

California Adjustments —
2013 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.

During 2013:
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 or country of prior residence and date of move)
3 I became a nonresident (enter new state or country 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 2013:
7 I was a California resident for the period of (enter dates as mm/dd/yyyy)
8 I entered California on (enter date as mm/dd/yyyy)
9 I left California on (enter date as mm/dd/yyyy)

Part II Income Adjustment Schedule

Section A — Income

Table with 5 columns: A Federal Amounts, B Subtractions, C Additions, D Total Amounts Using CA Law, E CA Amounts. Rows include: 7 Wages, salaries, tips, etc.; 8 Taxable interest; 9 Ordinary dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15 IRA distributions; 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; 21 Other income (California lottery winnings, Disaster loss carryover, Federal NOL, NOL carryover, NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809, Other); 22 Total: Combine line 7 through line 21 in each column.

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

Part III Adjustments to Federal Itemized Deductions

- 38 **Federal Itemized Deductions.** Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14) 38 _____
- 39 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 **only**) (or Schedule A (Form 1040NR), line 1). See instructions. 39 _____
- 40 Subtract line 39 from line 38 40 _____
- 41 Other adjustments including California lottery losses. See instructions. Specify _____ 41 _____
- 42 Combine line 40 and line 41. 42 _____
- 43 **Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?**
 Single or married/RDP filing separately \$172,615
 Head of household \$258,927
 Married/RDP filing jointly or qualifying widow(er) \$345,235
- No.** Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 43 _____
- 44 **Enter the larger of the amount on line 43 or your standard deduction. See instructions.** 44 _____

Part IV California Taxable Income

- 45 **California AGI.** Enter your California AGI from line 37, column E 45 _____
- 46 Enter your deductions from line 44 46 _____
- 47 **Deduction Percentage.** 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- 47 _____
- 48 **California Itemized/Standard Deductions.** Multiply line 46 by the percentage on line 47 48 _____
- 49 **California Taxable Income.** Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- 49 _____