CA (540NR), line 31, column D.

Line 18 – Standard Deduction OR Itemized Deductions
 You must decide whether to take the standard deduction or itemize your actual deductions for charitable contributions, medical expenses, etc. Your California income tax will be less if you take the **larger** of:

- Your itemized deductions; or
- Your standard deduction.

If you are married and file a separate return, both you and your spouse must either itemize your deductions or take the standard deduction.

Itemized deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, line 33 through line 38. Enter the result on Form 540NR, line 18. **Note:** If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Form 540NR, first complete federal Schedule A, Itemized Deductions. Then complete Schedule CA (540NR), Part III, line 33 through line 38.

Standard deduction. Most people can find their standard deduction by looking at the Standard Deduction Chart For Most People below. But, if you checked the box on Form 540NR, line 6, you must use the Standard Deduction Worksheet for Dependents.

Standard Deduction Chart For Most People

Do not use this chart if your parent(s), or someone else, can claim you as a dependent on their tax return.

Your Filing Status	Enter On Line 18
1 – Single	\$2,487
2 – Married filing joint return.	\$4,974
3 – Married filing separate return.	\$2,487
4 – Head of household.	\$4,974
5 – Qualifying widow(er)	\$4,974

Note: The California standard deduction amounts are less than the federal standard deduction amounts.

Standard Deduction Worksheet For Dependents

Use this worksheet only if your parent(s), or someone else, can claim you as a dependent on their tax return.

1. Enter your earned income from line 1 of the federal "Standard Deduction Worksheet for Dependents" found in the instructions for federal Form 1040A or Form 1040, or line A of the worksheet found on the back of federal Form 1040EZ. _____
2. Minimum standard deduction **\$650.00**
3. Compare the amounts on line 1 and line 2. Enter the **larger** of the two amounts here. _____
4. Enter the amount shown below for your filing status.
 - Single or married filing separate, enter \$2,487
 - Married filing joint, head of household or qualifying widow(er), enter \$4,974
 } _____
5. **Standard deduction.** Compare the amounts on line 3 and line 4. Enter the **smaller** of the two amounts here and on your Form 540NR, line 18. _____

**Step 5
Tax**

First figure your tax. Be sure to use the correct filing status and taxable income amount. Then make sure you qualify to claim your credits.

Line 20 – California Adjusted Gross Income
 You must complete Schedule CA (540NR), column E to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR) beginning on page 21. Enter on Form 540NR, line 20 the amount from Schedule CA (540NR), line 31, column E.

Line 22 – Tax
 To figure your tax on the amount on line 19, use one of the following methods and check the corresponding box on line 22:

- **Tax Table.** If your taxable income is \$50,000 or less, you must use the tax table on pages 28 through 30. Be sure you use the correct column in the tax table.
- **Tax Rate Schedules.** If your taxable income is over \$50,000, you must use the tax rate schedules on page 30.
- **FTB 3800.** Generally, you must use form FTB 3800, Tax Computation for Children With Investment Income, to figure the tax on the separate Form 540NR of your child who was under age 14 on January 1, 1996, and who had more than \$1,300 of investment income. Attach form FTB 3800 to the child's Form 540NR.
- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of \$5,000 or less (but not less than \$500) on your return, complete form FTB 3803, Parent's Election to Report Child's Interest and Dividends. You must file a separate form FTB 3803 for each child whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 8, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 22. Check the box labeled "FTB 3803." Attach form(s) FTB 3803 to your return.

Line 23 – Exemption Credits
 Exemption credits may reduce your tax, but the amount of the credits may be limited in two ways. It may be limited by federal adjusted gross income (AGI). And it may also be limited by California tentative minimum tax. To find out if your exemption credits may be affected by one or both of these limitations, use the following flowchart. The flowchart will help you determine if you need to complete a worksheet or complete Schedule P (540NR) to figure the amount of your exemption credits available to reduce tax.

Note: If you are instructed to complete Schedule P (540NR), see page 31 for information about how to get California tax forms.

1 If your filing status is: Is Form 540NR, line 13 more than:

Single or Married filing separate	\$109,936
Married filing joint or Qualifying widow(er)	\$219,872
Head of household	\$164,904

Yes Complete Worksheet I.
No Go to box 2

2 Did you complete federal Schedule C, D, E, or F and claim or receive any of the following:

- Accelerated depreciation in excess of straight line;
- Intangible drilling costs;
- Depletion;
- Circulation expenditures;
- Research and experimental expenditures;
- Mining exploration/development costs;
- Amortization of pollution control facilities;
- Income/loss from tax shelter farm activities;
- Income/loss from passive activities; or
- Income from long-term contracts using the percentage of completion method.

Yes Get and complete Schedule P (540NR) through Part V, line 5 to figure the amount of your exemption credits.
No Go to box 3

3 Did you claim or receive any of the following:

- Investment interest expense (For more information, call 1-800-338-0505. Then enter code 226 when instructed to do so);
- Income from incentive stock options in excess of the amount reported on your return. (For more information, call 1-800-338-0505. Then enter code 225 when instructed to do so);
- Charitable contribution deduction for appreciated property (For more information, call 1-800-338-0505. Then enter code 224 when instructed to do so);
- Income from installment sales of certain property; or
- Net operating loss deduction or disaster loss carryover reported on form(s) FTB 3805V, 3805Z or 3806.

Yes Get and complete Schedule P (540NR) through Part V, line 5 to figure the amount of your exemption credits.
No Go to box 4

4 If your filing status is: Is Form 540NR, line 17 more than:

Single or head of household	\$30,000
Married filing joint or qualifying widow(er)	\$40,000
Married filing separate	\$20,000

No Multiply \$66 by the amount on Form 540NR, line 11. Enter the result on Form 540NR, line 23. Check the box labeled "Flowchart."
Yes Go to box 5

5 If your filing status is: Is Form 540NR, line 17 more than:

Single or head of household	\$112,500
Married filing joint or qualifying widow(er)	\$150,000
Married filing separate	\$75,000

Yes Get and complete Schedule P (540NR) through Part V, line 5 to figure the amount of your exemption credits.
No Go to box 6

6 Did you itemize deductions?
Yes Complete Worksheet III.
No Complete Worksheet II.

WORKSHEET I —
Limiting the exemption credit by federal AGI

a Multiply the total number of exemptions from Form 540NR, line 11 by \$66 **a** _____

b Enter the amount from Form 540NR, line 13 . . . **b** _____

c If your filing status is: Enter this amount on line c:

Single or married filing separate	\$109,936	} c _____
Married filing joint or qualifying widow(er)	\$219,872	
Head of household	\$164,904	

d Subtract line c from line b. **d** _____

Is line d more than \$25,000 (more than \$12,500 if married filing separate)?
YES Enter -0- on this line and on Form 540NR line 23. Check the box labeled "Worksheet I" and continue to Form 540NR, line 24.
NO Go to line e.

e Divide line d by \$2,500 (\$1,250 if married filing separate). **Note:** If the result is not a whole number, round it to the next higher whole number **e** _____

f Multiply line e by \$6 **f** _____

g Multiply line f by the total number of exemptions from Form 540NR, line 11 **g** _____

h Subtract line g from line a **h** _____

If the result is more than zero, enter the result. Get and complete Schedule P (540NR) through Part V, line 5. If the result is zero or less than zero, enter -0- on line h and on Form 540NR, line 23. Check the box labeled "Worksheet I" and continue to Form 540NR, line 24.

WORKSHEET II — Exemption credit worksheet for taxpayers claiming the standard deduction

1 Enter the amount from Form 540NR, line 22 (tax) . **1** _____

2 Enter the amount from Form 540NR, line 17 **2** _____

3 If your filing status is: Enter this amount on line 3:

Single or head of household	\$30,000	} 3 _____
Married filing joint or qualifying widow(er)	\$40,000	
Married filing separate	\$20,000	

4 Subtract line 3 from line 2. If zero or less, enter -0- **4** _____

5 Multiply line 4 by .085 **5** _____

6 Subtract line 5 from line 1 **6** _____

7 Multiply the amount from Form 540NR, line 11 _____ x \$66 = **7** _____

8 Enter the smaller of line 6 or line 7 **8** _____

This is your allowable exemption credit. Also enter this amount on Form 540NR, line 23 and check the box labeled "Worksheet II, III or Schedule P." Then continue to Form 540NR, line 24.

WORKSHEET III —Exemption credit worksheet for taxpayers claiming itemized deductions

- A** Enter the amount from Form 540NR, line 22 (tax) **A** _____
- B** Enter the smaller of federal Schedule A, line 4 (medical and dental expense); or 2½% of Form 1040, line 32 (federal adjusted gross income). **B** _____
- C** Enter personal property and real property taxes paid and included on federal Schedule A, line 6, line 7 or line 8 **C** _____
- D** Enter certain interest on a home mortgage **not** used to buy, build or improve your home. (For more information, call 1-800-338-0505. Then enter 223 when instructed to do so). . . . **D** _____
- E** Enter miscellaneous itemized deductions from federal Schedule A, line 26 **E** _____
- F** Add line B through line E **F** _____
- G** Enter the amount from Form 540NR, line 19 (taxable income) **G** _____
- H** Add line F and line G. **H** _____
- I** If your filing status is: Enter this amount on line I:

Single or head of household.	\$30,000	}	I _____
Married filing joint or qualifying widow(er)	\$40,000		
Married filing separate.	\$20,000		
- J** Subtract line I from line H. If zero or less, enter -0- **J** _____
- K** Multiply line J by .085 **K** _____
- L** Subtract line K from line A. **L** _____
- M** Multiply the amount from Form 540NR, line 11 _____ x \$66 = **M** _____
- N** Enter the smaller of line L or line M **N** _____

This is your allowable exemption credit. Also enter this amount on Form 540NR, line 23 and check the box labeled "Worksheet II, III or Schedule P." Then continue to Form 540NR, line 24.

Note: If line L is smaller than line M and if you reported the refund of personal property tax or real property tax on federal Form 1040, line 10 (this does not include your state income tax refund), you may benefit from computing your exemption credit limitation on Schedule P.

Line 26 – Tax From Schedule G-1 and Form FTB 5870A

Check the applicable box(es) and enter the amount of taxes from:

- Schedule G-1, Tax on Lump-Sum Distributions; and
- form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Step 6 Credits

A variety of California tax credits are available to reduce your tax if you qualify.

To figure and claim most credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart in the instructions for line 37 describes the credits and provides the name and number of the required form or schedule. Many credits are limited by a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax.

Are you claiming any of the credits listed on the Credit Chart?

- NO** Enter the amount from line 28 on line 43 and continue to line 44.
- YES** Figure the amount of your credit using the form, schedule or worksheet identified in the Credit Chart. Then answer the following questions to see if the total amount you may claim for all credits is limited by tentative minimum tax (TMT).

1. Were you instructed in Step 5 to complete Schedule P (540NR)?

- No** Go to Question 2.
- Yes** Complete Schedule P (540NR), Part VI.

2. Did you complete Worksheet I in Step 5 **and** enter zero on Worksheet I, line h?

- No** Go to Question 3.
- Yes** Get and complete Schedule P (540NR), Parts I, II, III, V and VI.

3. Were your exemption credits limited in Step 5 by Worksheet II or Worksheet III?

- Yes.** Get and complete Schedule P (540NR), Part VI.
- No.** Complete the following worksheet:

- a. Multiply the amount from Worksheet II, line 6, or from Worksheet III, line L by the ratio on Form 540NR, line 25a **a** _____
- b. Enter the amount from Form 540NR, line 26 **b** _____
- c. Add line a and line b **c** _____
- d. Multiply the amount from Form 540NR, line 23 by the ratio on Form 540NR, line 25a **d** _____
- e. Subtract line d from line c **e** _____
- f. Enter the total of your credits **f** _____

- If line e is more than line f, your credits are not limited. Go to line 31.
- If line e is less than line f, get and complete Schedule P (540NR).

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, you may carry over any excess credit to future years until the credit is used.

If you need to complete Schedule P (540NR) and if you claim any of the credits on line 31 through line 33, do not enter an amount on line 31 through line 33. Instead, enter the total amount of these credits from Schedule P (540NR), Part VI, Section A1, line 9 through line 11, on Form 540NR, line 36. Do not follow the instructions for line 36. Write "Schedule P (540NR)" to the left of the amount entered on line 36.

Line 31 – Credit for Joint Custody Head of Household

Note: You may not claim this credit if you used either the head of household or the qualifying widow(er) filing status.

You may claim a credit if you were unmarried at the end of 1995; (or if married, you lived apart from your spouse for all of 1995; and you used the married filing separate filing status); and if you furnished more than one-half the household expenses for your home which also served as the home of your child, step-child or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married, the child must be your dependent.

Also, the custody arrangement for the child must be part of a dissolution or separate maintenance settlement or must be part of a written agreement initiated by the parents prior to divorce proceedings.

Use the worksheet below to figure this credit.

- 1. Enter the amount from Form 540NR, line 24 _____
- 2. Enter the Schedule G-1 tax, if any, included on Form 540NR, line 26. _____
- 3. Add line 1 and line 2 _____

4. Credit percentage — 30% x .30
 5. Credit amount. Multiply line 3 by line 4. Enter the result or \$265, whichever is less

Line 32 – Credit for Dependent Parent

Note: You may not claim this credit if you used the single, head of household or qualifying widow(er) filing status.

You may claim this credit only if:

- you were married at the end of 1995 and you used the married filing separate filing status;
- your spouse was not a member of your household during the last six months of the year; and
- you furnished over one-half the household expenses for your dependent mother's or father's home, whether or not he or she lived in your home.

To figure the amount of this credit, use the worksheet above for the credit for joint custody head of household.

Line 33 – Credit for Senior Head of Household

You may claim this credit if you:

- were 65 years of age or older on December 31, 1995;
- qualified as a head of household in 1993 or 1994 by providing a household for a qualifying individual who died during 1993 or 1994; and
- did not have adjusted gross income over \$42,999 for 1995.

Note: If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 1995 in order to claim this credit.

Use the worksheet below to figure this credit.

1. Enter the amount from Form 540NR, line 19
 2. Credit percentage — 2% x .02
 3. Credit amount. Multiply line 1 by line 2. Enter the result or \$810, whichever is less.

Line 36 – Add the amounts on line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a. Enter the result on line 36. If you completed Schedule P (540NR), see the paragraph above line 31.

Line 37 through Line 40 –

Additional Credits

Each credit is identified by a code number. To claim only one, two or three credits, enter the credit name, code number and amount of the credit on line 37, line 38 and line 39. To claim more than three credits, get Schedule P (540NR). List three of the credits on line 37, line 38 and line 39. Enter on line 40 the total of any remaining credits from Schedule P (540NR).

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

CREDIT CHART

Credit Name	Code	Description
Child Adoption – Worksheet follows this chart.	197	50% of qualified costs in the year an adoption is ordered
Dependent Parent – See line 32 instructions.	173	Must use married filing separate filing status and have a dependent parent
Employee Ridesharing – FTB 3572	194	Employees: Costs of a nonemployer-sponsored vanpool
Employer Child Care Contribution – FTB 3501	190	Employer: 30% of contributions to a qualified plan
Employer Child Care Program – FTB 3501	189	Employers: Cost of establishing a child care program or constructing a child care facility
Employer Ridesharing – FTB 3518	191 192 193	Employer: Cost of sponsoring a ridesharing program for employees or for operating a private, third-party ridesharing program
Enterprise Zone Employee – FTB 3553	169	5% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales and Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Jobs Credit – FTB 3524	166	10% of the amount of wages paid to employees certified by EDD
Joint Custody Head of Household – See line 31 instructions.	170	30% of tax up to \$265 for single or married filing separate taxpayers that have a child and meet support test
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales and Use Tax – FTB 3807	198	Business incentives for LAMBRAs
Los Angeles Revitalization Zone (LARZ) Hiring & Sales and Use Tax – FTB 3806	159	Business incentives for LARZ
Low-Emission Vehicles – Obtain certification from: CA ENERGY COMMISSION 1516 9TH ST MS 41 SACRAMENTO CA 95814	160	55% of the differential cost of purchasing a low emission vehicle or 55% of the cost of converting a vehicle to a low-emission vehicle
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturers' Investment – FTB 3535	199	6% of the cost of qualified property
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 1995
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Program Area Hiring & Sales and Use Tax – FTB 3805Z	177	Business incentives for program areas

(continued on next page)

CREDIT CHART (continued)

Credit Name	Code	Description
Recycling Equipment – FTB 3527	174	40% of the cost of qualified equipment purchased before 1/1/94
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Salmon & Steelhead Trout Habitat Restoration – Obtain certification from: DEPARTMENT OF FISH AND GAME C/O TIMBER TAX CREDITS PROGRAM PO BOX 944209 SACRAMENTO CA 95244-2090	200	10% of qualified costs
Senior Head of Household – See line 33 instructions.	163	2% of taxable income up to \$810 for seniors who qualified for head of household and the qualifying individual died during 1993 or 1994
Agricultural Products	175	The expiration dates for these credits have passed. However, these credits had carryover features. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540NR), get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years.
Commercial Solar Electric System	196	
Commercial Solar Energy	181	
Energy Conservation	182	
Orphan Drug	185	
Political Contributions	184	
Residential Rental & Farm Sales	186	
Ridesharing	171	
Solar Energy	180	
Solar Pump	179	
Water Conservation	178	
Young Infant	161	

Credit for Child Adoption Costs — Code 197

For the year in which an order of adoption is entered, you may claim a credit for 50% of the cost of adopting a child who is a citizen or legal resident of the United States and who was in the custody of a California public agency or a California political subdivision. Qualifying costs include the adoption-related:

- fees of the Department of Social Services or a licensed adoption agency;
- medical expenses not reimbursed by insurance; and
- travel expenses for the adoptive family.

Note: Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the worksheet below to figure this credit. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 for each qualified adoption.

1. Enter qualifying costs for each child	_____
2. Credit percentage — 50%	x .50
3. Credit amount. Multiply line 1 by line 2	_____

If line 3 is more than \$2,500, your allowable credit is \$2,500. You may carry over the excess credit to future years until the credit is used.

Line 43 – Subtract the amount on line 42 from the amount on line 28. Enter the result on line 43. If the amount on line 42 is more than the amount on line 28, enter -0-. If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 43. Write “IRC Section 453 interest” or “IRC Section 453A interest” and the amount on the dotted line to the left of the amount on line 43.

Step 7 Attach the specific form or statement required for each item in this section.

Other Taxes

Line 44 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions and credits, you may be subject to California AMT. Generally, you may owe AMT if your total income is more than:

- \$40,000 if you are married filing joint or qualifying widow(er); or
- \$30,000 if you are single or head of household; or
- \$20,000 if you are married filing separate.

Get Schedule P (540NR), Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents, to figure the amount of tax to enter on line 44.

Note: A child under age 14 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$1,000 plus the child’s earned income. Get Schedule P (540NR) and its instructions to see if the child owes this tax.

Line 45 – Other Taxes and Credit Recapture

If you used form(s) FTB 3501, Employer Child Care Program/Contribution Credit; FTB 3518, Employer Ridesharing Credits; FTB 3805P, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities and Modified Endowment Contracts; FTB 3805Z, Enterprise Zone/Program Area Deduction and Credit Summary; or FTB 3806, Los Angeles Revitalization Zone (LARZ), Deduction and Credit Summary, include the additional tax, if any, on line 45. Write the form number on the dotted line to the left of the amount on line 45.

Step 8

Payments

Make sure you have your Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594 and 597 before you begin this step.

If you received wages and do not have a Form W-2, see the instructions for “Sign Your Return” on page 11.

Line 47 – California Income Tax Withheld

Enter the total California income tax withheld and shown on your:

- Form(s) W-2, box 18;
- Form(s) W-2G, box 14;
- Form(s) 1099-MISC, box 11;
- Form(s) 1099-R, box 10; or
- form(s) FTB 592-B, 594 or 597.

Caution: Do not include local tax withheld or tax withheld by other states.

If you received Form(s) 1099 showing California income tax withheld (“backup withholding”) on dividends and

interest income, real estate sales and partnership distributions, include the amount(s) withheld in the total on line 47.

Line 48 – 1995 California Estimated Tax Payments and Amount Applied from 1994 Return (and Payment Made with Extension Payment Voucher)

Enter the total of any:

- California estimated tax payments you made (Form 540-ES) for 1995;
- overpayment from your 1994 California income tax return that you applied to your 1995 estimated tax;
- payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals; and
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541).

Note: If you are including an amount from Schedule K-1 (568), write "LLC" on the dotted line to the left of the amount on line 48.

If you and your spouse paid joint estimated tax but are now filing separate returns, either of you may claim all of the amount paid or you may each claim part of it. Attach a statement signed by you and your spouse explaining how you want your payments divided. Be sure to show both social security numbers on the separate returns. If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540NR explaining that payments have been made under both social security numbers.

Line 50 – Excess California SDI (or VPD) Withheld

If more than \$317.67 of California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer, or if an employer withheld SDI (or VPD) at a rate of more than 1.0% of your gross wages, you may **not** claim excess SDI (or VPD) on your Form 540NR, line 50. Contact the employer for a refund.

You may claim a credit for excess California SDI (or VPD) only if:

- you had **two or more** employers during 1995;
- you received more than \$31,767 in wages during 1995 from these employers;
- your employers combined withheld more than \$317.67 of SDI (or VPD) from your wages; and
- the amounts of SDI (or VPD) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Form 540NR.

Complete the following worksheet to figure the amount to enter on line 50. If you are married and file a joint return, you must figure the amount of excess SDI (or VPD) **separately for each spouse**.

	You	Your Spouse
1. Add amounts of SDI (or VPD) withheld shown on your Forms W-2. Enter the total here. . . .		
2. 1995 SDI (or VPD) limit	-\$317.67	-\$317.67
3. Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the result here and on Form 540NR, line 50		

Note: If zero or less, enter -0- on line 50.

Step 9

Overpaid Tax or Tax Due

To avoid a delay in the processing of your return, be sure you enter the correct amounts on line 52 through line 55.

Line 52 – Overpaid Tax

If the amount on line 51 is more than the amount on line 46, subtract the amount on line 46 from the amount on line 51. Enter the result on line 52. Your payments and credits are more than your tax.

Line 53 – Amount You Want Applied to Your 1996 Estimated Tax

You may apply all or part of the amount on line 52 to your 1996 estimated tax. Enter on line 53 the amount of line 52 you want applied to 1996.

Line 54 – Amount of Overpaid Tax Available This Year

If you entered an amount on line 53, subtract it from the amount on line 52. Enter the result on line 54. You may have this entire amount refunded to you or you may make contributions to the California Seniors Special Fund or make voluntary contributions from this amount. If you make a contribution, skip line 55 and go to the instructions for "Step 10."

Line 55 – Tax Due

If the amount on line 51 is less than the amount on line 46, subtract the amount on line 51 from the amount on line 46. Enter the result on line 55. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- the tax due on line 55 is \$100 or more; and
- the amount of state income tax withheld on line 47 is less than 80% of the amount of your total tax on line 46.

If you owe a penalty, the Franchise Tax Board will compute the penalty and send you a bill.

You may make contributions to the California Seniors Special Fund or make voluntary contributions by adding them to the tax due. You must pay the full amount of tax due, including contributions, when you file your Form 540NR.

Step 10

Contributions

You may make contributions in whole-dollar amounts only. If you make one or more contributions, you must complete "Step 10." You may contribute only to the following funds and cannot change the amount you contributed after the return is filed.

If you have overpaid tax available on line 54, the amount you contribute must be subtracted from your overpaid tax available. If you have tax due on line 55, your total contributions must be added to your tax due.

Line 56 – Contribution to California Seniors Special Fund

If you or your spouse claim the senior exemption credit on line 9, you may each make a contribution of up to \$66 to the California Seniors Special Fund. Your contribution will support the work of the area Agency on Aging Council of California in its role as an advocate for California seniors. All contributions over those needed for this work will be used to provide direct services to seniors such as meals, adult day care and transportation. The actual use of the funds will be determined at the local level by the Area Agency on Aging, its Advisory Council of Seniors and the senior community.

Use the worksheet below to figure your contribution.

1. If you contribute, enter \$66; if you and your spouse contribute, enter \$132 _____
2. Enter the ratio from Form 540NR, line 25a. _____
3. Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here. _____

You may contribute any amount up to the amount on line 3. Enter your contribution on line 56.

Voluntary Contributions

You may make voluntary contributions of \$1 or more in whole dollar amounts.

Line 57 – Alzheimer’s Disease/Related Disorders Fund

Contributions entered on line 57 will be used to conduct a systematic program for researching the cause and cure of Alzheimer’s disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.

Line 58 – California Fund for Senior Citizens

Contributions entered on line 58 will be used by the California Fund for Senior Citizens which supports the work of the California Senior Legislature and direct services to seniors. The California Senior Legislature is non-partisan, volunteer, grass roots body of seniors 60 years of age or older, elected by their peers. The California Senior Legislature has been instrumental in creating and steering senior legislation through the regular legislature; legislation, such as: Alzheimer Studies and Research; Adult Day Health Care Centers; nutrition centers; respite care; long term care; the funding and broadening of In Home Support Services; programs to abolish abuse of seniors; skilled nursing facility reforms; and many more. All donations over those needed to carry out the California Senior Legislature’s work, will be distributed for direct services to needy seniors.

Line 59 – Rare and Endangered Species Preservation Program

Contributions entered on line 59 will help to protect and conserve California’s many threatened and endangered species and the wild lands that they need to survive, for the enjoyment of you and future generations of Californians.

Line 60 – State Children’s Trust Fund for the Prevention of Child Abuse

Contributions entered on line 60 will be used to fund programs for the prevention, intervention and treatment of child abuse and neglect.

Line 61 – California Breast Cancer Research Fund

Contributions entered on line 61 will be used to conduct research relating to the prevention, screening, cure and treatment of breast cancer.

Line 62 – Veterans Memorial Account

Contributions entered on line 62 will be used to pay for the construction, improvement, maintenance or repair of a veterans memorial and an information program about the memorial.

Line 63 – California Firefighters’ Memorial Fund

Contributions entered on line 63 will be used for the construction of a memorial on the grounds of the State Capitol honoring the hundreds of firefighters who have died protecting our neighborhoods, our homes, our families and our dreams. These brave men and women answered the call when fire alarms sounded or when hazardous, cancer-causing elements needed to be

removed, and their sacrifices and the sacrifices of their families deserve to be remembered.

Line 64 – California Public School Library Protection Fund

Contributions entered on line 64 will be expended for the purchase of books and other library resources through grants awarded for implementing a school library improvement plan.

Line 65 – D.A.R.E. California (Drug Abuse Resistance Education) Fund

Contributions entered on line 65 will be used to support local D.A.R.E. programs and provide proven effective, in-classroom anti-drug, anti-gang and anti-violence education for California school children.

Line 66 – California Military Museum Fund

The California Military Museum Fund contributions entered on line 66 will be used to support the museum’s effort to: 1) collect, exhibit, and preserve California’s military history from 1775 to date; 2) assist in educating the general public, especially school children, about our American military heritage and thus instill pride therein; 3) recognize all branches of the U.S. Armed Forces and the contributions of ethnicities of their members throughout our proud military history; and 4) maintain and operate the facilities required.

Line 67 & Line 68 – California Election Campaign Fund

A contribution of \$1, \$5, \$10 or \$25 may be made to these political parties: American Independent, Democratic, Green, Libertarian, Peace and Freedom or Republican. If you contribute, enter the party name and contribution amount on line 67.

If your spouse contributes to the California Election Campaign Fund, enter the name of the political party and contribution amount on line 68. You and your spouse may each contribute a maximum of \$25.

Line 69 – Total Contributions

Add line 56 through line 68. Enter the result on line 69. If you show an amount on line 54, you must subtract the amount you contribute from the amount of overpaid tax. If you show an amount on line 55, you must add your total contributions to your tax due.

Step 11

Refund or Amount You Owe

Be sure to add or subtract correctly to figure the amount of your refund or the amount you owe.

Line 70 – Refund or No Amount Due

If you did not enter an amount on line 69, enter the amount from line 54 on line 70. This is the amount that will be refunded to you. If this amount is less than \$1, you must attach a written request to your Form 540NR requesting the refund.

If you entered an amount on line 69, subtract it from the amount on line 54. If the result is zero or more, enter it on line 70. Then skip to the instructions for line 72.

If the result is less than zero, your contributions are more than your overpaid tax available on line 54. In this case, do not enter an amount on line 70. Instead, enter the result on line 71 and see the instructions for line 71.

Line 71 – Amount You Owe

If you did not enter an amount on line 69, enter the amount from line 55 on line 71. This is the amount you owe with your Form 540NR.

If you entered an amount on line 69, add that amount to the amount on line 55. Enter the result on line 71. This is the amount you owe with your Form 540NR.

- Make your check or money order payable to the "Franchise Tax Board" for the full amount you owe. Do not send cash. Be sure to write your social security number and "1995 Form 540NR" on your check or money order.
- Attach the check or money order to the front of your Form 540NR in the area below the words "Step 3, Exemptions."
- Make sure the check or money order is not covered up by your Form(s) W-2 or any other items.

A penalty may be imposed for a check returned by your bank for insufficient funds. To avoid a late filing penalty, file your return by the due date even if you cannot pay the amount you owe.

Do not include any estimated tax payment in your check or money order. Mail any estimated tax payment in a separate envelope from the one you use to pay the amount you owe with Form 540NR.

**Step 12
Interest &
Penalties**

If you file your return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Note: Do not reduce the amount on line 52 or increase the amount on line 55 by any penalty or interest amounts.

Line 72 – Interest and Penalties

Enter on line 72 the amount of interest and penalties included in your payment.

Interest

Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within 10 days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year.

Late Filing of Return

The maximum total penalty is 25% of the tax not paid if the return is filed after October 15, 1996. The minimum penalty for filing a return more than 60 days late is \$100 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax

The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid.

Other Penalties

There are also other penalties that can be imposed for a check returned for insufficient funds, negligence, substantial understatement of tax and fraud.

Line 73 – Underpayment of Estimated Tax

If line 55 is \$100 or more and more than 20% of the tax shown on line 43 (excluding the tax on lump-sum distributions on line 26), or you underpaid your 1995 estimated tax liability for any payment period, you may owe a penalty. The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or, to see if you owe any penalty and to figure the amount of the penalty, get form FTB 5805, Underpay-

ment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen). If you complete one of these forms, enter the amount of the penalty on line 73 and check the box at line 73. You must complete and attach the form if you claim a waiver or use the annualized income installment method or pay tax according to the schedule for farmers and fishermen.

Line 74 – 1996 Tax Forms

If your Form 540NR is prepared by someone else, or if you do not need forms mailed to you next year, check the box at line 74.

**Sign
Your
Return**

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

Paid Preparer's Information

If you pay a person to prepare your Form 540NR, that person must sign and complete the area at the bottom of Side 2. A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board, and one to keep for your records.

Attach Your Form(s) W-2 to Your Form 540NR

You must attach Copy 2 of all Form(s) W-2, W2-G, 1099-R, 592-B, 594 and 597 to the front of your Form 540NR.

If you do not receive your Form(s) W-2 by January 31, 1996, contact your employer. Only your employer can give you or correct a Form W-2. If you cannot get a copy of your Form(s) W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See the back cover for information about how to order form FTB 3525.

If you forget to send your Form(s) W-2 with your Form 540NR, do not send it until the Franchise Tax Board requests the Form(s) W-2 from you.

Mailing Addresses

To get a refund, or if you have no amount due, mail your return to:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000**

If you owe money, mail your return to:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001**

Keep a Copy of Your California Income Tax Return

The Franchise Tax Board may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or the date the return is filed. Keep a copy of your return and the records which verify the income, deductions, adjustments or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the original or replacement property.

Additional Information

Volunteer Income Tax Assistance

At more than 1,500 sites throughout California, trained volunteers provide free assistance to low-income, senior, disabled and non-English speaking persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. armed forces. Call the Franchise Tax Board at 1-800-852-5711 to find the volunteer assistance location nearest you.

Deceased Taxpayers

A final return must be filed for a person who died in 1995 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print or type "deceased" and the date of death next to the taxpayer's name at the top of the Form 540NR.

If you are a surviving spouse, and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 1995. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting in behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

Amended Returns

If you discover that you made an error on your California income tax return after it was filed, use Form 540X, Amended Individual Income Tax Return, to correct and make any changes to your return.

Changes To Federal Returns

If your federal income tax return is examined and changed by the Internal Revenue Service (IRS) and you owe additional tax, you must report these changes to the Franchise Tax Board within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to make any changes to your California income tax return already filed, or you may send copies of the federal changes to: ATTN RAR/VOL, AUDIT SECTION, FRANCHISE TAX BOARD, PO BOX 1998, RANCHO CORDOVA CA 95741-1998.

Regardless of which method you use to notify the Franchise Tax Board, you must include a copy of the final federal determination along with all underlying data and schedules that the federal adjustment was based on. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information.

Note: You do not have to file Form 540X if the changes do not affect your California tax liability.

Military Personnel

If you are a member of the U.S. armed forces and need additional information on how to file your return, get FTB Pub. 1032, Tax Information for Military Personnel.

Change of Address?

If you move during the year, notify the Franchise Tax Board of your new address by calling 1-800-852-5711.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee and county fees are not deductible.

California Sales And Use Tax

If you purchased goods from an out-of-state retailer (such as a mail-order firm) and sales tax would have been charged if you had purchased the goods in California, you owe use tax on your purchase if the out-of-state retailer did not collect the tax.

Your tax liability may be calculated by multiplying the sales tax rate in your area times the cost of the goods purchased. You may pay your tax liability by sending payment to the STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO CA 94279-0001, with a brief letter listing your name, address, a description and cost of the goods purchased, and the name and address of the out-of-state retailer.

If you file a Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization.

If you have a question as to which goods are taxable, or want information about obtaining a seller's permit, you should contact the nearest office of the State Board of Equalization. You can find the address and telephone number in the State Government section of your telephone directory.

Rounding to Whole Dollars

Please round cents to the nearest whole dollar on your return and schedules. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$123.49 becomes \$123 and \$725.50 becomes \$726.

If you do round, do so for all amounts. However, if you have to add two or more amounts to figure the amount to enter on a line, include cents when adding and only round the total. Example: You want to add \$5,000.55 and \$18,500.73. On the appropriate line you would enter \$23,501 (\$5,000.55 + \$18,500.73 = \$23,501.28).

Requesting a Copy of Your Tax Return

The Franchise Tax Board keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Return from Taxpayer. In most cases, there is a \$10 fee for each copy you

request. However, there is no charge if you are requesting a return and any audit reports attached in connection with an audit or collection activity; you were the victim of a designated California or federal disaster; or you request copies from a district office that assisted you in completing your return. To order form FTB 3516, see the paragraph on ordering forms on page 31 of this booklet.

Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are: 1) Filing of returns—Director, Filing Program; 2) Auditing of returns—Director, Audit Division; and 3) Collection of monies—Director, Collection Program. The address is:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-1040.**

Telephone:
Within the United States . . . 1-800-852-5711
Outside the United States . . . 1-916-845-6500

California Nonresident or Part-Year Resident Income Tax Return 1995

FORM

540NR

Step 1 Name and Address	Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____, 1995, ending _____, 19		Do Not Use These Spaces	
	Your first name and initial _____	Last name _____		Your social security number _____
	If joint return, also give spouse's name and initial _____	Last name _____		Spouse's social security number _____
	Present home address — number and street including P.O. Box or rural route _____			Apt. no. _____
City, town or post office, state and ZIP code _____			<input type="checkbox"/> P <input type="checkbox"/> AC <input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP	

Step 2 Filing Status	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one spouse had income) 3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security number above and full name here. _____ 4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here. _____ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse died 19_____.
---------------------------------------	--

Check only one.

Step 3 Exemptions	6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their return, check the box here. If no one can claim you as a dependent, go to line 7. If you checked the box on line 6 and the box on line 1, skip line 7 through line 10 and enter -0- on line 11. If you checked the box on line 6 and a box on line 2, line 3, line 4 or line 5, see page 3 <input type="checkbox"/> 6
Do not enter dollar amounts in the boxes. Attach check or money order here.	7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. 7
	8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 8
	9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 <input checked="" type="checkbox"/> 9
	10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person you listed on line 4. _____ _____ Enter the total number of dependents 10
	11 Add line 7 through line 10. These are your total exemptions 11

Step 4 Taxable Income	12 Total California wages from all your Form(s) W-2, box 17. <input checked="" type="checkbox"/> 12 <input style="width:100px;" type="text"/>			
Attach copy of your Form(s) W-2, W-2G, 1099-R, 592-B, 594 and 597 here.	13 Federal adjusted gross income (AGI) from your Form 1040, line 31; your Form 1040A, line 16; your Form 1040EZ, line 4; or your Form 1040NR, line 31 13			
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 31, column B. Caution: If the amount on Schedule CA (540NR), line 31, column B is a negative number, see page 25. <input checked="" type="checkbox"/> 14			
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 3 15			
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 31, column C. Caution: If the amount on Schedule CA (540NR), line 31, column C is a negative number, see page 25. <input checked="" type="checkbox"/> 16			
	17 Adjusted gross income from all sources. Combine line 15 and line 16. <input checked="" type="checkbox"/> 17			
	18 Enter the larger of: <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> Your California itemized deductions from Schedule CA (540NR), line 38; OR Your California standard deduction shown below for your filing status: • Married filing joint, Head of household, or Qualifying widow(er) . . . \$4,974 • Single or Married filing separate \$2,487 (Dependent of someone else and checked box on line 6 See page 4) </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table> <input checked="" type="checkbox"/> 18	{	Your California itemized deductions from Schedule CA (540NR), line 38; OR Your California standard deduction shown below for your filing status: • Married filing joint, Head of household, or Qualifying widow(er) . . . \$4,974 • Single or Married filing separate \$2,487 (Dependent of someone else and checked box on line 6 See page 4)	}
	{	Your California itemized deductions from Schedule CA (540NR), line 38; OR Your California standard deduction shown below for your filing status: • Married filing joint, Head of household, or Qualifying widow(er) . . . \$4,974 • Single or Married filing separate \$2,487 (Dependent of someone else and checked box on line 6 See page 4)	}	
	19 Subtract line 18 from line 17. If less than zero, enter -0-. This is your total taxable income 19			

Step 5 Tax	20 California adjusted gross income from Schedule CA (540NR), line 31, column E. <input checked="" type="checkbox"/> 20 <input style="width:100px;" type="text"/>
	22 Tax on the amount shown on line 19. Check if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule <input type="checkbox"/> FTB 3800 or <input type="checkbox"/> FTB 3803 <input checked="" type="checkbox"/> 22 Caution: If under age 14 and you have more than \$1,300 of investment income, read the line 22 instructions on page 4 to see if you must attach form FTB 3800.
	23 Exemption credits. Caution: See the line 23 instructions before making an entry on this line. Check if from: <input type="checkbox"/> Flowchart <input type="checkbox"/> Worksheet I <input type="checkbox"/> Worksheet II, III or Schedule P (540NR) <input checked="" type="checkbox"/> 23
	24 Subtract line 23 from line 22. If less than zero, enter -0- 24
	25a Ratio. Enter the ratio from Schedule CA (540NR), line 32 25a
	25b Multiply line 24 by the ratio on line 25a. 25b
	26 Tax. Check if from <input type="checkbox"/> Schedule G-1, Tax on Lump-Sum Distributions and <input type="checkbox"/> form FTB 5870A, Tax on Accumulation Distribution of Trusts <input checked="" type="checkbox"/> 26
	27 Add line 25b and line 26. Continue to Side 2 <input checked="" type="checkbox"/> 27

Step 6 Credits	28	Amount from Side 1, line 27		28
	31	Credit for joint custody head of household. See page 6.	● 31	
	32	Credit for dependent parent. See page 7.	● 32	
	33	Credit for senior head of household. See page 7	● 33	
	36	Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a	● 36	
	37	Enter credit name _____ code no. _____ and amount	▶ 37	
	38	Enter credit name _____ code no. _____ and amount	▶ 38	
	39	Enter credit name _____ code no. _____ and amount	▶ 39	
	40	To claim more than three credits, see page 7	● 40	
	42	Add line 36 through line 40. These are your total credits	42	
43	Subtract line 42 from line 28. If less than zero, enter -0-	43		

Step 7 Other Taxes	44	Alternative minimum tax. Attach Schedule P (540NR)	● 44	
	45	Other taxes and credit recapture from forms FTB 3518, FTB 3501, FTB 3805P, FTB 3805Z or FTB 3806. See page 8	● 45	
	46	Add line 43 through line 45. This is your total tax	● 46	

Step 8 Payments	47	California income tax withheld. Enter the total from your 1995 Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594 or 597. Also attach the Form(s) to Side 1. ■ 47		
	48	1995 California estimated tax and amount applied from your 1994 return. Include the amount from form FTB 3519 or Schedule(s) K-1 (541) and K-1 (568)	■ 48	
	50	Excess California SDI (or VPDI) withheld. See page 9	■ 50	
	51	Add line 47 through line 50. These are your total payments	51	
	52	If line 51 is more than line 46, subtract line 46 from line 51. This is your overpaid tax	52	

Step 9 Overpaid Tax or Tax Due	53	Amount of line 52 you want applied to your 1996 estimated tax	■ 53	
	54	Subtract line 53 from line 52. This is the amount of overpaid tax available this year.	■ 54	
	55	If line 51 is less than line 46, subtract line 51 from line 46. This is your tax due.	55	

Step 10 Contributions	56	Contribution to California Seniors Special Fund. See page 9	● 56	
	You may make a contribution of \$1 or more to:			
	57	Alzheimer's Disease/Related Disorders Fund	● 57	00
	58	California Fund for Senior Citizens	● 58	00
	59	Rare and Endangered Species Preservation Program	● 59	00
	60	State Children's Trust Fund for the Prevention of Child Abuse	● 60	00
	61	California Breast Cancer Research Fund	● 61	00
	62	Veterans Memorial Account	● 62	00
	63	California Firefighters' Memorial Fund	● 63	00
	64	California Public School Library Protection Fund	● 64	00
	65	D.A.R.E. California (Drug Abuse Resistance Education) Fund.	● 65	00
	66	California Military Museum Fund	● 66	00
		California Election Campaign Fund } 67 Your political party _____ amount (\$25 max) ▶ 67		00
	68 Spouse's political party _____ amount (\$25 max) ▶ 68		00	
69	Add line 56 through line 68. These are your total contributions.	● 69		

Step 11 Refund or Amount You Owe	70	Subtract line 69 from line 54. You have a REFUND or NO AMOUNT DUE . Mail your return to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	■ 70	
	71	Add line 55 and line 69. This is the AMOUNT YOU OWE . Make a check or money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1995 Form 540NR" on it. Attach it to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	■ 71	

Step 12 Interest and Penalties	72	Interest, late return penalties and late payment penalties	72	
	73	Underpayment of estimated tax. If form FTB 5805 or FTB 5805F is attached, check here.	<input type="checkbox"/> ■ 73	
	74	If you do not need California income tax forms mailed to you next year, check here	● 74 <input type="checkbox"/>	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

Your signature	Spouse's signature (if filing joint, both must sign)	Date
X	X	
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge)		Preparer's SSN/FEIN
Firm's name (or yours if self-employed)		Firm's address

Important:
You must attach a copy of your federal return to this return.
It is unlawful to forge a spouse's signature.

California Nonresident or Part-Year Resident Income Tax Return 1995

FORM

540NR

Step 1 Name and Address	Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____, 1995, ending _____, 19		Do Not Use These Spaces	
	Your first name and initial _____	Last name _____		Your social security number _____
	If joint return, also give spouse's name and initial _____	Last name _____		Spouse's social security number _____
	Present home address — number and street including P.O. Box or rural route _____			Apt. no. _____
City, town or post office, state and ZIP code _____			<input type="checkbox"/> P <input type="checkbox"/> AC <input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP	

Step 2 Filing Status	1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing joint return (even if only one spouse had income) 3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security number above and full name here. _____ 4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here. _____ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child. Enter year spouse died 19_____.
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Do not enter dollar amounts in the boxes. Attach check or money order here.	7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. 7
	8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 8
	9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 <input checked="" type="checkbox"/> 9
	10 Dependents: Enter name and relationship. Do not include yourself, your spouse or the person you listed on line 4. _____ _____ Enter the total number of dependents 10
	11 Add line 7 through line 10. These are your total exemptions 11

Step 4 Taxable Income	12 Total California wages from all your Form(s) W-2, box 17. <input checked="" type="checkbox"/> 12 <input style="width:100px;" type="text"/>								
Attach copy of your Form(s) W-2, W-2G, 1099-R, 592-B, 594 and 597 here.	13 Federal adjusted gross income (AGI) from your Form 1040, line 31; your Form 1040A, line 16; your Form 1040EZ, line 4; or your Form 1040NR, line 31 13								
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	18 Enter the larger of: <table style="display: inline-table; vertical-align: middle; border-left: 1px solid black; border-right: 1px solid black; padding: 0 10px;"> <tr> <td style="padding: 0 5px;">Your California itemized deductions from Schedule CA (540NR), line 38; OR</td> <td style="padding: 0 5px;">Your California standard deduction shown below for your filing status:</td> </tr> <tr> <td style="padding: 0 5px;">• Married filing joint, Head of household, or Qualifying widow(er)</td> <td style="padding: 0 5px;">\$4,974</td> </tr> <tr> <td style="padding: 0 5px;">• Single or Married filing separate</td> <td style="padding: 0 5px;">\$2,487</td> </tr> <tr> <td colspan="2" style="padding: 0 5px;">(Dependent of someone else and checked box on line 6 See page 4)</td> </tr> </table> <input checked="" type="checkbox"/> 18	Your California itemized deductions from Schedule CA (540NR), line 38; OR	Your California standard deduction shown below for your filing status:	• Married filing joint, Head of household, or Qualifying widow(er)	\$4,974	• Single or Married filing separate	\$2,487	(Dependent of someone else and checked box on line 6 See page 4)	
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	36	Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a	● 36	
	37	Enter credit name _____ code no. _____ and amount	▶ 37	
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	39	Enter credit name _____ code no. _____ and amount	▶ 39	
	40	To claim more than three credits, see page 7	● 40	
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	45	Other taxes and credit recapture from forms FTB 3518, FTB 3501, FTB 3805P, FTB 3805Z or FTB 3806. See page 8	● 45	
	46	Add line 43 through line 45. This is your total tax	● 46	

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	48	1995 California estimated tax and amount applied from your 1994 return. Include the amount from form FTB 3519 or Schedule(s) K-1 (541) and K-1 (568)	■ 48	
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	51	Add line 47 through line 50. These are your total payments	51	
	52	If line 51 is more than line 46, subtract line 46 from line 51. This is your overpaid tax	52	

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	62	Veterans Memorial Account.	● 62	00
	63	California Firefighters' Memorial Fund	● 63	00
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	65	D.A.R.E. California (Drug Abuse Resistance Education) Fund.	● 65	00
	66	California Military Museum Fund	● 66	00
		California Election Campaign Fund } 67 Your political party _____ amount (\$25 max) ▶ 67		00
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69	Add line 56 through line 68. These are your total contributions.	● 69		

Step 11 Refund or Amount You Owe	70	Subtract line 69 from line 54. You have a REFUND or NO AMOUNT DUE . Mail your return to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	■ 70	
	71	Add line 55 and line 69. This is the AMOUNT YOU OWE . Make a check or money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1995 Form 540NR" on it. Attach it to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	■ 71	

Step 12 Interest and Penalties	72	Interest, late return penalties and late payment penalties	72	
	73	Underpayment of estimated tax. If form FTB 5805 or FTB 5805F is attached, check here.	<input type="checkbox"/> ■ 73	
	74	If you do not need California income tax forms mailed to you next year, check here	● 74 <input type="checkbox"/>	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

Your signature	Spouse's signature (if filing joint, both must sign)	Date
X	X	
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge)		Preparer's SSN/FEIN
Firm's name (or yours if self-employed)		Firm's address

Important:
You must attach a copy of your federal return to this return.
It is unlawful to forge a spouse's signature.

1995

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return	Social security number
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Part I Residency Information. You must complete all lines that apply to you and your spouse.

	Yourself	Spouse
During 1995:		
1 I was in the military and I was: domiciled in (enter state)	_____	_____
stationed in (enter state or country)	_____	_____
2 I became a California resident (enter state of prior residence and date of move)	_____	_____
3 I became a nonresident (enter new state of residence and date of move)	_____	_____
4 I was a nonresident of California the entire year (enter state or country of residence)	_____	_____
5 The number of days I spent in California (for any purpose) is:	_____	_____
6 I owned a home/property in California (enter "yes" or "no").	_____	_____
Before 1995:		
7 I was a California resident for the period of (enter dates)	_____	_____
8 I entered California on (enter date)	_____	_____
9 I left California on (enter date)	_____	_____

Part II Income Adjustment Schedule

	A	B	C	D	E																								
Section A — Income	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column 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)																								
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7																												
8 Taxable interest income	8																												
9 Dividend income	9																												
10 State tax refund. Enter the same amount in column A and column B.	10																												
11 Alimony received	11																												
12 Business income or (loss)	12																												
13 Capital gain or (loss)	13																												
14 Other gains or (losses)	14																												
15 IRA distribution. See instructions. (a) _____ (b) _____	(a) (b)																												
16 Pensions and annuities. See instructions. (a) _____ (b) _____	(a) (b)																												
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17																												
18 Farm income or (loss)	18																												
19 Unemployment compensation	19																												
20 Social security benefits (a) _____ (b) _____	(a) (b)																												
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 3805Z, FTB 3806, or FTB 3807 f Other (describe) _____	21	<div style="font-size: 3em; display: inline-block; vertical-align: middle;">{</div> <table style="display: inline-table; vertical-align: middle;"> <tr><td>a</td><td>_____</td></tr> <tr><td>b</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>c</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>d</td><td>_____</td></tr> <tr><td>e</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>f</td><td>_____</td></tr> </table>	a	_____	b	_____	c	_____	d	_____	e	_____	f	_____	<div style="font-size: 3em; display: inline-block; vertical-align: middle;">}</div> <table style="display: inline-table; vertical-align: middle;"> <tr><td>a</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>b</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>c</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>d</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>e</td><td style="background-color: #cccccc;">_____</td></tr> <tr><td>f</td><td>_____</td></tr> </table>	a	_____	b	_____	c	_____	d	_____	e	_____	f	_____	21	21
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d	_____																												
e	_____																												
f	_____																												
22a Total: Combine line 7 through line 21 in each column. Continue to Side 2.	22a																												

Income Adjustment Schedule		A	B	C	D	E
Section B — Adjustments to Income		Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as CA resident and income earned or received from CA sources as a nonresident)
22b	Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E	22b				
23a	Your IRA deduction	a				
b	Spouse's IRA deduction	b				
24	Moving expenses. Enter the same amount in column A and column B and complete form FTB 3596	24				
25	One-half of self-employment tax	25				
26	Self-employed health insurance deduction	26				
27	Keogh and self-employed SEP plans	27				
28	Penalty on early withdrawal of savings	28				
29	Alimony paid. Enter recipient's: SSN _____ Last name _____	29				
30	Add line 23a through line 29 in each column, A through E	30				
31	Total. Subtract line 30 from line 22b in each column, A through E	31				
32	Ratio. Divide line 31, column E by line 31, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). Enter the result here and on Form 540NR, line 25a. Note: This number may be greater than 1.0000					

Part III Adjustments to Federal Itemized Deductions

33	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15 and 16)	33	_____
34	State and local income taxes; and foreign taxes and State Disability Insurance (SDI) from federal Schedule A (Form 1040), line 5 (and line 8) or Schedule A (Form 1040NR), line 3.	34	_____
35	Subtract line 34 from line 33	35	_____
36	Other adjustments including moving expenses and lottery losses. See instructions. Specify _____	36	_____
37	Combine line 35 and line 36	37	_____

38 California itemized deductions

Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

If single or married filing separate	\$109,936
If head of household	\$164,904
If married filing joint or qualifying widow(er)	\$219,872

NO. Transfer the amount on line 37 to line 38.
YES. Complete the Itemized Deduction Worksheet in the instructions for Schedule CA (540NR), line 38.

Is the amount you entered on line 38 more than your standard deduction below?

Single or married filing separate	\$2,487
Married filing joint, head of household or qualifying widow(er)	\$4,974

YES. Transfer the amount on line 38 to Form 540NR, line 18.
NO. Enter your standard deduction on Form 540NR, line 18.

38 _____

California Adjustments —
Nonresidents or Part-Year Residents

1995

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.

During 1995: 1 I was in the military and I was: domiciled in (enter state) ... stationed in (enter state or country) ...
Before 1995: 7 I was a California resident for the period of (enter dates) ... 8 I entered California on (enter date) ... 9 I left California on (enter date) ...

Part II Income Adjustment Schedule

Table with 5 columns: Federal Amounts, Subtractions, Additions, Total Amounts Using CA Law, CA Amounts. Rows include: 7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C; 8 Taxable interest income; 9 Dividend income; 10 State tax refund; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15 IRA distribution; 16 Pensions and annuities; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20 Social security benefits (a); 21 Other income (a-f); 22a Total.

Income Adjustment Schedule

	A	B	C	D	E
Section B — Adjustments to Income	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as CA resident and income earned or received from CA sources as a nonresident)
22b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E 22b					
23a Your IRA deduction a					
b Spouse's IRA deduction b					
24 Moving expenses. Enter the same amount in column A and column B and complete form FTB 3596 24					
25 One-half of self-employment tax 25					
26 Self-employed health insurance deduction 26					
27 Keogh and self-employed SEP plans 27					
28 Penalty on early withdrawal of savings 28					
29 Alimony paid. Enter recipient's: SSN _____ Last name _____ 29					
30 Add line 23a through line 29 in each column, A through E 30					
31 Total. Subtract line 30 from line 22b in each column, A through E 31					
32 Ratio. Divide line 31, column E by line 31, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). Enter the result here and on Form 540NR, line 25a. Note: This number may be greater than 1.0000 _____					

Part III Adjustments to Federal Itemized Deductions

33	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15 and 16)	33	
34	State and local income taxes; and foreign taxes and State Disability Insurance (SDI) from federal Schedule A (Form 1040), line 5 (and line 8) or Schedule A (Form 1040NR), line 3.	34	
35	Subtract line 34 from line 33	35	
36	Other adjustments including moving expenses and lottery losses. See instructions. Specify _____	36	
37	Combine line 35 and line 36	37	
38	California itemized deductions		
	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?		
	If single or married filing separate \$109,936		
	If head of household \$164,904		
	If married filing joint or qualifying widow(er) \$219,872		
	NO. Transfer the amount on line 37 to line 38.		
	YES. Complete the Itemized Deduction Worksheet in the instructions for Schedule CA (540NR), line 38.		
	Is the amount you entered on line 38 more than your standard deduction below?		
	Single or married filing separate \$2,487		}
	Married filing joint, head of household or qualifying widow(er) \$4,974		
	YES. Transfer the amount on line 38 to Form 540NR, line 18	38	
	NO. Enter your standard deduction on Form 540NR, line 18.		

Instructions for Schedule CA (540NR)

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1993**, and the California Revenue and Taxation Code (R&TC).

General Information

Differences Between California and Federal Law

In general, California did not conform its law to changes made to the Internal Revenue Code (IRC) by the federal Revenue Reconciliation Act of 1993 (Public Law 103-66). California legislation during 1994 did adopt a few provisions of the 1993 federal changes. All other references in these instructions are to the IRC as it existed on January 1, 1993.

Specific differences include:

IRC Section 179 expense deduction. The California maximum deduction is \$10,000; the federal maximum deduction is \$17,500. In many cases, this difference also affects the California basis and depreciation deduction for qualifying assets. Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the adjustment.

Nonresidential rental property placed in service on or after May 13, 1993 (IRC Section 168). The California recovery period is 31.5 years; the federal recovery period is 39 years. Use form FTB 3885A to figure the adjustment.

IRC Section 197 property. Property qualifying as Section 197 property for federal purposes is also Section 197 property for California purposes. However, for qualifying property acquired before January 1, 1994, the California adjusted basis as of January 1, 1994 must be amortized over the remaining federal amortization period. Use form FTB 3885A to figure the adjustment.

Material participation in rental real estate activities. Beginning with the 1994 tax year, federal law provides that eligible taxpayers who materially participate in rental real estate activities will no longer be subject to the limitations on the deduction of passive activity losses. California does not conform to this provision and these activities will still be considered passive under California law. See form FTB 3801, Passive Activity Loss Limitations, for more information.

Purpose of Schedule

The purpose of this schedule is to identify income being taxed by California; and to compute the ratio of your **California adjusted gross income (AGI) to total AGI from all sources using California law**; and to adjust your federal itemized deductions using California law. The parts of the ratio are defined as follows:

- **Total AGI from all sources using California law** is all of your income from all sources, including income from inside and outside California. You compute it by adjusting federal AGI for the differences between federal and California law.
- **California AGI** is:
 - all income from all sources (inside and outside California) for any part of the year during which you were a California resident; and
 - all income from California sources while you were a nonresident of California.

Once you compute the ratio, you transfer it to Form 540NR to determine your California nonresident or part-year resident tax liability.

Specific Line Instructions for PART I Residency Information

Answer all the questions in this part for you and your spouse. If a question does not apply, please enter N/A on the line for the answer. It may be helpful to get FTB Pub. 1031, Guidelines for Determining Resident Status, for more information.

Line 1 – I was in the military

If either spouse was in the military, your state of domicile is generally the state where you were living when you first entered the military.

Line 5 – The number of days I spent in CA

The total number of days in California should include all days in California for any purpose including residency, business and vacation.

Specific Line Instructions for PART II Income Adjustment Schedule

Column A – Federal Amounts

Enter all taxable amounts shown on your federal return on the corresponding lines in column A.

Line 7 through Line 21

Enter on line 7 through line 21 the same amounts you entered on your federal Form 1040, line 7 through line 21 (or on your Form 1040A, line 7 through line 13; your Form 1040EZ, line 1, line 2 and line 3; or your Form 1040NR, line 8 through line 21 for the same types of income).

Also enter the following if applicable:

- the total IRA distribution received on line 15(a);
- the total pension or annuity distribution received on line 16(a); and
- the total social security retirement benefit received on line 20(a).

If you used Form 1040A, refer to line 11a and line 13a. If you used Form 1040NR, refer to line 16a and line 17a.

Line 22a – Total

Combine the amounts on line 7 through line 21. Enter the total on line 22a. This number should be the same as the amount on your federal Form 1040, line 22 (or your Form 1040A, line 14; or your Form 1040EZ, line 4; or your Form 1040NR, line 23).

Line 22b – Balance Carried Forward

Enter on line 22b the total from Side 1, line 22a, column A.

Line 23a through Line 29

Enter the same amounts you entered on your federal Form 1040, line 23a through line 29 (or your Form 1040A, line 15a and line 15b; or your Form 1040NR, line 24 through line 29).

Line 30 – Add line 23a through line 29. This amount should be the same as the amount on your federal Form 1040, line 30 (or your Form 1040A, line 15c; or your Form 1040NR, line 30). However, if you made any of the adjustments described in the instructions for federal Form 1040, line 30 or if you claimed the foreign housing deduction from federal Form 2555, enter the amount from Form 1040, line 30 on this line.

Line 31 – Total

Subtract line 30 from line 22b. This amount should be the same as the amount on your federal Form 1040, line 31 (or your Form 1040A, line 16; or your Form 1040EZ, line 4; or your Form 1040NR, line 31).

Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

Do not use these columns to make adjustments for income earned outside of California during periods of nonresidency. Make those adjustments in column E.

Note: If you are a nonresident alien, use column B and column C to include income from all sources, even if you were not required to report it on your federal return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need to get one of the following publications in order to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments;
- 1005, Pension and Annuity Guidelines; or
- 1032, Tax Information for Military Personnel.

If you want to order a publication or form see the back cover of your tax booklet.

Line 7 – Wages, Salaries, Tips, etc.

Generally you will not make any adjustments on this line. If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Moving expense reimbursement — California includes in income the amount of reimbursement for moving expense from your employer. Enter in column C the amount of reimbursement not included in column A. Generally this is the amount shown on Form W-2, box 13 (code P). Get and complete form FTB 3596, California Moving Expense, to figure the California moving expense deduction.

Active duty military pay — Special rules apply to active duty military taxpayers. Get FTB Pub. 1032 for more information.

Ride-sharing benefits or sick pay received under the Federal Insurance Contributions Railroad and Retirement Act — California excludes from income the ridesharing benefits and the sick pay received under Federal Insurance Contributions Railroad and Retirement Act. Enter in column B the amount of these benefits included in the amount in column A.

Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also)

— If you excluded this income from your federal return, enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion under IRC Section 911, see the instructions for line 21. Get FTB Pub. 1001 for more information.

Line 8 – Taxable Interest Income

If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C. Otherwise, follow the instructions below.

Enter in column B, the interest that you received from:

- United States saving bonds;
- United States treasury bills;
- any other bonds or obligations of the United States and its territories;

Get FTB Pub. 1001 if you received interest income from sources listed below.

- A. loans made in an enterprise zone, program area or the Los Angeles Revitalization Zone (LARZ);
- B. merchant marine construction fund deposits by ship contractors;
- C. original issue discount (OID) for bonds issued by Poland; and
- D. items listed above passed through to you from S corporations, trusts, partnerships or limited liability companies.

Do not make entries in either column B or column C for interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities. California law is the same as federal law for these types of interest income.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 (or 1040A), line 8b; or Form 1040NR, line 9b and which you received from:

- non-California state bonds;
- non-California municipal bonds issued by a county, city, town or other local government unit;
- obligations of the District of Columbia issued after December 27, 1973; and
- bonds listed above if the interest was passed through to you from S corporations, trusts, partnerships or limited liability companies.

Line 9 – Dividend Income

In most cases there will be no difference between the amount of dividends you reported in column A and the amount to report using California law. However, certain mutual funds are qualified to pay "exempt-interest dividends" if at least 50% of their assets consist of tax-exempt government obligations. The portion of the dividend income that is tax-exempt will be shown on your annual statement from the mutual fund.

If the California exempt-interest amount is more than the federal exempt-interest amount, enter the difference in column B.

Get FTB Pub. 1001 if you received dividend income from:

- noncash patronage dividends from farmers' cooperatives or mutual associations;
- a federal S corporation that is a California C corporation;
- a controlled foreign corporation;
- distribution of pre-1987 earnings from S corporations;
- undistributed capital gains for regulated investment company (RIC) shareholders; or
- distributed capital gain dividends.

Line 10 – State Tax Refund

California does not tax the state income tax refund you received in 1995. Enter in column B,

the amount of state tax refund you entered in column A.

Line 11 – Alimony Received

If you are a nonresident alien and received alimony which was not included in your federal income, enter the alimony on this line in column C. Otherwise, make no adjustment on this line.

Line 12 – Business Income or (Loss)

Differences between the amount of business income or loss you reported in column A and the amount you report under California law generally result from the difference between California and federal law relating to depreciation methods, special credits and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes, and you will need to make an adjustment to your business income or loss. Adjustments are figured on form FTB 3885A and are most commonly necessary because:

Before January 1, 1987, California did not allow depreciation under the federal accelerated cost recovery system, and you must continue to figure California depreciation for those assets in the same manner as prior years.

On or after January 1, 1987, California provides special credits and accelerated write-offs which affect the California basis of qualifying assets. Refer to the bulleted list below. Also, California does not conform to certain federal provisions. See the items listed under "General Information."

Note: If any of your business activities is a passive activity which produces a loss, complete form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the passive activity loss allowable under California law.

If you are engaged in more than one business activity, use a separate form FTB 3885A to report the adjustments for each activity.

Get FTB Pub. 1001 for more information about:

Income related to:

- business, trade or profession carried on within California that is an integral part of a unitary business carried on both within and without the state; or
- pro rata share of income received from a controlled foreign corporation by a U.S. shareholder.

Basis adjustments related to:

- property acquired prior to becoming a California resident;
- sales and use tax credit for property used in an enterprise zone, program area, or (LARZ);
- reduced recovery periods for fruitbearing grapevines replaced in a California vineyard on or after 1/1/92 as a result of phylloxera infestation;
- expenditures for tertiary injectants;
- certain property placed in service on an Indian reservation after 1/1/94 and before 12/31/2003;
- amortization of pollution control facilities;
- discharge of real property business indebtedness;
- employer-paid child care center and services;
- employer-paid child care plan;
- vehicles used in an employer-sponsored ridesharing program;
- an enhanced oil recovery system;
- the cost of making a business accessible to disabled individuals; or

- property for which you received an energy conservation subsidy from a public utility on or after 1/1/95.

Business expense deductions related to:

- wages paid in an enterprise zone, program area, LARZ or Local Agency Military Base Recovery Area (LAMBRA); or
- Manufacturer's Investment Credit (MIC);
- an employer-sponsored ridesharing program;
- certain employer costs for employees who are also enrolled members of Indian tribes;
- abandonment or tax recoupment fees for open-space easements and timberland preserves;
- indirect political contributions;
- club dues or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry or national origin;
- lobbying expenses denied under IRC Section 162;
- travel or other expenses of family members accompanying a business traveler;
- a business located in an enterprise zone, program area or LARZ;
- research expense; or
- employer wage expense for federal Jobs Credit.

Line 13 – Capital Gain or (Loss)

Generally, there are no differences between the amount of capital gain or loss in column A and the amount to report using California law.

If you do not have any of the items listed below, make no entry on this line in either column B or column C.

Use Schedule D, California Gain or Loss Adjustment, if you have differences from:

- basis differences resulting from differences between California and federal law in prior years;
- gain or loss on stock and bond transactions;
- installment sale gain reported on form FTB 3805E, Installment Sale Income;
- gain on the sale of personal residence where depreciation was allowable;
- flow-through gain or loss from partnerships, fiduciaries, S corporations or limited liability companies;
- gain from involuntary conversion of capital assets not held for business profit; and
- capital loss carryover from your 1994 California Schedule D.

Get FTB Pub. 1001 for more information about:

- disposition of S corporation stock acquired before 1987;
- gain on the sale or disposition of a qualified assisted housing development to low income residents or to specified entities maintaining housing for low income residents;
- gain on certain vessels transferred to and exchanged with the Maritime Administration or realized in connection with construction of new vessels;
- gain on the sale of personal residence where depreciation was allowable;
- undistributed capital gain for regulated investment company (RIC) shareholders;
- gain or loss on the sale of property inherited before 1/1/87;
- capital loss carrybacks; and
- rollover gain from the sale of publicly traded securities into specialized small business investment companies.

Line 14 – Other Gains or (Losses)

Generally, there are no differences between the amount of other gains or losses reported in column A and the amount to report using California law.

If there is no difference, make no entry on this line in column B or column C.

However, the California basis of your other assets may be different than the federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property, to figure the difference between the amount to report using California law and the amount you reported in column A.

Line 15 – IRA Distribution

Generally, the amount of income taxed for IRA distributions is the same using both California and federal law. If there is no difference, make no entry on this line in column B or column C.

However, there may be significant differences in the taxable amount depending on when you made your contributions to the IRA. Differences may also occur if you changed your residency status after you began making contributions to your IRA or if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- less than the amount taxable under federal law, enter the difference in column B; or
- more than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information.

Line 16 – Pensions and Annuities

Generally, the amount of income taxed for fully taxable pension or annuity distributions is the same using both California and federal law. If there is no difference, make no entry on this line in column B or column C.

However, if you received certain railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustments described below.

California does not tax railroad retirement benefits. If you received a federal Form RRB 1099-R for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between the dates 7/1/86 and 1/1/87 and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

Get FTB Pub. 1005 if you elected to use the three-year rule for reporting an employer-sponsored pension or annuity (for annuity starting dates after 7/1/86 and before 1/1/87).

Line 17 – Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, etc.

Differences between the amount of income or loss you reported in column A and the amount you report under California law generally result from the difference between California and federal law relating to depreciation methods, special credits and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different

from the amount used for federal purposes, and you will need to make an adjustment to your income or loss. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), line 12.

Note: If any of your activities is a passive activity which produces a loss, complete form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the passive activity loss allowable under California law.

Note: Limited liability companies (LLCs) classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to their partners on Schedule K-1 (565), Partners Share of Income, Deductions, Credits, etc.

Get FTB Pub 1001 for more information about:

- payments to retired or deceased partners; or
- accumulation distribution to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 18 – Farm Income or Loss

Differences between the amount of income or loss you report in column A and the amount you report under California law generally result from the difference between California and federal law relating to depreciation methods, special credits and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes, and you will need to make an adjustment to your farm income or loss. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), line 12.

Note: If any of your farm activities is a passive activity which produces a loss, complete form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the passive activity loss allowable under California law.

Line 19 – Unemployment Compensation

California does not tax unemployment compensation. Enter on line 19, column B, the amount of unemployment compensation shown on line 19, column A.

Line 20 – Social Security Benefits

California does not tax social security benefits or equivalent tier 1 railroad retirement benefits. Enter in column B the amount of these benefits shown on this line in column A.

Line 21 – Other Income**a. California Lottery Winnings**

California does not tax winnings from the California Lottery. Enter in column B the amount of California Lottery winnings included in the federal amount on line 21 in column A.

Note: Do not include lottery winnings from other states in this amount. They are taxable to California.

b. Disaster Loss Carryover from FTB 3805V

If you have a California disaster loss carryover from your 1994 form FTB 3805V, Net Operating Loss Carryovers and Disaster Loss Deductions, enter that amount as a positive number in column B.

c. Federal NOL deduction from Form 1040, line 21

If the amount on line 21 in column A includes a federal net operating loss (NOL) deduction, enter the amount of the federal NOL deduction as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL deduction.

d. NOL Carryover from FTB 3805V

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. Use form FTB 3805V to figure the allowable California NOL deduction and enter it as a positive number in column B.

Note: If your 1994 form FTB 3805V has both disaster loss carryovers and NOL carryovers, you will need to separately state these two amounts. See line 21b, above, for disaster loss carryovers.

e. NOL deduction from FTB 3805Z or FTB 3806

If you have an NOL deduction on form:

- FTB 3805Z, Enterprise Zone/Program Area Deduction and Credit Summary; or
- FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary; or
- FTB 3807, Local Agency Military Base Recovery Area

Enter in column B the total NOL deduction figured on these forms.

f. Other (describe)

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency which you received from a crime hotline established by a government agency or nonprofit organization and that is included in the amount on line 21 in column A.

Note: You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Payments for alternative transportation. Enter in column B the amount you received from your employer, other than salaries or wages, for participating in an alternative transportation method and that is included in the amount on line 21 in column A. For more information refer to R&TC Section 17149.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on Form 1040, line 21.

Payment from a living benefit contract. Enter in column B the income from such a contract that you included in the amount on line 21 in column A.

Beverage container recycling income. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Rebates from water agencies or suppliers. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal return and the amount reported for California purposes.

Issuers: Enter the difference between the federal deductible amount and the California deductible amount on line 21f in column B.

Holders: Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 21f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Energy conservation subsidies. Enter in column C the amount of any energy conservation subsidy provided, either directly or indirectly, by public utilities for the purchase or installation of an energy conservation measure that was not included in column A.

Line 22a – Total

Add line 7 through line 21f in column B and column C. Enter the totals on this line.

Line 22b – Balance Carried Forward

Enter the totals from Side 1, line 22a, column B and column C.

Line 23a, line 23b and line 27 — IRA, Keogh, or SEP Deduction

Generally, the IRA, Keogh or SEP deduction allowable under California law and federal law is the same.

If there is no difference, make no entry on this line in column B or column C. Go to the next line.

Differences in the amount of IRA, Keogh or SEP deduction you can claim may occur if there is a difference between your federal self-employment income and your California self-employment income.

If the allowable deductible amount for California is less than the deduction you reported in column A, enter the difference on the appropriate line (23a, 23b or 27), column B.

Line 24 – Moving Expense

California law is not the same as federal law for figuring your moving expense deduction. Enter in column B the amount shown in column A, if any. Get form FTB 3596, California Moving Expense, to figure the amount to deduct under California law as an itemized deduction in Part III, line 36.

Line 26 – Self-Employed Health Insurance Deduction

California law allows the deduction for self-employed health insurance. If you qualify for the federal deduction, you also qualify for the California deduction. However, the amount of the deduction will be different for California and you must figure the deduction based on California self-employment income using the lower California percentage of 25%. Complete the following worksheet to figure your California deduction and to make the necessary adjustment on Schedule CA (540NR):

1. Enter the total amount paid in 1995 for you, your spouse and dependents. Do not include amounts for any month you were eligible to participate in an employer-sponsored plan. . . . 1 _____
2. Multiply line 1 by 25% (.25) 2 _____
3. Enter your California net profit and any other California earned income from the business

under which the insurance plan is established, minus any deductions you claim on Form 1040, line 25 or the amount on Schedule CA (540NR), line 27, column D 3 _____

4. Enter your federal self-employed health insurance deduction from Form 1040, line 26. 4 _____

5. California self-employed health insurance deduction. Enter the smaller of line 2 or line 3 5 _____

6. Subtract line 5 from line 4. Enter the result on line 26 in column B. 6 _____

Note: If line 5 is more than line 4, enter the difference in column C.

Line 29 – Alimony Paid

Enter the social security number and last name of the person to whom you paid alimony.

Note: If you are a nonresident alien and you did not deduct alimony on your federal return, enter the amount you paid on this line in column C.

Line 30 – Add line 23a through line 29 in column B and column C. Enter the totals on this line in the appropriate columns.

Note: If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 30.

Line 31 – Total

Subtract line 30 from line 22b in column B and column C. Enter the totals on this line in the appropriate column.

Column D – Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, 7 through 31:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

Note: If you made any adjustments on line 21 in column B or column C:

- Step 1 Add the adjustments in column B, lines a, b, d, e and f.
- Step 2 Subtract that total from line 21, column A.
- Step 3 Add the adjustments in column C, lines c and f.
- Step 4 Add that total to the result of Step 2; then continue as instructed above for all other lines.

Column E – California Amounts

In this column, identify the amounts that you earned from all sources while you were a California resident and that you received from sources within California while you were a nonresident.

At the end of this column you will compute the ratio of the California adjusted gross income (line 31, column E) to the adjusted gross income from all sources (line 31, column D). You will use the resulting decimal amount to determine your tax.

Refer to instructions for each line below to be sure you are including the right amounts.

Line 7 – Wages, Salaries, Tips, Etc.

Enter all wages, salaries, tips and other compensation you earned while you were a California resident. And, if you performed work in California while you were a nonresident, include the portion of wages or other compensation earned in California. Include moving expense reimbursement for moves into California.

Line 8 – Taxable Interest Income

Enter the interest which you received while you were a California resident. For more information, refer to the instructions for column B and column C, line 8.

Line 9 – Dividend Income

Enter all dividends you received while you were a California resident. Include dividends you received from federal S corporations that have elected to be treated as C corporations for California tax purposes.

Line 11 – Alimony Received

Enter the alimony that you received while you were a California resident.

Line 12 – Business Income or (Loss)

Enter the total amount of profits or losses (computed using California law) from all businesses you conducted while you were a California resident and from all businesses you conducted in California while you were a nonresident of California. If you reported PALS activities in column D, and only some of them must be included in column E, complete a second form FTB 3801 to compute the California portion of any PALS.

If, as a nonresident you derived income from a business, trade or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income which you must report on this line in column E. If, there is any business relationship between the parts within and outside California (flow of goods, etc.), you must apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report in column E, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 13 – Capital Gain or (Loss)

Complete Schedule D, California Capital Gain or Loss Adjustment, to report all transactions that occurred while you were a California resident and those transactions that were related to property located in California while you were a nonresident. Complete Schedule D through line 8 only. Enter the gain from line 7 or the loss from line 8, whichever applies, on this line in column E.

Line 15 – IRA Distributions (Taxable Amount)

Enter the taxable portion of individual retirement arrangement (IRA) distributions you received while you were a California resident and the amount you received while you were a nonresident of California that was derived from contributions made and earnings accrued while you were a California resident. This includes regular distributions, premature distributions and any other money or property you received from your IRA account or annuity. Get FTB Pub. 1005 for more information.

Line 16 – Pensions and Annuities (Taxable Amount)

Enter the portion of your taxable pension and annuity income you received while you were a

resident of California **and** the amount you received while you were a nonresident of California that was derived from services performed in California. Get FTB Pub. 1005 for more information.

Line 17 – Rental Real Estate, Royalties, Partnerships S Corporations, Trusts, Etc.

Enter your 1995 profit or loss from all rents, royalties, partnerships, S corporations, LLCs, estates and trusts that occurred while you were a California resident **and** profit or loss related to property or business located in California while you were a nonresident of California. If you reported PALS activities in column D, and only some of them must be included in column E, complete a second form FTB 3801 to compute the California portion of any PALS.

If you owned an interest in a partnership, an LLC characterized as a partnership or an S corporation and you were a California resident on the last day of the partnership's or LLC's taxable year or S corporation's income year, you must include your entire distributive share of the partnership's or LLC's profit or loss or your entire pro rata share of the S corporation's profit or loss.

If you were a nonresident of California on the last day of the partnership's or LLC's taxable year or S corporation's income year, include the portion of your distributive share of the profit or loss derived from California sources from the partnership or the LLC, or your pro rata share of the profit or loss derived from California sources from the S corporation.

Your Schedule K-1 (565, 100S or 541) will indicate the amount of partnership, S corporation, estate, LLC or trust profit or loss that you must include on this line in column E.

Line 18 – Farm Income or (Loss)

Enter your profit or loss from all farming activity while you were a California resident **and** for farming activity conducted in California while you were a nonresident of California. If you have PALS activities in column D, and only some of them must be included in column E, complete a second form FTB 3801 to figure the California portion of any PALS.

Line 21 – Other Income

Enter the amounts derived from California sources or which you accrued, earned or received while you were a California resident that is not included in line 7 through line 18 of column E.

Line 22a – Total

Add line 7 through line 21 in column E. Enter the result on this line.

Line 22b – Balance Carried Forward

Enter the total from Side 1, line 22a, column E on this line.

Line 23a, line 23b and line 27 – IRA, Keogh and SEP Deduction

The amount of the California deduction for IRA, Keogh and SEP contributions is the same as the federal deduction. However, the deduction may be limited by your California compensation or by your California self-employment income.

Example: A taxpayer moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal return. Her California wages were \$500. Her allowable deduction is the lesser of:

- the federal deduction of \$2,000; or
- the California compensation of \$500.

Therefore, she must enter \$500 on line 23a of column E. She will have made no entry in column B or column C.

Keogh and SEP deductions are limited to a percentage of the federal deduction. That percentage is the ratio of:

Self-employment income reported in column E
_____ = California ratio

Total self-employment income reported in column D

Get FTB Pub. 1005 for further information.

Line 25 – One-half of Self-Employment Income

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

Self-employment income reported in column A from all sources while a CA resident	+	Self-employment income reported in column A from CA sources while a nonresident
--	---	---

_____ = California ratio
Total self-employment income reported in column A

Line 26 – Self-Employed Health Insurance Deduction

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

Total self-employment income reported in column E
_____ = California ratio

Total self-employment income reported in column D

Line 28 – Penalty on Early Withdrawal of Savings

Enter the interest penalties charged to you while you were a California resident.

Line 29 – Alimony Paid

Enter alimony or separate maintenance payments that you made while you were a California resident.

Line 30 – Add line 23a through line 29 in column E. Enter the result on this line.

Line 31 – Total

Subtract line 30 from line 22b in column E. This is your California adjusted gross income (AGI). Enter the result on this line. Also enter this amount on Form 540NR, Side 1, line 20.

Line 32 – Ratio

Ratio = $\frac{\text{California AGI}}{\text{Total AGI from all sources}}$

Divide the amount on line 31, column E by the amount on line 31, column D. Enter the result on this line and on Form 540NR, Side 1, line 25a.

Also, transfer the amounts from:

- line 31, column B to Form 540NR, Side 1, line 14;
- line 31, column C to Form 540NR, Side 1, line 16; and
- line 31, column E to Form 540NR, Side 1, line 20.

Caution: If the amount on Schedule CA (540NR) line 31:

- **column B** is a negative number, do not transfer it to Form 540NR, line 14. Instead, transfer the amount as a positive number to Form 540NR, line 16; or
- **column C** is a negative number, do not transfer it to Form 540NR, line 16. Instead, transfer the amount as a positive number to Form 540NR, line 14.

Specific Line Instructions for PART III Adjustments to Federal Itemized Deductions

Line 33 – Federal Itemized Deductions

Enter the total amount of itemized deductions from your federal Schedule A, line 4, 9, 14, 18, 19, 26, and 27 or Schedule A (Form 1040NR), line 3, 7, 8, 15 and 16.

Important: If you did not itemize deductions on your federal tax return, but will itemize deductions on your California return, first complete federal Schedule A. Then complete Schedule CA (540NR), Part III, line 33 through line 38. Attach a copy of federal Schedule A to your Form 540NR.

Line 34 – State, Local and Foreign Income Taxes

Enter the state and local income tax from federal Schedule A, line 5 and only the portion relating to foreign income taxes from line 8, or Schedule A (Form 1040NR), line 3. Be sure to include state disability insurance (SDI), limited partnership tax and income or franchise tax paid by S corporations.

Line 36 – Other Adjustments Moving Expenses

If you had moving expenses in 1995, get and complete form FTB 3596, California Moving Expense, to figure the amount to enter on line 36.

Adoption related expenses

If you deducted adoption related expenses on your federal Schedule A and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 36.

Mortgage Interest Credit

If you reduced your federal miscellaneous itemized deductions by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), be sure to increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit as a positive number on line 36.

Nontaxable Income Expenses

If, on federal Schedule A, you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 36.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 36.

Employee Business Expense

If you had assets placed in service before January 1, 1987, and if you completed federal Form 2106, Employee Business Expenses, also complete Form 2106 using California amounts. Compare line 10 on both Forms 2106. If the federal

amount is larger, enter the difference as a negative number on line 36. If the California amount is larger, enter the difference as a positive number on line 36.

Investment Interest Expense

Your California deduction for investment interest expense may be different from your federal deduction. You must use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 36.

Gambling Losses

California Lottery losses are not deductible for California. Enter the amount of California Lottery losses shown on federal Schedule A as a negative number on line 36.

Federal Estate Tax

Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax shown on federal Schedule A as a negative number on line 36.

Generation Skipping Transfer Tax

Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of expenses shown on federal Schedule A, line 23, as a negative number on line 36.

State Legislator's Travel Expenses

Under California law, deductible travel expenses for state legislators include only those incurred while away from their place of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 36.

Line 38 – California Itemized Deductions

Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married filing separate.	\$109,936
Married filing joint or Qualifying widow(er)	\$219,872
Head of household	\$164,904

NO. Transfer the amount from line 37 to line 38. Do not complete the worksheet below.

YES. Complete the Itemized Deductions Worksheet on this page.

Itemized Deductions Worksheet

1. Enter the amount from Schedule CA (540NR), line 37 1 _____
2. Using California amounts, add the amounts on federal Schedule A (Form 1040), line 4, line 13 and line 19 plus any gambling losses included on line 27 (or on Schedule A (Form 1040NR), line 8 plus any investment interest expense included on line 11 and any gambling losses included on line 17) 2 _____
3. Subtract line 2 from line 1.
Note: If the result is zero or less, **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 38 3 _____
4. Multiply line 3 by 80% (.80) 4 _____
5. Enter the amount from Form 540NR, line 13 5 _____
6. Enter the amount shown above for your filing status 6 _____
7. Subtract line 6 from line 5.
Note: If the result is zero or less, **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 38 7 _____
8. Multiply line 7 by 6% (.06) 8 _____
9. Compare the amounts on line 4 and line 8. Enter the smaller amounts here 9 _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), line 38 10 _____

Instructions for Automatic Extension for Individuals

1995

3519

General Information

If you cannot file your California tax return by April 15, 1996, you will be allowed an automatic six month extension without filing a written request. To qualify for the automatic extension, you must file your tax return by October 15, 1996. However, to avoid late payment penalties and interest, you must pay 100% of your tax liability by **April 15, 1996**.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 1996, use the payment voucher below to mail in your payment. Your payment must be made by April 15, 1996. **Only send in the voucher if a payment is due.**

Save your completed worksheet along with the copy of your return for your tax records.

If the amount on line 1 is more than the amount on line 3, then your tax is more than your payments and credits. You have tax due. Subtract the amount on line 3 from the amount on line 1. Enter the tax due on line 4 and on the form FTB 3519 voucher below and **mail only the voucher portion** with your payment to:

**Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0051**

How to Complete the Tax Payment Worksheet

Line 1 – Enter the total tax you expect to owe. This is the amount you expect to enter on Form 540EZ, line 23; Form 540A, line 23; Form 540, line 37; or Form 540NR, line 46.

Line 2 – Enter your total payments and credits on the following lines:

- 2a – California income tax withheld
- 2b – California estimated tax payments and amount applied from your 1994 return
- 2c – Other payments and credits including any tax payments made with any previous 1995 form FTB 3519 voucher.

Line 3 – Add line 2a through line 2c. Enter the result on line 3.

Line 4 – Tax due. If the amount on line 3 is more than the amount on line 1, then your payments and credits are more than your tax. You have no tax due. **DO NOT SEND THE PAYMENT VOUCHER.** Your return when filed by October 15, 1996, will verify that you qualified for the extension.

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 15, 1996, a late payment penalty plus interest will be added to your tax due. If after April 15, 1996, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional estimated tax with another form FTB 3519 voucher. If you do not file your return by October 15, 1996, you will be assessed a late filing penalty plus interest.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 15, 1996, the deadline to file your return and pay the tax is June 17, 1996. Interest will accrue from the original due date (April 15, 1996), until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six month extension without filing a written request. To qualify for the extension, you must file your tax return by December 16, 1996. To avoid any late payment penalties, you must pay 100% of your tax liability by June 17, 1996. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 15, 1996."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax you expect to owe.		1	
2 Payments and credits:		[Hatched Area]	
a California income tax withheld.	2a		
b California estimated tax payments and amount applied from your 1994 return.	2b		
c Other payments and credits.	2c		
3 Total tax payments and credits. Add line 2a through line 2c.		3	
4 Tax due. If line 3 is more than line 1, see instructions. If line 1 is more than line 3, subtract line 3 from line 1. Enter the result here and on the voucher below.		4	

CUT HERE

Payment Voucher for Automatic Extension for Individuals

1995

3519

Your first name and initial	Last name	Your social security number
If joint return, also give spouse's first name and initial	Last name	Spouse's social security number
Present home address — number and street including P.O. Box or rural route		Apt. no.
City, town or post office, state and ZIP code		

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

Amount of payment

MAIL TO: Franchise Tax Board
P.O. Box 942867
Sacramento, CA 94267-0051

(Calendar year — Due April 15, 1996)

\$	00
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Payment Voucher 5

For Privacy Act Notice, see form FTB 1131

1995 California Tax Table

Use the Tax Table below if your taxable income on Form 540NR, line 19 is \$50,000 or less.

Use the Tax Rate Schedule on page 30 if your taxable income on Form 540NR, line 19 is more than \$50,000.

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	6,451	6,550	82	65	65	12,951	13,050	243	163	163
51	150	1	1	1	6,551	6,650	84	66	66	13,051	13,150	247	165	165
151	250	2	2	2	6,651	6,750	86	67	67	13,151	13,250	251	167	167
251	350	3	3	3	6,751	6,850	88	68	68	13,251	13,350	255	169	169
351	450	4	4	4	6,851	6,950	90	69	69	13,351	13,450	259	171	171
451	550	5	5	5	6,951	7,050	92	70	70	13,451	13,550	263	173	173
551	650	6	6	6	7,051	7,150	94	71	71	13,551	13,650	267	175	175
651	750	7	7	7	7,151	7,250	96	72	72	13,651	13,750	271	177	177
751	850	8	8	8	7,251	7,350	98	73	73	13,751	13,850	275	179	179
851	950	9	9	9	7,351	7,450	100	74	74	13,851	13,950	279	181	181
951	1,050	10	10	10	7,451	7,550	102	75	75	13,951	14,050	283	183	183
1,051	1,150	11	11	11	7,551	7,650	104	76	76	14,051	14,150	287	185	185
1,151	1,250	12	12	12	7,651	7,750	106	77	77	14,151	14,250	291	187	187
1,251	1,350	13	13	13	7,751	7,850	108	78	78	14,251	14,350	295	189	189
1,351	1,450	14	14	14	7,851	7,950	110	79	79	14,351	14,450	299	191	191
1,451	1,550	15	15	15	7,951	8,050	112	80	80	14,451	14,550	303	193	193
1,551	1,650	16	16	16	8,051	8,150	114	81	81	14,551	14,650	307	195	195
1,651	1,750	17	17	17	8,151	8,250	116	82	82	14,651	14,750	311	197	197
1,751	1,850	18	18	18	8,251	8,350	118	83	83	14,751	14,850	315	199	199
1,851	1,950	19	19	19	8,351	8,450	120	84	84	14,851	14,950	319	201	201
1,951	2,050	20	20	20	8,451	8,550	122	85	85	14,951	15,050	323	203	203
2,051	2,150	21	21	21	8,551	8,650	124	86	86	15,051	15,150	327	205	205
2,151	2,250	22	22	22	8,651	8,750	126	87	87	15,151	15,250	331	207	207
2,251	2,350	23	23	23	8,751	8,850	128	88	88	15,251	15,350	335	209	209
2,351	2,450	24	24	24	8,851	8,950	130	89	89	15,351	15,450	339	211	211
2,451	2,550	25	25	25	8,951	9,050	132	90	90	15,451	15,550	343	213	213
2,551	2,650	26	26	26	9,051	9,150	134	91	91	15,551	15,650	347	215	215
2,651	2,750	27	27	27	9,151	9,250	136	92	92	15,651	15,750	351	217	217
2,751	2,850	28	28	28	9,251	9,350	138	93	93	15,751	15,850	355	219	219
2,851	2,950	29	29	29	9,351	9,450	140	94	94	15,851	15,950	359	221	221
2,951	3,050	30	30	30	9,451	9,550	142	95	95	15,951	16,050	363	223	223
3,051	3,150	31	31	31	9,551	9,650	144	96	96	16,051	16,150	367	225	225
3,151	3,250	32	32	32	9,651	9,750	146	97	97	16,151	16,250	371	227	227
3,251	3,350	33	33	33	9,751	9,850	148	99	99	16,251	16,350	375	229	229
3,351	3,450	34	34	34	9,851	9,950	150	101	101	16,351	16,450	379	231	231
3,451	3,550	35	35	35	9,951	10,050	152	103	103	16,451	16,550	383	233	233
3,551	3,650	36	36	36	10,051	10,150	154	105	105	16,551	16,650	387	235	235
3,651	3,750	37	37	37	10,151	10,250	156	107	107	16,651	16,750	391	237	237
3,751	3,850	38	38	38	10,251	10,350	158	109	109	16,751	16,850	395	239	239
3,851	3,950	39	39	39	10,351	10,450	160	111	111	16,851	16,950	399	241	241
3,951	4,050	40	40	40	10,451	10,550	162	113	113	16,951	17,050	403	243	243
4,051	4,150	41	41	41	10,551	10,650	164	115	115	17,051	17,150	407	245	245
4,151	4,250	42	42	42	10,651	10,750	166	117	117	17,151	17,250	411	247	247
4,251	4,350	43	43	43	10,751	10,850	168	119	119	17,251	17,350	415	249	249
4,351	4,450	44	44	44	10,851	10,950	170	121	121	17,351	17,450	419	251	251
4,451	4,550	45	45	45	10,951	11,050	172	123	123	17,451	17,550	423	253	253
4,551	4,650	46	46	46	11,051	11,150	174	125	125	17,551	17,650	427	255	255
4,651	4,750	47	47	47	11,151	11,250	176	127	127	17,651	17,750	431	257	257
4,751	4,850	48	48	48	11,251	11,350	178	129	129	17,751	17,850	435	259	259
4,851	4,950	50	49	49	11,351	11,450	180	131	131	17,851	17,950	439	261	261
4,951	5,050	52	50	50	11,451	11,550	183	133	133	17,951	18,050	443	263	263
5,051	5,150	54	51	51	11,551	11,650	187	135	135	18,051	18,150	447	265	265
5,151	5,250	56	52	52	11,651	11,750	191	137	137	18,151	18,250	453	267	267
5,251	5,350	58	53	53	11,751	11,850	195	139	139	18,251	18,350	459	269	269
5,351	5,450	60	54	54	11,851	11,950	199	141	141	18,351	18,450	465	271	271
5,451	5,550	62	55	55	11,951	12,050	203	143	143	18,451	18,550	471	273	273
5,551	5,650	64	56	56	12,051	12,150	207	145	145	18,551	18,650	477	275	275
5,651	5,750	66	57	57	12,151	12,250	211	147	147	18,651	18,750	483	277	277
5,751	5,850	68	58	58	12,251	12,350	215	149	149	18,751	18,850	489	279	279
5,851	5,950	70	59	59	12,351	12,450	219	151	151	18,851	18,950	495	281	281
5,951	6,050	72	60	60	12,451	12,550	223	153	153	18,951	19,050	501	283	283
6,051	6,150	74	61	61	12,551	12,650	227	155	155	19,051	19,150	507	285	285
6,151	6,250	76	62	62	12,651	12,750	231	157	157	19,151	19,250	513	287	287
6,251	6,350	78	63	63	12,751	12,850	235	159	159	19,251	19,350	519	289	289
6,351	6,450	80	64	64	12,851	12,950	239	161	161	19,351	19,450	525	291	291

The tax table is continued on page 29.

1995 California Tax Table — Continued

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	531	293	293	26,451	26,550	980	505	505	33,451	33,550	1,563	785	865
19,551	19,650	537	295	295	26,551	26,650	988	509	509	33,551	33,650	1,572	789	871
19,651	19,750	543	297	297	26,651	26,750	996	513	513	33,651	33,750	1,582	793	877
19,751	19,850	549	299	299	26,751	26,850	1,004	517	517	33,751	33,850	1,591	797	883
19,851	19,950	555	301	301	26,851	26,950	1,012	521	521	33,851	33,950	1,600	801	889
19,951	20,050	561	303	303	26,951	27,050	1,020	525	525	33,951	34,050	1,610	805	895
20,051	20,150	567	305	305	27,051	27,150	1,028	529	529	34,051	34,150	1,619	809	901
20,151	20,250	573	307	307	27,151	27,250	1,036	533	533	34,151	34,250	1,628	813	907
20,251	20,350	579	309	309	27,251	27,350	1,044	537	537	34,251	34,350	1,637	817	913
20,351	20,450	585	311	311	27,351	27,450	1,052	541	541	34,351	34,450	1,647	821	919
20,451	20,550	591	313	313	27,451	27,550	1,060	545	545	34,451	34,550	1,656	825	925
20,551	20,650	597	315	315	27,551	27,650	1,068	549	549	34,551	34,650	1,665	829	931
20,651	20,750	603	317	317	27,651	27,750	1,076	553	553	34,651	34,750	1,675	833	937
20,751	20,850	609	319	319	27,751	27,850	1,084	557	557	34,751	34,850	1,684	837	943
20,851	20,950	615	321	321	27,851	27,950	1,092	561	561	34,851	34,950	1,693	841	949
20,951	21,050	621	323	323	27,951	28,050	1,100	565	565	34,951	35,050	1,703	845	955
21,051	21,150	627	325	325	28,051	28,150	1,108	569	569	35,051	35,150	1,712	849	961
21,151	21,250	633	327	327	28,151	28,250	1,116	573	573	35,151	35,250	1,721	853	967
21,251	21,350	639	329	329	28,251	28,350	1,124	577	577	35,251	35,350	1,730	857	973
21,351	21,450	645	331	331	28,351	28,450	1,132	581	581	35,351	35,450	1,740	861	979
21,451	21,550	651	333	333	28,451	28,550	1,140	585	585	35,451	35,550	1,749	865	985
21,551	21,650	657	335	335	28,551	28,650	1,148	589	589	35,551	35,650	1,758	869	991
21,651	21,750	663	337	337	28,651	28,750	1,156	593	593	35,651	35,750	1,768	873	997
21,751	21,850	669	339	339	28,751	28,850	1,164	597	597	35,751	35,850	1,777	877	1,003
21,851	21,950	675	341	341	28,851	28,950	1,172	601	601	35,851	35,950	1,786	881	1,009
21,951	22,050	681	343	343	28,951	29,050	1,180	605	605	35,951	36,050	1,796	885	1,015
22,051	22,150	687	345	345	29,051	29,150	1,188	609	609	36,051	36,150	1,805	889	1,021
22,151	22,250	693	347	347	29,151	29,250	1,196	613	613	36,151	36,250	1,814	895	1,027
22,251	22,350	699	349	349	29,251	29,350	1,204	617	617	36,251	36,350	1,823	901	1,033
22,351	22,450	705	351	351	29,351	29,450	1,212	621	621	36,351	36,450	1,833	907	1,039
22,451	22,550	711	353	353	29,451	29,550	1,220	625	625	36,451	36,550	1,842	913	1,045
22,551	22,650	717	355	355	29,551	29,650	1,228	629	631	36,551	36,650	1,851	919	1,053
22,651	22,750	723	357	357	29,651	29,750	1,236	633	637	36,651	36,750	1,861	925	1,061
22,751	22,850	729	359	359	29,751	29,850	1,244	637	643	36,751	36,850	1,870	931	1,069
22,851	22,950	735	361	361	29,851	29,950	1,252	641	649	36,851	36,950	1,879	937	1,077
22,951	23,050	741	365	365	29,951	30,050	1,260	645	655	36,951	37,050	1,889	943	1,085
23,051	23,150	747	369	369	30,051	30,150	1,268	649	661	37,051	37,150	1,898	949	1,093
23,151	23,250	753	373	373	30,151	30,250	1,276	653	667	37,151	37,250	1,907	955	1,101
23,251	23,350	759	377	377	30,251	30,350	1,284	657	673	37,251	37,350	1,916	961	1,109
23,351	23,450	765	381	381	30,351	30,450	1,292	661	679	37,351	37,450	1,926	967	1,117
23,451	23,550	771	385	385	30,451	30,550	1,300	665	685	37,451	37,550	1,935	973	1,125
23,551	23,650	777	389	389	30,551	30,650	1,308	669	691	37,551	37,650	1,944	979	1,133
23,651	23,750	783	393	393	30,651	30,750	1,316	673	697	37,651	37,750	1,954	985	1,141
23,751	23,850	789	397	397	30,751	30,850	1,324	677	703	37,751	37,850	1,963	991	1,149
23,851	23,950	795	401	401	30,851	30,950	1,332	681	709	37,851	37,950	1,972	997	1,157
23,951	24,050	801	405	405	30,951	31,050	1,340	685	715	37,951	38,050	1,982	1,003	1,165
24,051	24,150	807	409	409	31,051	31,150	1,348	689	721	38,051	38,150	1,991	1,009	1,173
24,151	24,250	813	413	413	31,151	31,250	1,356	693	727	38,151	38,250	2,000	1,015	1,181
24,251	24,350	819	417	417	31,251	31,350	1,364	697	733	38,251	38,350	2,009	1,021	1,189
24,351	24,450	825	421	421	31,351	31,450	1,372	701	739	38,351	38,450	2,019	1,027	1,197
24,451	24,550	831	425	425	31,451	31,550	1,380	705	745	38,451	38,550	2,028	1,033	1,205
24,551	24,650	837	429	429	31,551	31,650	1,388	709	751	38,551	38,650	2,037	1,039	1,213
24,651	24,750	843	433	433	31,651	31,750	1,396	713	757	38,651	38,750	2,047	1,045	1,221
24,751	24,850	849	437	437	31,751	31,850	1,405	717	763	38,751	38,850	2,056	1,051	1,229
24,851	24,950	855	441	441	31,851	31,950	1,414	721	769	38,851	38,950	2,065	1,057	1,237
24,951	25,050	861	445	445	31,951	32,050	1,424	725	775	38,951	39,050	2,075	1,063	1,245
25,051	25,150	868	449	449	32,051	32,150	1,433	729	781	39,051	39,150	2,084	1,069	1,253
25,151	25,250	876	453	453	32,151	32,250	1,442	733	787	39,151	39,250	2,093	1,075	1,261
25,251	25,350	884	457	457	32,251	32,350	1,451	737	793	39,251	39,350	2,102	1,081	1,269
25,351	25,450	892	461	461	32,351	32,450	1,461	741	799	39,351	39,450	2,112	1,087	1,277
25,451	25,550	900	465	465	32,451	32,550	1,470	745	805	39,451	39,550	2,121	1,093	1,285
25,551	25,650	908	469	469	32,551	32,650	1,479	749	811	39,551	39,650	2,130	1,099	1,293
25,651	25,750	916	473	473	32,651	32,750	1,489	753	817	39,651	39,750	2,140	1,105	1,301
25,751	25,850	924	477	477	32,751	32,850	1,498	757	823	39,751	39,850	2,149	1,111	1,309
25,851	25,950	932	481	481	32,851	32,950	1,507	761	829	39,851	39,950	2,158	1,117	1,317
25,951	26,050	940	485	485	32,951	33,050	1,517	765	835	39,951	40,050	2,168	1,123	1,325
26,051	26,150	948	489	489	33,051	33,150	1,526	769	841	40,051	40,150	2,177	1,129	1,333
26,151	26,250	956	493	493	33,151	33,250	1,535	773	847	40,151	40,250	2,186	1,135	1,341
26,251	26,350	964	497	497	33,251	33,350	1,544	777	853	40,251	40,350	2,195	1,141	1,349
26,351	26,450	972	501	501	33,351	33,450	1,554	781	859	40,351	40,450	2,205	1,147	1,357

The tax table is continued on page 30.

1995 California Tax Table — Continued

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)

If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	2,214	1,153	1,365	43,951	44,050	2,540	1,363	1,656	47,451	47,550	2,865	1,573	1,981
40,551	40,650	2,223	1,159	1,373	44,051	44,150	2,549	1,369	1,665	47,551	47,650	2,874	1,579	1,990
40,651	40,750	2,233	1,165	1,381	44,151	44,250	2,558	1,375	1,674	47,651	47,750	2,884	1,585	2,000
40,751	40,850	2,242	1,171	1,389	44,251	44,350	2,567	1,381	1,683	47,751	47,850	2,893	1,591	2,009
40,851	40,950	2,251	1,177	1,397	44,351	44,450	2,577	1,387	1,693	47,851	47,950	2,902	1,597	2,018
40,951	41,050	2,261	1,183	1,405	44,451	44,550	2,586	1,393	1,702	47,951	48,050	2,912	1,603	2,028
41,051	41,150	2,270	1,189	1,413	44,551	44,650	2,595	1,399	1,711	48,051	48,150	2,921	1,609	2,037
41,151	41,250	2,279	1,195	1,421	44,651	44,750	2,605	1,405	1,721	48,151	48,250	2,930	1,615	2,046
41,251	41,350	2,288	1,201	1,429	44,751	44,850	2,614	1,411	1,730	48,251	48,350	2,939	1,621	2,055
41,351	41,450	2,298	1,207	1,437	44,851	44,950	2,623	1,417	1,739	48,351	48,450	2,949	1,627	2,065
41,451	41,550	2,307	1,213	1,445	44,951	45,050	2,633	1,423	1,749	48,451	48,550	2,958	1,633	2,074
41,551	41,650	2,316	1,219	1,453	45,051	45,150	2,642	1,429	1,758	48,551	48,650	2,967	1,639	2,083
41,651	41,750	2,326	1,225	1,461	45,151	45,250	2,651	1,435	1,767	48,651	48,750	2,977	1,645	2,093
41,751	41,850	2,335	1,231	1,469	45,251	45,350	2,660	1,441	1,776	48,751	48,850	2,986	1,651	2,102
41,851	41,950	2,344	1,237	1,477	45,351	45,450	2,670	1,447	1,786	48,851	48,950	2,995	1,657	2,111
41,951	42,050	2,354	1,243	1,485	45,451	45,550	2,679	1,453	1,795	48,951	49,050	3,005	1,663	2,121
42,051	42,150	2,363	1,249	1,493	45,551	45,650	2,688	1,459	1,804	49,051	49,150	3,014	1,669	2,130
42,151	42,250	2,372	1,255	1,501	45,651	45,750	2,698	1,465	1,814	49,151	49,250	3,023	1,675	2,139
42,251	42,350	2,381	1,261	1,509	45,751	45,850	2,707	1,471	1,823	49,251	49,350	3,032	1,681	2,148
42,351	42,450	2,391	1,267	1,517	45,851	45,950	2,716	1,477	1,832	49,351	49,450	3,042	1,687	2,158
42,451	42,550	2,400	1,273	1,525	45,951	46,050	2,726	1,483	1,842	49,451	49,550	3,051	1,693	2,167
42,551	42,650	2,409	1,279	1,533	46,051	46,150	2,735	1,489	1,851	49,551	49,650	3,060	1,699	2,176
42,651	42,750	2,419	1,285	1,541	46,151	46,250	2,744	1,495	1,860	49,651	49,750	3,070	1,705	2,186
42,751	42,850	2,428	1,291	1,549	46,251	46,350	2,753	1,501	1,869	49,751	49,850	3,079	1,711	2,195
42,851	42,950	2,437	1,297	1,557	46,351	46,450	2,763	1,507	1,879	49,851	49,950	3,088	1,717	2,204
42,951	43,050	2,447	1,303	1,565	46,451	46,550	2,772	1,513	1,888	49,951	50,000	3,095	1,721	2,211
43,051	43,150	2,456	1,309	1,573	46,551	46,650	2,781	1,519	1,897	OVER \$50,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.				
43,151	43,250	2,465	1,315	1,581	46,651	46,750	2,791	1,525	1,907					
43,251	43,350	2,474	1,321	1,590	46,751	46,850	2,800	1,531	1,916					
43,351	43,450	2,484	1,327	1,600	46,851	46,950	2,809	1,537	1,925					
43,451	43,550	2,493	1,333	1,609	46,951	47,050	2,819	1,543	1,935					
43,551	43,650	2,502	1,339	1,618	47,051	47,150	2,828	1,549	1,944					
43,651	43,750	2,512	1,345	1,628	47,151	47,250	2,837	1,555	1,953					
43,751	43,850	2,521	1,351	1,637	47,251	47,350	2,846	1,561	1,962					
43,851	43,950	2,530	1,357	1,646	47,351	47,450	2,856	1,567	1,972					

Caution: Use only if your taxable income (Form 540NR, line 19) is more than **\$50,000**. If **\$50,000** or less, use the **Tax Table**.

1995 Tax Rate Schedules

Schedule X - Use if your filing status is Single or Married Filing Separate	If the amount on Form 540NR, line 19, is:		Enter on Form 540NR, line 22		of the amount over—
	over—	But not over—			
	\$ 0	\$ 4,831	\$ 0.00	+ 1.0%	\$ 0
	4,831	11,449	48.31	+ 2.0%	4,831
	11,449	18,068	180.67	+ 4.0%	11,449
	18,068	25,083	445.43	+ 6.0%	18,068
	25,083	31,700	866.33	+ 8.0%	25,083
	31,700	109,936	1,395.69	+ 9.3%	31,700
	109,936	219,872	8,671.64	+ 10.0%	109,936
	219,872	AND OVER	19,665.24	+ 11.0%	219,872
Schedule Y - Use if your filing status is Married Filing Joint or Qualifying Widow(er) with Dependent Child	\$ 0	\$ 9,662	\$ 0.00	+ 1.0%	\$ 0
	9,662	22,898	96.62	+ 2.0%	9,662
	22,898	36,136	361.34	+ 4.0%	22,898
	36,136	50,166	890.86	+ 6.0%	36,136
	50,166	63,400	1,732.66	+ 8.0%	50,166
	63,400	219,872	2,791.38	+ 9.3%	63,400
	219,872	439,744	17,343.28	+ 10.0%	219,872
	439,744	AND OVER	39,330.48	+ 11.0%	439,744
Schedule Z - Use if your filing status is Head of Household	\$ 0	\$ 9,662	\$ 0	+ 1.0%	\$ 0
	9,662	22,898	96.62	+ 2.0%	9,662
	22,898	29,516	361.34	+ 4.0%	22,898
	29,516	36,530	626.06	+ 6.0%	29,516
	36,530	43,149	1,046.90	+ 8.0%	36,530
	43,149	149,638	1,576.42	+ 9.3%	43,149
	149,638	299,279	11,479.90	+ 10.0%	149,638
	299,279	AND OVER	26,444.00	+ 11.0%	299,279

Regular Toll-Free Phone Service Our regular toll-free phone service is available from 7:00 a.m. until 8:00 p.m. Monday through Friday from January 2 through April 15, 1996. The best times to call are between 7:00 and 10:00 in the morning and between 6:00 and 8:00 in the evening. Service is also available on Saturday, April 6 and April 13, from 8:00 a.m. until 5:00 p.m. After April 15, service is available Monday through Friday, between 8:00 a.m. and 5:00 p.m.

- From within the United States 1-800-852-5711
- From outside the United States 1-916-845-6500
(not toll-free)
- For hearing impaired with TDD 1-800-822-6268
- For federal tax questions, call the IRS at 1-800-829-1040

Bilingual Assistance

Para obtener servicio bilingüe de información sobre impuestos o formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Letters We can serve you quickly if you call us or visit a district office for information to complete your California income tax return, or to find out about your tax refund. However, you may want to write to us if you are replying to a notice we sent you, or to get a written reply. If you write to us, be sure to include your social security number, your daytime and evening telephone numbers and a copy of the notice with your letter. Send your letter to:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040**

We will acknowledge receipt of your letter within six to eight weeks. In some cases, we may need to call you for additional information.

In Person Addresses of Franchise Tax Board (FTB) district offices are shown below. You can get information, California tax forms, and you can resolve problems on your account. Our district offices are open Monday through Friday from 8:00 a.m. to 5:00 p.m.

District Office	Address
Bakersfield	1430 Truxtun Avenue
Burbank	333 N. Glen Oaks Blvd.
Fresno	2550 Mariposa Street
Long Beach	245 West Broadway
Los Angeles	300 South Spring Street
Oakland	1970 Broadway
Sacramento	8745 Folsom Boulevard

District Office	Address
San Bernardino	215 North D Street
San Diego	5353 Mission Center Road
San Francisco	50 Fremont Street
San Jose	96 North Third Street
Santa Ana	600 West Santa Ana Blvd.
Santa Barbara	360 South Hope Avenue
Santa Rosa	50 D Street
Stockton	31 East Channel Street
West Covina	100 North Barranca Street

Where To Get Income Tax Forms

By Internet – If you have Internet access, you may download, view and print California income tax forms and publications. Go to the California Home Page at <http://www.ca.gov> and access the California Franchise Tax Board under state servers.

By phone – For 1995 California tax forms, call our toll-free number listed under "F.A.S.T. Toll-Free Phone Service" on the back cover. For prior year California tax forms, call our regular toll-free phone service listed to the left.

By mail – Use the order blank below to request forms. Print or type your name and address on the lines below. On the back of the order blank, check the boxes for those forms you need. We will send you two copies of each tax form and one copy of each set of instructions you order. Please allow two weeks to receive your order. Address your envelope to: **TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.**

In person – You can get California income tax forms at the FTB district offices listed at left. Most libraries, post offices and banks also provide free California tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). Note that employees at libraries, post offices, banks and quick print businesses cannot provide tax information or assistance.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program and how you can request written advice from the FTB on whether a particular transaction is taxable. You can order FTB Pub. 4058 by calling or writing the FTB using the address to the left for letters.

TAX FORMS REQUEST
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

----- ✂

Name _____

Number and street _____

City or town, State and ZIP code _____

FORMS REQUEST

Enter your name and address on this label. It will be used to speed your order for forms to you.





Call **Fast Answers** about **State Taxes**, the F.A.S.T. toll-free phone service you can use to:

- get recorded answers to many of your questions about California taxes;
- order California or federal income tax forms; and
- find out about your tax refund.

F.A.S.T. is available in English and Spanish to callers with touch-tone or rotary dial telephones.

When Is F.A.S.T. Available?

To answer your questions, F.A.S.T. is available 24 hours a day, seven days a week. To order forms or to find out about your tax refund, F.A.S.T. is available from 6:00 a.m. to 10:00 p.m., seven days a week, except state holidays.

How To Use F.A.S.T.

Have paper and pencil handy to take notes.

Call from within the United States 1-800-338-0505
Call from outside the United States (not toll-free) 1-916-845-6600

To Order Forms — Use F.A.S.T. to order California forms listed on the order blank below. To order a listed form, press the form's entry code (shown in parentheses on the order blank below) in response to recorded instructions. If you have moved in the last year, you must call 1-800-852-5711 to get forms. You may also order the following 1995 federal forms:

- | | | |
|--|--------------------|-------------------|
| (902) 1040 Booklet (includes Schedules A, B, D & E; Forms 1040V, EIC & 2441) | | |
| (904) 1040A Booklet (includes Schedule 1; Form EIC) | | |
| (915) 1040EZ Booklet | (906) Form 1040X | (932) Form 4562 |
| (935) Publication 17 | (931) Form 1040-ES | (916) Schedule C |
| (933) Form 2119 | (912) Form 2106 | (905) Schedule SE |

To Find Out About Your Tax Refund — You should wait at least eight weeks after you file your tax return before you call to find out about your refund. To use F.A.S.T., you must know the first social security number shown on your tax return and the exact dollars and cents amount of your refund.

To Get Information — If you need an answer to any of the following questions, enter the correct code after you reach the F.A.S.T. number.

Code-Filing Assistance:

- 100 – Do I need to file a return?
- 111 – Which form should I use?
- 112 – How do I file electronically and get a fast refund?
- 200 – Where can I pick up a form today?
- 201 – How can I get an extension to file?
- 202 – There is no envelope in the booklet. Where do I send my return?
- 203 – How much do I get for renter's credit? (see page 2 first)
- 204 – I never received a Form W-2. What do I do?
- 205 – I have no withholding taken out. What do I do?
- 206 – Do I have to attach a copy of my federal return?
- 207 – Should I file my return even though I do not have the money to pay?
- 208 – How do I figure my estimated tax payments?
- 209 – I lived in California for part of the year. Do I have to file a return?
- 210 – I do not live in California. Why do I have to file a return?
- 211 – How do I figure my IRA deduction?

- 212 – How do I claim my disaster related loss?
- 213 – How do I file using Form 540-ADS?
- 215 – Who qualifies me to use the head of household filing status?
- 216 – I'm due a refund. Do I still need to file a return?
- 217 – I am currently/was in the military. Do I have to file a California return?
- 218 – I'm in the military. Do I have to use the same filing status as federal?
- 219 – I sold my personal residence. How do I report the sale to California?
- 220 – There is no difference in my state and federal depreciation, business income and capital gain income. What do I do?
- 221 – What is community property?
- 222 – How much can I deduct for vehicle license fees?
- 239 – Where can I get help with filing my income tax return?
- 240 – Does a tax return have to be filed for a deceased taxpayer?

Refunds:

- 300 – My spouse has passed away. You sent a refund with both our names on it. What do I do?
- 301 – I got a letter saying you sent my refund to another agency. Why?

Penalties:

- 400 – I have an extension of time to file my return. Why did I get a penalty?
- 401 – I filed my return on time. Why did I get a penalty?
- 402 – How can I protest a penalty?
- 403 – What is the estimate penalty rate?

Notices And Bills:

- 500 – I received a bill and I cannot pay it in full. What do I do?
- 501 – Why didn't you give me credit for my withholding?
- 502 – You didn't give me credit for my dependent. What do I do?
- 503 – I don't have a homeowner's exemption. Why did you deny my renter's credit?
- 504 – I'm head of my house. Why was I denied head of household filing status?
- 505 – Why was my IRA deduction denied?
- 506 – How can I get information about my Form 1099-G?
- 507 – Why did I receive a questionnaire?
- 508 – I received a notice that didn't show all payments made. How do I get credit for them?

Tax For Children Under 14:

- 601 – Can my child take a personal exemption credit when I claim her or him as a dependent on my return?
- 602 – Federal law limits the standard deduction. Is the state law the same?

Miscellaneous:

- 610 – Can I pay my taxes with a credit card?
- 611 – What address do I send my payment to?
- 612 – I mailed my return and haven't heard anything. Should I send a copy of my return?
- 613 – I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
- 614 – I forgot to attach a copy of my federal return. What do I do?
- 615 – How do I get a copy of my state tax return?
- 616 – What should I do if my federal tax return was examined or changed by the IRS?
- 617 – What are the current interest rates?



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