

California Nonresident or Part-Year Resident Income Tax Return 1996

FORM

540NR

Step 1 Name and Address

Use the California mailing label. Otherwise, please print or type. Fiscal year beginning _____, 1996, ending _____, 19 _____.

Your first name and initial	Last name	Your social security number	Do Not Write In These Spaces
		+ + +	
If joint return, spouse's first name and initial	Last name	Spouse's social security number	
		+ + +	
Present home address — number and street including PO Box or rural route			Apt. no.
City, town or post office, state and ZIP code			

Step 2 Filing Status

Check only one.

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

Step 3 Exemptions

Do not enter dollar amounts in the boxes.

Attach check or money order here.

- 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. ● 6
 - 7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 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. ● 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

Attach copy of your Form(s) W-2, W-2G, 1099-R, 592-B, 594 and 597 here.

- 12 Total California wages from all your Form(s) W-2, box 17. ● 12
- 13 Federal adjusted gross income (AGI) from your: Form 1040, line 31; Form 1040A, line 16; Form 1040EZ, line 4; TeleFile Tax Record, line H; or Form 1040NR, line 31. 13
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 31, column B. ● 14
Caution: If the amount on Schedule CA (540NR), line 31, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. 15
- 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 31, column C. ● 16
Caution: If the amount on Schedule CA (540NR), line 31, column C is a negative number, see instructions.
- 17 Adjusted gross income from all sources. Combine line 15 and line 16. ● 17
- 18 Enter the larger of:

{	Your California itemized deductions from Schedule CA (540NR), line 38; OR Your California standard deduction shown below for your filing status: <ul style="list-style-type: none"> • Married filing joint, Head of household, or Qualifying widow(er) . . . \$5,054 • Single or Married filing separate \$2,527 (Dependent of someone else and checked box on line 6 See instructions)	}	● 18
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- 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. ● 20
- 22 Tax on the amount shown on line 19. Check if from:
 - Tax Table Tax Rate Schedules FTB 3800 or FTB 3803. ● 22**Caution:** If under age 14 and you have more than \$1,300 of investment income, read the line 22 instructions 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: Flowchart Federal AGI limit California TMT limit ● 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 Schedule G-1, Tax on Lump-Sum Distributions and form FTB 5870A, Tax on Accumulation Distribution of Trusts. ● 26
- 27 Add line 25b and line 26. Continue to Side 2 ● 27

Step 6 Credits	28	Amount from Side 1, line 27		28	_____
	31	Credit for joint custody head of household. See instructions	● 31	_____	_____
	32	Credit for dependent parent. See instructions	● 32	_____	_____
	33	Credit for senior head of household. See instructions	● 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 instructions	● 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 3501, FTB 3535, FTB 3805P, FTB 3805Z or FTB 3806. See instructions	● 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 1996 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	1996 California estimated tax and amount applied from your 1995 return. Include the amount from form FTB 3519 or Schedule(s) K-1 (541) and K-1 (568) ■ 48	_____	_____
	50	Did either you or your spouse receive more than \$31,767 in wages in 1996? <input type="checkbox"/> Yes. See instructions <input type="checkbox"/> No. Go to line 51 ■ 50	_____	_____
	51	Add line 47 through line 50. These are your total payments	51	_____

Step 9 Overpaid Tax or Tax Due	52	If line 51 is more than line 46, subtract line 46 from line 51. This is your overpaid tax	52	_____	_____
	53	Amount of line 52 you want applied to your 1997 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 instructions ● 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		
California Election } 66 Your political party _____ amount (\$25 max) ▶ 66		_____	00		
Campaign Fund } 67 Spouse's political party _____ amount (\$25 max) ▶ 67		_____	00		
68	Add line 56 through line 67. These are your total contributions ● 68	_____	_____		

Step 11 Refund or Amount You Owe	69	Subtract line 68 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 ■ 69	_____	_____
	70	Add line 55 and line 68. This is the AMOUNT YOU OWE . Make a check or money order payable to "Franchise Tax Board" for the full amount you owe. Write your social security number and "1996 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 ■ 70	_____	_____

Step 12 Interest and Penalties	71	Interest, late return penalties and late payment penalties	71	_____	_____
	72	Underpayment of estimated tax. If form FTB 5805 or FTB 5805F is attached, check here. <input type="checkbox"/> ■ 72	_____	_____	
	73	If you do not need California income tax forms mailed to you next year, check here ● 73 <input type="checkbox"/>	_____	_____	

Important: You must attach a copy of your federal return to this return.
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 / / _____
Daytime phone number _____

Sign Here

X _____ X _____ (_____) _____ - _____
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge) Preparer's SSN/FEIN

It is unlawful to forge a spouse's signature.

Firm's name (or yours if self-employed) _____ Firm's address _____