

# California Adjustments — 2011 Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule behind Long Form 540NR, Side 3 as a supporting California schedule.

Name(s) as shown on tax return	SSN or ITIN
--------------------------------	-------------

**Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.**

	Yourself	Spouse/RDP
<b>During 2011:</b>		
1 a I was domiciled in (enter state or country) .....	_____	_____
b I was in the military and stationed in (enter state or country) .....	_____	_____
2 I became a California resident (enter the 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") .....	_____	_____
<b>Before 2011:</b>		
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**

**Section A — Income**

	A Federal Amounts <small>(taxable amounts from your federal tax return)</small>	B Subtractions <small>See instructions (difference between CA &amp; federal law)</small>	C Additions <small>See instructions (difference between CA &amp; federal law)</small>	D Total Amounts Using CA Law As If You Were a CA Resident <small>(subtract col. B from col. A; add col. C to the result)</small>	E CA Amounts <small>(income earned or received as a CA resident and income earned or received from CA sources as a nonresident)</small>
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C. . . . . 7					
8 Taxable interest. (b) _____ 8(a)					
9 Ordinary dividends. See instructions. (b) _____ 9(a)					
10 Taxable refunds, credits, or offsets of state and local income taxes. . . . . 10					
11 Alimony received. See instructions. . . . . 11					
12 Business income or (loss) . . . . . 12					
13 Capital gain or (loss). See instructions. . . . . 13					
14 Other gains or (losses) . . . . . 14					
15 IRA distributions. See instructions. (a) _____ 15(b)					
16 Pensions and annuities. See instructions. (a) _____ 16(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) _____ 20(b)					
21 Other income.					
a California lottery winnings			a _____		
b Disaster loss carryover from FTB 3805V			b _____		
c Federal NOL (Form 1040, line 21)			c _____		
d NOL carryover from FTB 3805V 21			d _____	21 _____	21 _____
e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809			e _____		
f Other (describe): _____			f _____		
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 . . . . . 22a					

<b>Income Adjustment Schedule</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section B — Adjustments to Income</b>		<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract column B from column A; add column C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>22</b>	<b>b</b> Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E. . . . . <b>22b</b>					
<b>23</b>	Educator expenses . . . . . <b>23</b>					
<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>24</b>					
<b>25</b>	Health savings account deduction . . . . . <b>25</b>					
<b>26</b>	Moving expenses . . . . . <b>26</b>					
<b>27</b>	Deductible part of self-employment tax . . . . . <b>27</b>					
<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>28</b>					
<b>29</b>	Self-employed health insurance deduction . . . . . <b>29</b>					
<b>30</b>	Penalty on early withdrawal of savings . . . . . <b>30</b>					
<b>31a</b>	Alimony paid. <b>b</b> Enter recipient's: SSN _____ - _____ - _____ Last name _____ . . . . . <b>31a</b>					
<b>32</b>	IRA deduction . . . . . <b>32</b>					
<b>33</b>	Student loan interest deduction . . . . . <b>33</b>					
<b>34</b>	Tuition and fees . . . . . <b>34</b>					
<b>35</b>	Domestic production activities deduction . . . . . <b>35</b>					
<b>36</b>	Add line 23 through line 31a and line 32 through line 35 in each column, A through E . . . . . <b>36</b>					
<b>37</b>	<b>Total.</b> Subtract line 36 from line 22b in each column, A through E. See instructions. <b>37</b>					

**Part III Adjustments to Federal Itemized Deductions**

<b>38</b>	<b>Federal Itemized Deductions.</b> Enter the amount from federal Schedule A (Form 1040), line 29 (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14) . . . . . <b>38</b>	
<b>39</b>	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign taxes <b>only</b> ) (or Schedule A (Form 1040NR), line 1). See instructions. . . . . <b>39</b>	
<b>40</b>	Subtract line 39 from line 38 . . . . . <b>40</b>	
<b>41</b>	Other adjustments including California lottery losses. See instructions. Specify _____ . . . . . <b>41</b>	
<b>42</b>	Combine line 40 and line 41 . . . . . <b>42</b>	
<b>43</b>	<b>Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?</b>	
	Single or married/RDP filing separately . . . . . <b>\$166,565</b>	
	Head of household . . . . . <b>\$249,852</b>	
	Married/RDP filing jointly or qualifying widow(er) . . . . . <b>\$333,134</b>	
	<b>No.</b> Transfer the amount on line 42 to line 43.	
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . <b>43</b>	
<b>44</b>	<b>Enter the larger of the amount on line 43 or your standard deduction listed below</b>	
	Single or married/RDP filing separately . . . . . <b>\$3,769</b>	
	Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . <b>\$7,538</b> . . . . . <b>44</b>	

**Part IV California Taxable Income**

<b>45</b>	<b>California AGI.</b> Enter your California AGI from line 37, column E . . . . . <b>45</b>	
<b>46</b>	Enter your deductions from line 44 . . . . . <b>46</b>	
<b>47</b>	<b>Deduction Percentage.</b> Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . <b>47</b>	
<b>48</b>	<b>California Itemized/Standard Deductions.</b> Multiply line 46 by the percentage on line 47 . . . . . <b>48</b>	
<b>49</b>	<b>California Taxable Income.</b> Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- . . . . . <b>49</b>	