

California Nonresident or Part-Year Resident Income Tax Return 1998

FORM 540NR

Step 1
Name and Address

Fiscal year filers only: Enter month of year end: month _____ year 1999.

| | | | |
|--|---------|-----------|-------------------------------------|
| Your first name | Initial | Last name | Do Not Write In These Spaces |
| If joint return, spouse's first name | Initial | Last name | |
| Present home address — number and street including PO Box or rural route | | | Apt. no. |
| City, town or post office | | State | ZIP Code |

P
AC
A
R
RP

Step 1a
SSN

| | |
|-----------------------------|--|
| Your social security number | If joint return, spouse's social security number |
|-----------------------------|--|

IMPORTANT:
Your social security number is required.

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) STOP. See instructions.
 5 Qualifying widow(er) with dependent child. Enter year spouse died 19 _____

Step 3
Exemptions

Attach check or money order here.

6 If your parent or someone else can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, check 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 Add line 7 through line 9 10

11 Dependents: Enter name and relationship. Do not include yourself or your spouse. _____

Enter the total number of dependents 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 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18; Form 1040EZ, line 4; TeleFile Tax Record, line H; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13 _____

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 33, column B. ● 14 _____
Caution: If the amount on Schedule CA (540NR), line 33, 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 33, column C ● 16 _____
Caution: If the amount on Schedule CA (540NR), line 33, 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 40; **OR** Your California **standard deduction**. See instructions. ● 18 _____

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

Step 5
Tax

20 CA adjusted gross income from Schedule CA (540NR), line 33, 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 \$1,400 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.

23 Exemption credits: See the line 23 instructions before making an entry on this line
 Check if from Flowchart Federal AGI limit or 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 34 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
Special Credits and Nonrefundable Renter's Credit

28 Amount from Side 1, line 27 28 _____

31 Credit for joint custody head of household. See page 15 ● 31 _____

32 Credit for dependent parent. See page 15. ● 32 _____

33 Credit for senior head of household. See page 15 ● 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 To claim more than two credits, see page 15 ● 39 _____

40 Nonrefundable renter's credit. See instructions for "Step 6" on page 14 ● 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. See page 17 ● 45 _____

46 Add line 43 through line 45. This is your total tax ● 46 _____

Step 8
Payments

47 California income tax withheld. Enter total from your 1998 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 1998 CA estimated tax; amount applied from 1997 return, etc. See page 17 ■ 48 _____

50 Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See page 17. 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 Overpaid tax. If line 51 is more than line 46, subtract line 46 from line 51. 52 _____

53 Amount of line 52 you want applied to your 1999 estimated tax ■ 53 _____

54 Overpaid tax available this year. Subtract line 53 from line 52. ■ 54 _____

55 Tax due. If line 51 is less than line 46, subtract line 51 from line 46 55 _____

Step 10
Contributions

56 Contribution to California Seniors Special Fund. See page 18. ● 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 California Firefighters' Memorial Fund ● 62 _____ 00

63 California Public School Library Protection Fund ● 63 _____ 00

64 D.A.R.E. California (Drug Abuse Resistance Education) Fund ● 64 _____ 00

65 California Military Museum Fund ● 65 _____ 00

66 California Mexican American Veterans' Memorial ● 66 _____ 00

67 Emergency Food Assistance Program Fund ● 67 _____ 00

68 Add line 56 through line 67. These are your total contributions ● 68 _____

Step 11
Refund or Amount You Owe

69 REFUND OR NO AMOUNT DUE. Subtract line 68 from line 54. Mail to:
FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000 ■ 69 _____

70 AMOUNT YOU OWE. Add line 55 and line 68. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1998 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 5805F is attached, check here □ ■ 72 _____

73 If you do **not** need California income tax forms mailed to you next year, check here ● 73 □

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

Sign Here

Your signature _____ Daytime phone number () _____

Spouse's signature (if filing joint, both must sign) _____

Date _____

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

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