

California Adjustments —
2014 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 2014:

Table with 3 columns: Question, Yourself, Spouse/RDP. Rows 1-6 covering residency questions for 2014.

Before 2014:

Table with 3 columns: Question, Yourself, Spouse/RDP. Rows 7-9 covering residency questions before 2014.

Part II Income Adjustment Schedule

Section A — Income

Main income adjustment table with columns A-E: Federal Amounts, Subtractions, Additions, Total Amounts Using CA Law, CA Amounts. Rows 7-22 covering various income types.

<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 col. B from col. A; add col. 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 Side 1, line 22a, col. A through col. E . . . . . <b>22b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>23</b>	Educator expenses . . . . . <b>23</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>24</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b>	Health savings account deduction . . . . . <b>25</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>26</b>	Moving expenses . . . . . <b>26</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>27</b>	Deductible part of self-employment tax . . . . . <b>27</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>28</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>29</b>	Self-employed health insurance deduction . . . . . <b>29</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>30</b>	Penalty on early withdrawal of savings . . . . . <b>30</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>31a</b>	Alimony paid. <b>b</b> Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/> . . . . . <b>31a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>32</b>	IRA deduction . . . . . <b>32</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>33</b>	Student loan interest deduction . . . . . <b>33</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>34</b>	Tuition and fees . . . . . <b>34</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>35</b>	Domestic production activities deduction . . . . . <b>35</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>36</b>	Add line 23 through line 35 in each column, A through E . . . . . <b>36</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>37</b>	<b>Total.</b> Subtract line 36 from line 22b in each column, A through E. See instructions. . . . . <b>37</b>	<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 . . . . . **\$176,413**
- Head of household . . . . . **\$264,623**
- Married/RDP filing jointly or qualifying widow(er) . . . . . **\$352,830**
- 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** \_\_\_\_\_