Forms & Instructions

California 540NR

2015 Nonresident or Part-Year Resident Booklet

Members of the Franchise Tax Board

Betty T. Yee, Chair Jerome E. Horton, Member Michael Cohen, Member

FRANCHISE TAX BOARD

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Important Dates

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

April 18, 2016**	Last day to file and pay the 2015 amount you owe to avoid penalties and interest.* See form FTB 3519 for more information.
	* If you are living or traveling outside the United States on April 18, 2016, the dates for filing your tax return and paying your tax are different. See form FTB 3519 for more information.
	**Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.
October 17, 2016	Last day to file or e-file your 2015 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2016.
April 18, 2016* June 15, 2016 September 15, 2016 January 17, 2017	The dates for 2016 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period totals 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment of estimated tax penalty. For more information call 800.338.0505, select personal income tax, then select frequently asked questions, and enter code 208 .
	* Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely.

\$\$\$ for You

Earned Income Tax Credit

- Federal Earned Income Tax Credit (EIC) EIC reduces your federal tax obligation, or allows a refund if no federal tax is due. You may qualify if you earned less than \$47,747 (\$53,267 if married filing jointly) and have qualifying children or you have no qualifying children and you earned less than \$14,820 (\$20,330 if married filing jointly). Call the Internal Revenue Service (IRS) at 800.829.4477 and when instructed enter topic 601, see the federal income tax booklet; or go to the IRS website at irs.gov and search for eitc assistant.
- California Earned Income Tax Credit (EITC) EITC reduces your California
 tax obligation, or allows a refund if no California tax is due. You may qualify if
 you have wage income earned in California of less than \$13,870. You do not
 need a child to qualify. For more information go to ftb.ca.gov and search for
 EITC or get form FTB 3514 California Earned Income Tax Credit.

Refund of Excess State Disability Insurance (SDI) – If you worked for at least two employers during 2015 who together paid you more than \$104,378 in wages, you may qualify for a refund of excess SDI. See the instructions on page 29.

Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments
- · Claiming the wrong amount of standard deduction or itemized deductions
- Making tax computation errors
- Claiming the wrong amount of real estate and other withholding
- Claiming the wrong amount of withholding tax credit by incorrectly totaling or transferring the amounts from your withholding documents.

To avoid errors and to help process your tax return faster, use these helpful hints when preparing your tax return.

Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return
 matches what you sent to the Franchise Tax Board (FTB) for that year. Go
 to ftb.ca.gov and search for myftb account to view your total estimated tax
 payments before you file your tax return.
- Verify the overpayment amount from your 2014 tax return you requested to be applied to your 2015 estimated tax.
- If the FTB records do not match the amount of estimated tax payments claimed, a "Return Information Notice" will be sent explaining the difference.

Claiming state disability insurance:

 Verify the amount of State Disability Insurance (SDI) used to figure the amount of excess SDI claimed on Form 540NR, line 84, matches amounts from your W-2's.

Claiming standard deduction or itemized deductions:

- Verify the adjusted gross income amount on Form 540NR, line 17 is calculated correctly
- See Form 540NR, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

Computing your tax:

- Carry all percentages out four digits to the right of the decimal.
- Verify the total tax amount on Form 540NR, line 74 is calculated correctly.
- Go to ftb.ca.gov and search for tax calculator to compute your tax with the
 tax calculator or with the tax tables.
- Locate the correct tax amount from the tax table and transfer it to your tax return correctly.
- Verify any affected schedule to ensure that the total tax amount is correctly transferred over.

Claiming real estate and other withholding:

- Only claim withholding from Forms 592-B and 593 for tax year 2015.
- Claim withholding from Forms 592-B and 593 on Form 540NR Long, line 83. Do not include withholding from Form W-2 or estimated tax payments on line 83.

By using the helpful hints above, you assist in preventing delays in processing your tax return and unnecessary account adjustments.

Do I Have to File?

Steps to Determine Filing Requirement

If you are a nonresident of California and received income in 2015 with sources in California, go to Step 1. For more details see page 6.

Step 1: Is your gross income (gross income is computed under California law and consists of all income you received from all sources in the form of money, goods, property, and services, that is not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

Step 2: Is your adjusted gross income (adjusted gross income is computed under California law and consists of your federal adjusted gross income from all sources, reduced or increased by all California income adjustments) more than the amount shown in the California Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 3.

Step 3: If your income is less than the amounts on the chart you may still have a filing requirement. See "Requirements for Children with Investment Income" and "Other Situations When You Must File." Do those instructions apply to you? If yes, you have a filing requirement. If no, go to step 4.

Step 4: Are you married/registered domestic partner (RDP) filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

Active duty military personnel, get FTB Pub. 1032, Tax Information for Military

On 12/31/15,	and on 12/31/15,	Califo	rnia Gross Ir	ncome	California	California Adjusted Gross Income					
my filing status was:	my age was:		Dependents	i	Dependents						
	(If your 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015)	0	1	2 or more	0	1	2 or more				
Single or Head of household	Under 65 65 or older	16,256 21,706	27,489 30,131	35,914 36,871	13,005 18,455	24,238 26,880	32,663 33,620				
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	32,514 37,964 43,414	43,747 46,389 51,839	52,172 53,129 58,579	26,012 31,462 36,912	37,245 39,887 45,337	45,670 46,627 52,077				
Qualifying widow(er)	Under 65 65 or older		27,489 30,131	35,914 36,871		24,238 26,880	32,663 33,620				
Dependent of another person Any filing status	Any age	More than yo Worksheet fo									

Requirements for Children with Investment Income California law conforms to federal law which allows parents' election to report

a child's interest and dividend income from children under age 19 or a student under age 24 on the parent's tax return. For each child under age 19 and student under age 24 who received more than \$2,100 of investment income in 2015, complete Long Form 540NR and form FTB 3800, Tax Computation for Certain Children with Investment Income, to figure the tax on a separate Long Form 540NR for your child.

If you qualify, you may elect to report your child's income of \$10,500 or less (but not less than \$1,050) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election, your child's income must be **only** from interest and/or dividends. See "Order Forms and Publications" or go to **ftb.ca.gov**.

Other Situations When You Must File

If you have a tax liability for 2015 or owe any of the following taxes for 2015, you must file Long Form 540NR.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account.
- Tax for children under age 19 or a student under age 24 who have investment income greater than \$2,100 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered not in a domestic partnership.

Exception: If you file a joint tax return for federal, you may file separately for California if either spouse was:

An active member of the United States armed forces or any auxiliary military

- branch during 2015.
- A nonresident for the entire year and had no income from California sources during 2015

Community Property States: If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

Single

You are single if **any** of the following is true on December 31, 2015:

You were never married or an RDP.

- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership. You were widowed before January 1, 2015, and did not remarry or enter into
- another registered domestic partnership in 2015.

Married/RDP Filing Jointly

- You may file married/RDP filing jointly if **any** of the following is true:

 You were married or an RDP as of December 31, 2015, even if you did not live with your spouse/RDP at the end of 2015.
- Your spouse/RDP died in 2015 and you did not remarry or enter another registered domestic partnership in 2015. Your spouse/RDP died in 2016 before you filed a 2015 tax return.

Married/RDP Filing Separately

- rried/RDP Filing Separately
 Community property rules apply to the division of income if you use
 the married/RDP filing separately status. For more information, get FTB
 Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax
 Information for Registered Domestic Partners, FTB Pub. 1051A, Guidelines for
 Married/RDP Filing Separate Returns, or FTB Pub. 1032, Tax Information for
 Military Personnel. See "Order Forms and Publications" or go to ftb.ca.gov.
 You cannot claim a personal exemption credit for your spouse/RDP even if
 your spouse/RDP had no income, is not filing a tax return, and is not claimed
 as a dependent on another person's tax return
- as a dependent on another person's tax return.
- You may be able to file as head of household if you had a child living with you and you lived apart from your spouse/RDP during the entire last six months of 2015.

Head of Household

For the specific requirements that must be met to qualify for head of household (HOH) filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, head of household filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use head of household filing status if all of the following apply:

- You were unmarried and not in a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2015.
- You paid more than one-half the cost of keeping up your home for the year in 2015.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for head of household filing status.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for head of household purposes, the child must either be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use head of household filing status to file form FTB 3532, Head of Household Filing Status Schedule to report how the HOH filing status was determined.

For more information, get FTB Pub. 1540 at ftb.ca.gov or see code 934 on page 83 to order FTB Pub.1540 by telephone.

Qualifying Widow(er) with Dependent Child

Check the box on Long or Short Form 540NR, line 5 and use the joint tax return tax rates for 2015 if **all five** of the following apply:

Your spouse/RDP died in 2013 or 2014 and you did not remarry or enter into

another registered domestic partnership in 2015.

- You have a child, stepchild, adopted child, or foster child whom you claim as a dependent.
- This child lived in your home for all of 2015. Temporary absences, such as for vacation or school, count as time lived in the home.
 You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

What's New and Other Important Information for 2015

Differences between California and Federal Law

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Conformity - For updates regarding federal acts, go to ftb.ca.gov and search for conformity.

2015 Tax Law Changes/What's New

Voluntary Contributions - You may contribute to the following new funds:

- State Children's Trust Fund for the Prevention of Child Abuse
- Prevention of Animal Homelessness & Cruelty Fund

Earned Income Tax Credit - For taxable years beginning on or after January 1. 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income within California. This credit is similar to the federal Earned Income Credit (EIC). This credit is available to taxpayers with earned income of less than \$13,870. Additional information can be found on California Form FTB 3514 - California Earned Income Tax Credit.

Payments and Credits Applied to Use Tax - For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the instructions for California Form 540.

Dependent Social Security Number (SSN) - For taxable years beginning on or after January 1, 2015, taxpayers claiming an exemption credit must write each dependent's SSN in the spaces provided within Line 10 for the California Form 540 and California Form 540NR (long and short).

Financial Incentive for Seismic Improvement - For taxable years beginning on or after January 1, 2015, taxpayers can exclude from gross income any amount received as loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or the California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligations incurred, for earthquake loss mitigation. Additional information can be found in the instructions for California Schedule CA (540 and 540NR).

Natural Heritage Preservation Credit - For qualified contributions made on or after January 1, 2015, the credit carryover period has been extended to 15 years or until exhausted, whichever occurs first. Any unused credits remaining before January 1, 2015, will remain subject to an eight-year carryover provision. In addition, the period for when a qualified contribution is made, for which a tax credit will be allowed, has been extended to June 30, 2020.

Disaster Losses – For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Additional information can be found in the instructions for California form FTB 3805V. Net Operating Loss (NOL) Computation and NOL Disaster Loss Limitations - Individuals, Estates, and Trusts.

Slain Officer Family Support Contribution - California does not conform to the federal Slain Officer Family Support Act of 2015, enacted April 1, 2015. For federal, taxpayers can choose to treat cash contributions for the relief of the families of slain New York Police Department detectives made between January 1, 2015 and April 15, 2015, as if made on December 31, 2014. Eligible contributions can be claimed on either a 2014 or 2015 federal tax return, but not both. Contributions made after April 14, 2015, but on or before December 31, 2015, can only be claimed on a 2015 federal tax return. For California purposes, contributions may only be claimed on your 2015 tax return. If you claimed contributions under the Slain Officer Family Support Act on your 2014 federal tax return, make an adjustment to your 2015 California tax return to add the amount of the contribution to your charitable deductions. If you erroneously deducted the contribution on your 2014 California tax return, you will need to amend your 2014 tax return to reduce the contribution.

Head of Household – For taxable years beginning on or after January 1, 2015. California requires taxpayers who use head of household (HOH) filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Other Important Information

Financial Incentive for Turf Removal - For taxable years beginning on or after January 1, 2014, and before January 1, 2019, taxpayers can exclude from gross income any amount received as a rebate, voucher, or other financial incentive issued by a local water agency or supplier for participation in a turf removal water conservation program. Additional information can be found in the instructions for California Schedule CA (540NR).

Penalty Assessed by Professional Sports League – For taxable years beginning on or after January 1, 2014, an owner of all or part of a professional sports franchise will not be allowed a deduction for the amount of any fine or penalty paid or incurred, that was assessed or imposed by the professional sports league that includes that franchise. Additional information can be found in the instructions for California Schedule CA (540NR).

New Employment Credit - For taxable years beginning on or after January 1, 2014, and before January 1, 2021, the New Employment Credit (NEC) is available to a qualified taxpayer that hires a qualified full-time employee on or after January 1, 2014, and pays or incurs qualified wages attributable to work performed by the qualified full-time employee in a designated census tract or economic development area, and receives a tentative credit reservation for that qualified full-time employee. In addition, an annual certification of employment is required with respect to each qualified full-time employee hired in a previous taxable year. In order to be allowed a credit, the qualified taxpayer must have a net increase in the total number of full-time employees in California. Any credits not used in the taxable year may be carried forward up to five years. If a qualified employee is terminated within the first 36 months after beginning employment, the employer may be required to recapture previously taken credits. For more information, go to ftb.ca.gov and search for nec or get form FTB 3554, New Employment Credit.

Repeal of Geographically Targeted Economic Development Area Tax Incentives - The California legislature repealed and made changes to all of the Geographically Targeted Economic Development Area (G-TEDA) Tax Incentives. Enterprise Zones (EZ) and Local Agency Military Base Recovery Areas (LAMBRA) were repealed on January 1, 2014. The Targeted Tax Areas (TTA) and Manufacturing Enhancement Areas (MEA) both expired on December 31, 2012. For more information, go to ftb.ca.gov and search for repeal tax incentives.

California Competes Tax Credit - For taxable years beginning on and after January 1, 2014, and before January 1, 2025, the California Competes Tax Credit is available to businesses that want to come to California or stay and grow in California. Tax credit agreements will be negotiated by the Governor's Office of Business and Economic Development (GO-Biz) and approved by the California Competes Tax Credit Committee. The California Competes Tax Credit only applies to state income or franchise tax. Taxpayers who are awarded a contract by the

committee will claim the credit on their income or franchise tax returns using credit code 233. The credit can reduce tax below the tentative minimum tax. Any credits not used in the taxable year may be carried forward up to six years. For more information, go to the GO-Biz website at business.ca.gov or ftb.ca.gov and search for ca competes or get form FTB 3531, California Competes Tax Credit.

Like-Kind Exchanges - For taxable years beginning on or after January 1, 2014, California requires taxpayers who exchange property located in California for like-kind property located outside of California, and meet all of the requirements of the Internal Revenue Code Section 1031, to file an annual information return with the Franchise Tax Board (FTB). For more information, get form FTB 3840, California Like-Kind Exchanges, or go to ftb.ca.gov and search for like kind.

College Access Tax Credit - For taxable years beginning on or after January 1. 2014, and before January 1, 2017, a credit is available to taxpayers who contribute to the College Access Tax Credit Fund. Taxpayers who receive a certificate from the California Educational Facilities Authority (CEFA) may claim the credit on their income or franchise tax returns using credit code 235. The CEFA will provide a copy of each credit certificate issued, to the Franchise Tax Board (FTB). Any credits not used in the taxable year may be carried forward to future years for up to six years. For more information, go to treasurer.ca.gov/cefa or get form FTB 3592, College Access Tax Credit.

Minimum Wage - On and after July 1, 2014, the minimum wage for all industries shall not be less than nine dollars (\$9) per hour.

Cancellation of Debt Income (CODI) - For taxable years beginning on or after January 1, 2014, and before January 1, 2019, California did not conform to the federal recognition of business debt reacquisition CODI under IRC Section 108(i). If you recognized the CODI for federal tax purposes, then you must deduct the federal CODI amount. See Sch. CA (540/540NR) line 12 instructions for more information

Net Operating Loss (NOL) Carryback - NOLs incurred in taxable years beginning on or after January 1, 2013, shall be carried back to each of the preceding two

The allowable NOL carryback percentage varies. For an NOL incurred in a taxable year beginning on or after:

- January 1, 2013, and before January 1, 2014, the carryback amount shall not exceed 50% of the NOL.
- January 1, 2014, and before January 1, 2015, the carryback amount shall not exceed 75% of the NOL.
- January 1, 2015, the carryback amount shall be 100% of the NOL.

To make the election, check the box in Part I under Section C - Election to Waive Carryback, of form FTB 3805V, and attach form FTB 3805V to the tax return. For more information, get form FTB 3805V.

Individuals, Estates, and Trusts compute the NOL carryback in Part IV of form FTB 3805V. For more information, get form FTB 3805V.

Election to Waive Carryback - Any taxpayer entitled to a carryback period pursuant to Internal Revenue Code (IRC) Section 172(b)(3) may elect to relinquish/waive the entire carryback period with respect to an NOL incurred in the 2013 taxable year. By making the election, the taxpayer is electing to carry an NOL forward instead of carrying it back in the previous two years.

To make the election, check the box in Part I under Section C - Election to Waive Carryback, of form FTB 3805V, and attach form FTB 3805V to the tax return.For more information, get form FTB 3805V.

Mandatory Electronic Payments – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000 Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically may be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to ftb.ca.gov and search for mandatory epay. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Estimated Tax Payments - Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than \$500 (\$250 for married/RDP filing separately) do not need to make estimated tax payments.

Mortgage Forgiveness Debt Relief - California law does not conform to federal law regarding the discharge of indebtedness from the disposition of your principal residence occurring on or after January 1, 2014. For more information, get Schedule CA (540NR).

Backup Withholding - With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number, before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to ftb.ca.gov and search for backup withholding

Registered Domestic Partners (RDP) - Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Direct Deposit Refund - You can request a direct deposit refund on your tax return whether you e-file or file a paper tax return. Please be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy to avoid it being rejected by your bank.

Direct Deposit for ScholarShare 529 College Savings Plans - If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Group Nonresident Returns (also known as Composite Returns) - For taxable years beginning on or after January 1, 2009:

- Group nonresident returns may include less than two nonresident individuals.
- Nonresident individuals with more than \$1,000,000 of California taxable income are eligible to be included in group nonresident returns. An additional 1% tax will be assessed on their entire California taxable income if they elect to be part of the group return.

See FTB Pub. 1067, Guidelines for Filing a Group Form 540NR, for more

California Disclosure Obligations – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886 or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING ATSU 398 MS F385 FRANCHISE TAX BOARD PO BOX 1673 **SACRAMENTO CA 95812-9900**

For more information, go to ftb.ca.gov and search for tax shelters.

How Nonresidents and Part-Year Residents Are Taxed

General Information

Nonresidents of California who received California sourced income in 2015, or moved into or out of California in 2015, file either the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income received while you resided in California and the income you received from California sources while a nonresident. See "Which Form Should I Use?" to determine which form to use (Long or Short Form 540NR).

If you file the Long Form 540NR, use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. You determine your California tax by multiplying your California taxable income by an effective tax rate. The effective tax rate is the tax on total taxable income, taken from the tax table, divided by total taxable income. You may also qualify for California tax credits, which reduces the amount of California tax you owe.

If you file the Short Form 540NR, use line 13, line 14, and line 17 to compute your total adjusted gross income as if you were a resident of California for the entire year. Use line 32 to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident.

If you were a resident of California for all of 2015 get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return; or Form 540 2EZ, California Resident Income Tax Return.

For more information on the taxation of nonresidents and part-year residents, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency. Go to **ftb.ca.gov** or see "Where To Get Income Tax Forms and Publications."

Pension Income of Retirees Who Move to Another State

Nonresidents of California Receiving a California Pension

California does not impose tax on retirement income attributable to services performed in California received by a nonresident after December 31, 1995.

California Residents Receiving an Out-of-State Pension

In general California residents are taxed on all income, including income from sources outside California. Therefore, a pension attributable to services performed outside California but received after you become a California resident in taxable.

For more information about pensions, get FTB Pub. 1005, Pension and Annuity Guidelines. Go to **ftb.ca.gov** or see "Where to Get Income Tax Forms and Publications."

Temporary and Transitory Absences from California

If you are domiciled in California and you worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse/RDP who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract, or if you have income from stocks, bonds, notes, or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, get FTB Pub. 1031. Go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications."

Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company, or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on the Long Form 540NR. For more information get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the group Long Form 540NR. Go to **ftb.ca.gov** or see "Where to Get Income Tax Forms and Publications."

Military Servicemembers

Active duty military servicemembers refer to FTB Pub. 1032, Tax Information for Military Personnel. Go to **ftb.ca.gov** or see "Where to Get Income Tax Forms and Publications."

Servicemembers domiciled outside of California, and their spouses/RDPs, exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel.

Which Form Should I Use?

Were you and your spouse/RDP California residents during the entire year 2015?

No. Check the chart below to see which form to use.

Yes. Use Forms 540, or 540 2EZ. To download or order the Form 540 Personal Income Tax Booklet or the Form 540 2EZ Personal Income Tax Booklet, go to **ftb.ca.gov** or see, "Where to Get Income Tax Forms and Publications."

	Short Form 540NR	Long Form 540NR				
Filing Status	Single, married/RDP filing jointly, head of household, qualifying widow(er)	Any filing status				
Dependents	0-5 allowed	All dependents you are entitled to claim				
Amount of Income	Total income of \$100,000 or less	Any amount of income				
Sources of Income	Only income from: • Wages, salaries, tips • Taxable interest • Unemployment compensation • Paid Family Leave Insurance California does not tax unemployment compensation	All sources of income				
California Adjustments to Income	Unemployment compensation Military pay adjustment (R&TC Section 17140.5) Paid Family Leave Insurance	All adjustments to income				
Standard Deduction	Allowed	Allowed				
Itemized Deductions	No itemized deductions	All itemized deductions				
Payments	Only withholding on Form(s) W-2 and 1099's showing California tax withheld	Withholding from all sources Estimated tax payments Payments made with extension Excess state disability insurance (SDI) or voluntary plan disability insurance (VPDI)				
Tax Credits	 California earned income tax credit Personal exemption credits Blind exemption credit Up to 5 dependent exemption credits Nonrefundable renter's credit 	All tax credits				
Other Taxes	Taxes computed using only the tax table	All taxes				

Frequently Asked Questions

(Go to ftb.ca.gov for more frequently asked questions.)

1. What if I can't file by April 18, 2016, and I think I owe tax?

You must pay 100% of the amount you owe by April 18, 2016, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment for Automatic Extension for Individuals. Mail it to the FTB with your payment by April 18, 2016, or pay online at **ftb.ca.gov**. Then, when you receive all your Form(s) W-2, complete and mail your tax return by October 17, 2016, (you must use Long Form 540NR).

2. I never received a Form W-2. What should I do?



If not all your Forms W-2 were received by January 31, 2016, contact your employer. Only an employer issues or corrects a Form W-2. For more information, call 800.338.0505, select "Personal Income Tax," then "Frequently Asked Questions," and enter code 204 when instructed.

If you cannot get a copy of your Form(s) W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement, or Profit Sharing Plans, IRAs, Insurance Contracts, etc. Go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications." For online wage and withholding information, go to ftb.ca.gov and search for myftb account.

How can I get help?

Throughout California more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to ftb.ca.gov and search for vita to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

What do I do if I can't pay what I owe with my 2015 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrues and an underpayment penalty may be charged on the tax not paid by April 18, 2016, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. Do not mail it with your tax return.

The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.



To order this form, go to ftb.ca.gov or call 800.338.0505, select "Personal Income Tax," then select "Forms and Publications," and enter code 949 when instructed.



For information on how to pay by credit card, go to ftb.ca.gov and search for credit card, or call 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions," and enter code 610 when instructed.

5. How long will it take to get my refund?



If you e-file, you get the fastest possible refund. Your refund check is generally mailed within seven to ten calendar days (or if you request direct deposit, the refund generally posts to your checking or savings account within five to seven banking days) from the time the FTB receives your electronic return. For more information about e-file, go to ftb.ca.gov and search for efile, or call 800.338.0505, select "Personal Income Tax," then select "Frequently Asked Questions" and enter code 112 when instructed.

If you do not e-file your tax return, you will generally receive your refund check within six to eight weeks after you file your tax return. If you request direct deposit, the refund posts to your account within six to eight weeks after you file your tax return.

6. I expected my refund by now. How can I check on the status?

Go to ftb.ca.gov and search for refund status. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service.

7. I discovered an error on my tax return. What should I do?



If you discover an error on your California income tax return, after you filed it (paper or e-file), use Form 540X, Amended Individual 908 Income Tax Return, to correct your return. Get Form 540X at ftb.ca.gov or call 800.338.0505 and enter code 908. You cannot e-file an amended tax return.

8. The IRS made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X, to correct the California income tax return you already filed, or send a copy of the federal changes to:

ATTN RAR/VOL MS F310 FRANCHISE TAX BOARD PO BOX 1998 RANCHO CORDOVA CA 95741-1998

or Fax the information to 916.843.2269.

If you have any questions relating to the IRS audit adjustments, call 916.845.4028.

For general tax information or questions, call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. Go to ftb.ca.gov or see "Order Forms and Publications."

File Form 540X only if the change affected your California tax liability.

9. How long should I keep my tax information?

Requests for information from you regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. (Exception: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover losses (e.g., net operating losses, capital losses, passive losses, casualty losses, etc.).

10. I will be moving after I file my tax return. How do I notify the FTB of my new address?

Notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available at ftb.ca.gov. You may also go to ftb.ca.gov and search for myftb account or call 800.852.5711, select "Personal Income Tax," then select option 6 to report a change of address. If you change your address online or by phone, you do not need to file form FTB 3533.

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

11. Are all domestic partners required to file joint or separate tax returns?

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

2015 Instructions for Short Form 540NR California Nonresident or Part-Year Resident Income Tax Return

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and the California Revenue and Taxation Code (R&TC).

Before You Begin

Complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ, Form 1040NR, or Form 1040NR-EZ) before you begin your Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. You will use information from your federal income tax return to complete your Short Form 540NR. Complete and mail Short Form 540NR by April 18, 2016. Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely. If unable to mail your tax return by this date, see page 2.

To get forms and publications referred to in these instructions, go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications."

You cannot use Short Form 540NR if any of the items below apply to you. Instead use Long Form 540NR.

- Your filing status is married/RDP filing separately.
- You or your spouse/RDP are 65 or older.
- You are claiming more than five dependents.
- Your total income is more than \$100,000.
- You have interest income from U.S. Obligations, U.S. Treasury Bills, Notes, Bonds, or other sources that is taxable for federal purposes and exempt for state purposes.
- You qualify for the California Nonrefundable Child and Dependent Care Expenses Credit.
- You have withholding from Form 592-B, Resident and Nonresident Withholding Tax Statement or Form 593, Real Estate Withholding Tax Statement.
- You made estimated tax payments or have an estimated tax transfer available from 2014.



You may qualify for the federal earned income tax credit. See page 2 for more information.

Note: The lines on Short Form 540NR are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Short Form 540NR, so the line number that follows line 19 on Short Form 540NR is line 31.

Name(s) and Address

Print your first name, middle initial, last name, and street address, in black or blue ink, in the spaces provided at the top of Short Form 540NR.

Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

Additional Information

Use the Additional Information field for "In-Care-Of" name and other supplemental address information only.

Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Date of Birth (DOB)

Enter your DOBs (mm/dd/yyyy) in the spaces provided. If you file a joint tax return, enter the DOBs in the same order as the names.

If you or your spouse/RDP filed your 2014 tax return under a different name, write the last name **only** from the 2014 tax return.

Social Security Number (SSN) or Individual **Taxpayer Identification Number (ITIN)**

Enter your SSNs in the spaces provided. If you file a joint tax return, enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the IRS issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. It is a nine-digit number that always starts with the number 9.

Filing Status

Line 1 through Line 5 – Filing Status

See page 3 for the requirements for each of the filing statuses. Then check the box on the Short Form 540NR that applies to you. If your filing status is married/RDP filing separately, use the Long Form 540NR.

Nonresident Alien

A joint tax return may be filed if, in the case of a nonresident alien married/RDP to a United States citizen or resident, both spouses/RDPs elect to treat the nonresident alien spouse/RDP as a resident for tax purposes.

Residency

Complete the residency portion by checking all of the boxes that apply to you and your spouse/RDP, and provide the applicable information.

"Residence" is the place where you have the closest ties.

"Domicile" is the place where you voluntarily establish yourself and your family, not merely for a special or limited purpose, but with a present intention of making it your true, fixed and permanent home and principal establishment. It is the place where, whenever you are absent or away, you intend to return.

Get FTB Pub. 1031, Guidelines for Determining Resident Status, for more information. Go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications."

Exemptions

Caution: If you or your spouse/RDP are 65 or older, use the Long Form 540NR.

Line 6 – Can be Claimed as Dependent

Check the box on line 6 if someone else can claim you or your spouse/ RDP as a dependent on their tax return, even if they choose not to.

Line 7 – Personal Exemptions

Did you check the box on line 6?

No Follow the instructions on Short Form 540NR, line 7.

Yes Ignore the instructions on Short Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 8 - Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Short Form 540NR indicating that you or your spouse/RDP is visually impaired. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent's first and last name, SSN and relationship to you in the space provided. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

If you are claiming more than three dependents attach a separate schedule. If you are claiming more than five dependents, use Long Form 540NR.

If your dependent child was born and died in 2015 and you do not have an SSN for the child, enter "Died" in the space provided for the SSN and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total amount of all exemptions for personal, blind, and dependent.

Total Taxable Income

Refer to your completed federal income tax return to complete this section. If your total income from federal Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 36; or Form 1040NR-EZ, line 10 is more than \$100,000, you cannot file this form. File the Long Form 540NR.

Line 12 – Total California Wages

Enter the total amount of your California wages from your Form(s) W-2, Wage and Tax Statement. This amount is reported on Form W-2, box 16.

Line 14 - California Adjustments To Income

California does not tax unemployment compensation or Paid Family Leave Insurance benefits. Enter the total of any unemployment compensation and/or Paid Family Leave Insurance benefits reported on federal Form(s) 1099-G, Certain Government Payments, and shown on your federal Form 1040EZ, line 3; Form 1040A, line 13; Form 1040, line 19; or Form 1040NR, line 20.

If you have interest income from U.S. Obligations, U.S. Treasury Bills, Notes, Bonds, or other sources that is taxable for federal purposes and exempt for state purposes, you cannot file this form. File the Long Form 540NR.

Military Pay Adjustment

Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from adjusted gross income. If you are an active duty military servicemember domiciled outside of California, your active duty military pay is excluded from adjusted gross income.

To claim your adjustment, write "MPA" on the dotted line to the left of line 14. Add this amount to any unemployment compensation and/or Paid Family Leave Insurance benefits and enter on line 14. You will also exclude this amount from adjusted gross income on line 32. Attach a copy of your Form(s) W-2, reflecting your military compensation, to your tax return. See "Assembling Your Tax Return."

Line 18 – California Standard Deduction

Did you check the box on line 6? If yes, use the California Standard Deduction Worksheet for Dependents on page 25 of the Long Form 540NR instructions. If no, use the standard deduction amount for your filing status.

California Taxable Income



e-file and you won't have to do the math. Go to ftb.ca.gov and search for efile.

Line 31 – Tax on Total Taxable Income

Figure the tax on the amount on line 19 (see California tax table that begins on page 75). Use the correct filing status and taxable income amount.

To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to **ftb.ca.gov** and search for **tax calculator**.

Line 32 – CA Adjusted Gross Income

If married/RDP filing jointly, each spouse/RDP reports income based on his or her residency status.

Full-year nonresident – Enter your California wages from Form(s) W-2, box 16.

Part-year resident – Enter your:

- California wages from Form(s) W-2, box 16.
- Non-California wages received while you were a California resident from Form(s) W-2, box 16.
- Interest income received while you were a California resident.

Full-year resident – Enter your:

- California and non-California wages from all your Form(s) W-2, box 16.
- All of your interest income.

Line 36 – CA Tax Rate

In this computation, the Franchise Tax Board (FTB) rounds the tax rate to four digits after the decimal. If your computation is different, you may receive a notice due to the difference in rounding. Contact us at 800.852.5711 if you disagree with this notice.

Line 38 – CA Exemption Credit Percentage

Divide the California Taxable Income (line 35) by Total Taxable Income (line 19). This percentage does not apply to the Nonrefundable Renter's Credit, Other State Tax Credit, or credits that are conditional upon a transaction occurring wholly within California. **If more than 1, enter 1.0000**.

Credits

Line 61 – Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2015, you may be eligible for a credit to reduce your tax. See "Nonrefundable Renter's Credit Qualification Record" to find out if you qualify.

Nonrefundable Child and Dependent Care Expenses Credit – You may be eligible for the California nonrefundable child and dependent care expenses credit. If you qualify for the credit, file the Long Form 540NR. See line 50 for more information.

Payments

Line 81 - California Income Tax Withheld

Enter your total California income tax withheld from your Form(s) W-2, box 17. Attach a copy of your Form(s) W-2, to your tax return. See "Assembling Your Tax Return."

Line 85 – Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit.

Contributions

You can make contributions to the funds listed on Short Form 540NR, Side 2. See "Voluntary Contribution Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to **parks.ca.gov/annualpass/** or email info@parks.ca.gov.

Amount You Owe

Line 121 – Amount You Owe

If you did not enter an amount on line 120, enter the amount from line 104 on line 121. This is the amount you owe with your Short Form 540NR.

If you entered an amount on line 120, add line 104 and line 120. Enter the total on line 121. This is the amount you owe with your Short Form 540NR.

If you have an amount on line 103 and line 120, subtract line 120 from line 103. If line 120 is more than line 103 enter the difference on line 121. This is the amount you owe with your Short Form 540NR.

Web Pay – Pay the amount you owe using our secure online payment service. Go to **ftb.ca.gov** for more information.

Using black or blue ink, make your check or money order payable to the "Franchise Tax Board" for this amount, or see "Paying Your Taxes." **Do not send cash.** Write your SSN or ITIN and "2015 Short Form 540NR" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. Enclose, but do not staple, your payment with your return.

To avoid a late filing penalty, file your Short Form 540NR by the due date even if unable to pay the amount you owe.

Refund and Direct Deposit

Line 125 – Refund or No Amount Due

If you did not enter an amount on line 120, enter the amount from line 103.

If you entered an amount on line 120, subtract that amount from the amount on line 103. If the result is zero or more, enter the amount on line 125. If the result is less than zero, your contributions are more than your overpaid tax available on line 103. In this case, do not enter an amount on line 125. Enter the result on line 121 and see the instructions for line 121.

Line 126 and Line 127 – Direct Deposit of Refund

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Short Form 540NR, Side 3, line 126 and line 127. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. See the illustration below. **Do not** attach a voided check or deposit slip.

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

Instructions: Short Form 540NR

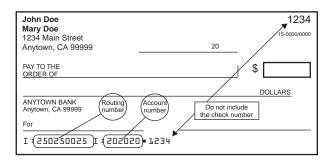
The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens, but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. Do not check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least \$1. The total of line 126 and line 127 must equal the total amount of your refund on line 125. If line 126 and line 127 do not equal line 125, the FTB will issue a paper check.

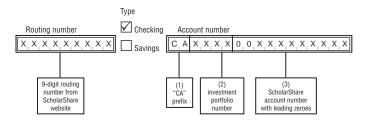
Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.



Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Fill in the routing number, account type and account number. To obtain the nine-digit routing number go to **scholarshare.com** or call 800.544.5248. Check "Checking" as type of account. Enter your complete account number that includes (1) the "CA" prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).



Instructions: Short Form 540NR e-file at ftb.ca.gov

Sign Your Tax Return

Sign your tax return in the designated space on Side 3. If you file a joint tax return, your spouse/RDP must sign the tax return also.

Include your phone number and email address in case the FTB needs to contact you for information needed to process your tax return. By providing this information the FTB will be able to process your tax return or issue your refund faster.

Joint Tax Return. If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. If one spouse/RDP neglects to pay the tax, the other spouse/RDP may have to pay. See "Innocent Joint Filer Relief" for more information

Paid Preparer Information. If you pay a person to prepare your Short Form 540NR, that person signs and completes the area near the bottom of Side 3 including an identification number. Effective January 1, 2011, the IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). Tax preparers must provide their PTIN on the tax returns they prepare. Preparers who want a PTIN should go to the IRS website at irs.gov and search for ptin. If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return.

Third Party Designee. If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2015 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the "Yes" box, you and your spouse/RDP, if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and tax return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, go to **ftb.ca.gov** and search for **poa**.

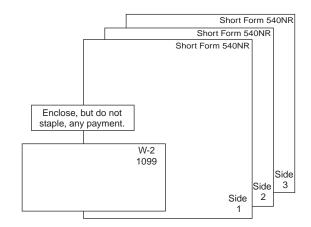
The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return. This is April 15, 2017, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee's name.

Power of Attorney. If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to your 2015 tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a "Power of Attorney" (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to ftb.ca.gov and search for poa.

Assembling Your Tax Return

Assemble your tax return in the order shown below.



Make sure to attach all federal Form(s) W-2 and 1099 you received to the front of your tax return.

Do not attach a copy of your federal tax return or any other document to your Short Form 540NR unless specifically instructed. This will help us reduce government processing and storage costs.

Mailing Your Tax Return

If you owe, mail your tax return to:

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

If you have a refund, or if no amount due, mail your tax return to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0001

Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The tax software product you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to ftb.ca.gov to check your e-file options.

If you were a resident of California for at least six months in 2015 and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737. **Do not mail** this record. Keep with your tax records.

1.	Were v	nu a	resident	of	California	for	at	least	six	full	months	of	the	tax	vear	in :	201	5?

Military personnel. If you are not a legal resident of California, you do not qualify for this credit. Your spouse/RDP may claim up to a maximum of \$60 if he or she was a resident, did not live in military housing during 2015, and is otherwise qualified.

YES. Go to question 2 NO. Stop. You do not qualify for this credit.

2. Is your adjusted gross income from all sources on your Long or Short 540NR, line 17:

- \$38,259 or less if single or married/RDP filing separately
- \$76,518 or less if married/RDP filing jointly, head of household, or qualifying widow(er)?

YES. Go to question 3. NO. Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2015, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?

YES. Go to question 4.

NO. Stop here. You do not qualify for this credit.

4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2015?

NO. Go to question 6.

YES. Go to question 5.

5. For more than half the year in 2015, did you live in the home of the person who can claim you as a dependent?

NO. Go to question 6.

YES. Stop here. You do not qualify for this credit.

6. Was the property you rented exempt from property tax in 2015?
You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

NO. Go to question 7.

YES. Stop here. You do not qualify for this credit.

7. Did you claim the homeowner's property tax exemption anytime during 2015?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

NO. Go to guestion 8.

YES. If your filing status is single or married/RDP filing separately, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.

8. Were you single in 2015?

YES. Go to question 11.

NO. Go to guestion 9.

9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2015?

You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if ou are otherwise qualified.

NO. Go to question 11.

YES. If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.

10. Did you and your spouse/RDP maintain separate residences for the entire year in 2015?

YES. Go to question 11.

NO. Stop here. You do not qualify for this credit.

11.Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2015. Enter the amount on the line below. If married/RDP filing jointly where one spouse/RDP claimed the homeowner's property tax exemption and both spouses/RDPs lived apart for the entire year, enter half of the amount listed on the chart for married/RDP filing jointly on the line below. Follow the instructions next to the chart.

		Number of months									
Filing status	6	7	8	9	10	11	12				
Single or married/RDP											
filing separately	\$30	\$35	\$40	\$45	\$50	\$55	\$60				
Married/RDP filing							File				
jointly, head of	\$60	\$70	\$80	\$90	\$100	\$110	Form				
household or qualifying							540				
widow(er)											

If this credit is the only special credit you are claiming, enter the amount on your Long or Short Form 540NR, line 61.

If you are a Long Form 540NR filer and are claiming additional special credits in addition to this credit, go to the instructions on page 26 for Long Form 540NR.

Street Address	City, State, and ZIP Code	Dates Rented in 2015 (Fromto)
a		
b		
Enter the name, address, and telephone number of your landlord(s) or	the person(s) to whom you paid rent for the resi	dence(s) listed above.
Name	Street Address	City, State, ZIP Code, and Telephone Number
a		
b		

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Visit our website:

ftb.ca.gov

Additional Information

California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- If you purchased goods from an out-of-state retailer (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- If you traveled to a foreign country and brought goods home with you, the use tax will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$800 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

You should report and pay your use tax directly to the State Board of Equalization using the electronic registration system (eReg) on their website at boe.ca.gov/ elecsrv/ereg/index.html. On the eReg page, click on the "Get Started" button and select the option "Pay use tax on one-time purchase item(s)" from the Main Menu. For more information about use tax, please visit the State Board of Equalization's website at boe.ca.gov/taxprograms/usetax/index.html.

If you file a Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization. If you do not sell tangible personal property, but you have at least \$100,000 in business gross receipts, you may be required to register with the State Board of Equalization to report use tax.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, or registering to report use tax, go to the State Board of Equalization's website at **boe.ca.gov** or call their Taxpayer Information Section at 800.400.7115 or California Relay Service (CRS) 711 (for hearing and speech disabilities). Income tax information is not available at these numbers.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final tax return must be filed for a person who died in 2015 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or entered into another registered domestic partnership during 2015. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a tax return and claim a refund due.

Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get FTB Pub. 705, Innocent Joint Filer - Relief From Paying California Income Taxes, at ftb.ca.gov or call 916.845.7072, Monday - Friday between 8 a.m. to 5 p.m., except holidays.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To obtain a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, a \$20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster, or you request copies from a field office that assisted you in completing your tax return. See "Order Forms and Publications."

Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, go to ftb.ca.gov and search for real estate tax or get federal Publication 17, Your Federal Income Taxes-For Individuals, Chapter 22.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040), you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen.
- You are a resident of California.
- You will be 18 years old by the date of the next election.
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. If you need to get a Voter Registration Card, call the California Secretary of State's office voter hotline at 800.345.VOTE or go to sos.ca.gov.

It's Your Right . . . Register and Vote

If You File Electronically

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California tax return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your tax return can be transmitted to the FTB by your preparer or e-file service only after you sign form FTB 8453 or FTB 8879. The preparer or e-file service must provide you with:

- A copy of forms FTB 8453 or FTB 8879.
- Any original Forms W-2, 592-B, 593, 1099-G, and any other Form(s) 1099 that you provided.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we've accepted the original. You can correct an error only by completing a Form 540X, Amended Individual Income Tax Return, and mailing the paper copy to us. Go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications."

CREDIT CHART

Credit Name	Code	Description						
California Competes Tax – FTB 3531	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: business.ca.gov						
California Motion Picture and Television Production – FTB 3541	223	The credit, which is allocated and certified by the California Film Commission, is 20% of expenditures attributable to a qualified motion picture and 25% of production expenditures attributable to an independent film or a TV series that relocates to California.						
Child Adoption Costs – Worksheet on page 27	197	50% of qualified costs in the year an adoption is ordered						
Child and Dependent Care Expenses – FTB 3506 See the instructions on page 26	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.						
College Access Tax – FTB 3592	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: treasurer.ca.gov/cefa						
Community Development Financial Institutions Investments – Certification Required	209	20% of each qualified investment made to a community development financial institution Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1600, Sacramento CA 95814. Website: insurance.ca.gov.						
Dependent Parent – See page 27	173	Must use married/RDP filing separately status and have a dependent parent						
Disabled Access for Eligible Small Business – FTB 3548	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250						
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations						
Donated Fresh Fruits or Vegetables – FTB 3811	224	10% of the donation's costs for qualified taxpayers who donate fresh fruits or fresh vegetables to a California food bank						
Earned Income Tax – FTB 3514	None	This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations.						
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California.						
Enterprise Zone Hiring – FTB 3805Z	176	Hiring credit for an enterprise zone						
Environmental Tax – FTB 3511	218	Five cents (\$.05) for each gallon of ultra low sulfur diesel fuel produced during the taxable year by a small refiner at any facility located in this state						
Joint Custody Head of Household – Worksheet on page 27	170	30% of tax up to \$431 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test						
Local Agency Military Base Recovery Area Hiring – FTB 3807	198	Hiring credit for a local agency military base recovery area.						
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California						
Manufacturing Enhancement Area Hiring – FTB 3808	211	Hiring credit for a manufacturing enhancement area						
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government						
New Employment – FTB 3554	234	The credit is available for a taxpayer that hires a full-time employee and pays or incurs wages in a designated census tract or economic development area, and receives a tentative credit reservation for that full-time employee.						
Nonrefundable Renter's – See page 13	None	For California residents who paid rent for their principal residence for at least 6 months in 2015 and whose AGI does not exceed a certain limit						
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California						
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2015						
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates						
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California						
Senior Head of Household – Worksheet on page 27	163	2% of taxable income up to \$1,317 for seniors who qualified for head of household in 2013 or 2014 and whose qualifying individual died during 2013 or 2014						
Targeted Tax Area Hiring – FTB 3809	210	Hiring credit for a targeted tax area						
an unused carryover available froi Limitations – Nonresidents or Par	n prior yea t-Year Resi	assed. However, these credits had carryover provisions. You may claim these credits only if you have rs. If you are not required to complete Schedule P (540NR), Alternative Minimum Tax and Credit dents, get form FTB 3540, Credit Carryover and Recapture Summary, to figure your credit carryover to yovers, get form FTB 3807 or form FTB 3809. See "Where To Get Income Tax Forms and Publications".						
Agricultural Products		ker Housing						
Commercial Solar Electric System		int Strike Fighter Wages						
Commercial Solar Energy		ke Fighter Property Cost						
Employer Childcare Contribution		ency Military Base Recovery Salmon & Steelhead Trout Habitat Postoration						
Employee Ridesharing 194		rea Sales or Use Tax						

Employee Ridesharing194 Employer Ridesharing: Large employer.....191 Small employer 192 Transit passes 193 Targeted Tax Area Sales or Use Tax......210 Energy Conservation......182 Political Contributions......184 Enterprise Zone Sales or Use Tax......176

Owe Money? Web Pay lets you pay online, so you can schedule it and forget it! Go to ftb.ca.gov for more information.

Voluntary Contribution Fund Descriptions

Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to **ftb.ca.gov** and search for **voluntary contributions**.

Code 400, California Seniors Special Fund – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2016, and claim the Senior Exemption Credit on line 7, you may make a combined total contribution of up to \$218 or \$109 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Code 401, Alzheimer's Disease/Related Disorders Fund — Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information go to cdph.ca.gov and search for Alzheimer

Code 403, Rare and Endangered Species Preservation Program – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Code 405, California Breast Cancer Research Fund — Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more about the research your contributions support, go to cbcrp.org. Your contribution can help make breast cancer a disease of the past.

Code 406, California Firefighters' Memorial Fund — Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

Code 407, Emergency Food for Families Fund – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Code 408, California Peace Officer Memorial Foundation Fund — Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

Code 410, California Sea Otter Fund – The California Coastal Conservancy and the Department of Fish and Wildlife will each be allocated 50% of the contributions. Contributions allocated to the California Coastal Conservancy will be used for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including,

program activities to reduce sea otter mortality. Contributions allocated to the Department of Fish and Wildlife will be used to establish a sea otter fund within the department's index coding system for increased investigation, prevention, and enforcement action.

Code 413, California Cancer Research Fund – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

Code 419, Child Victims of Human Trafficking Fund – Contributions will be used to fund, through grants, eligible community-based organizations that agree to provide services to minors who are victims of human trafficking.

Code 422, School Supplies for Homeless Children Fund –Contributions will be used to provide school supplies and health-related products to homeless children.

Code 423, State Parks Protection Fund/Parks Pass Purchase — Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$195 the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to parks.ca.gov/annualpass/ or email info@parks.ca.gov.

Code 424, Protect Our Coast and Oceans Fund – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

Code 425, Keep Arts in Schools Fund – Contributions will be used by the Arts Council for the allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.

Code 427, California Senior Legislature Fund – The California Senior Legislature (CSL) is a non-partisan, all volunteer group of 120 senior volunteers that work to identify senior issues statewide and write proposals to improve those issues. Additionally, CSL works directly with the current Legislators to get those proposals turned into bills and eventually into law. In its 35+ years, over 198 CSL bills have been signed by the California Governor. Laws that have been sponsored by CSL include those covering Adult Day Health Care Centers, nutrition centers, respite care, long-term care, elder abuse prevention programs, Alzheimer day care programs, and more.

Code 429, California Sexual Violence Victim Services Fund – Contributions will be used to further the services that California's rape crisis centers provide for victims of rape or sexual assault.

Code 430, State Children's Trust Fund for the Prevention of Child Abuse – Contributions will be used to support child abuse prevention programs with demonstrated success, public education efforts to change adult behaviors and educate parents, innovative research to identify best practices, and the replication of those practices to prevent child abuse and neglect.

Code 431, Prevention of Animal Homelessness & Cruelty Fund — Contributions will be used to provide funding to programs designed to prevent and eliminate animal homelessness and cruelty, research that explores novel approaches to preventing and eliminating pet homelessness and the prevention, investigation, and prosecution of animal cruelty and neglect.

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Visit our website:

ftb.ca.gov

TAXABLE YEAR

2015

California Nonresident or Part-Year Resident Income Tax Return Short Form

FORM

540NR

Your f	irst ı	name		Ini	itial	Last name			Suffix		Your SSI	N or ITIN	Α
If joint	tax	return, spou	se's/RDP's first nam	ne Ini	itial	Last name			Suffix			s/RDP's SSN or ITIN	R
Additi	onal	I Information	(See instructions)						1 1			PBA code	RP
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Residency				Your	self	from	to	Spouse/R	DP from_		to		
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	6	If someone	can claim you (or	your	spo	ouse/RDP) as a dep	endent, check	the box here. See	inst		•	6	
	8	For line 7, line 8, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Personal: If you checked box 1 or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions											
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Exemptions		First Name	•							•)		
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Inco		Form 1040EZ, line 4; Form 1040NR, line 36; or Form 1040NR-EZ, line 10											
ple	14	Unemployr	nent compensatio	n and	military pay adjustment. See instructions						• 14	00	
Total Taxable Income	17										(• 17	00
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P		-				 ousehold. or Qualify					(● 18	00
	19		• Married/RDP filing jointly, Head of household, or Qualifying widow(er)										
	-							,					+

	31	Tax on the amount shown on line 19, see line 31 instructions	00
	32	CA adjusted gross income. Add wages from line 12 and California taxable interest (Form 1099, box 1). Military servicemembers see line 14 instructions	
ЭС	33	CA Standard Deduction Percentage. Divide line 32 by line 17. If more than 1, enter 1.0000	
ia Taxable Income	34	CA Prorated Standard Deduction. Multiply line 18 by line 33	00
	35	CA Taxable Income. Subtract line 34 from line 32. If less than zero, enter -0	00
	36	CA Tax Rate. Divide line 31 by line 19	
California	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	00
Ö		CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38	00
		CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	
dable	61	Nonrefundable renter's credit. See instructions	00
nrefun nter's (74	Total tax. Subtract line 61 from line 42. If less than zero, enter -0	00
Ne Re			
	81	California income tax withheld (Form(s) W-2, box 17)	00
Payments	85	Earned Income Tax Credit (EITC)	00
Payr			
id Tax Due	102	3 Overpaid tax. If line 86 is larger than line 74, subtract line 74 from line 86	00
Overpaid or Tax D	100	4 Tax due. If line 86 is less than line 74, subtract line 86 from line 74	00
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	120	0 Add code 401 through code 431. This is your total contribution	00

_____Your SSN or ITIN: __

Your name: _

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Χ				Χ	
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Here	Paid preparer's s	signature (declara	ation of preparer is based on all info	rmation of which preparer has a	ny knowledge)
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forge a spouse's/RDP's signature. Joint tax return?	Firm's name (or	yours, if self-emp	loyed)		● PTIN
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Visit our website:

ftb.ca.gov

2015 Instructions for Long Form 540NR California Nonresident or Part-Year Resident Income Tax Return

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and the California Revenue and Taxation Code (R&TC).

Before You Begin

Complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ, Form 1040NR, or Form 1040NR-EZ) before you begin your Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Use information from your federal income tax return to complete your Long Form 540NR. Complete and mail Long Form 540NR by April 18, 2016. Due to the Emancipation Day holiday on April 16, 2016, tax returns filed and payments mailed or submitted on April 18, 2016, will be considered timely. If unable to mail your return by this date see page 2.

To get forms and publications referred to in these instructions, go to ftb.ca.gov or see "Where To Get Income Tax Forms and Publications."



You may qualify for the federal earned income tax credit. See page 2 for more information.

Note: The lines on Long Form 540NR are numbered with gaps in the line number sequence. For example, lines 20 through 30 do not appear on Long Form 540NR. So the line number that follows line 19 on Long Form 540NR is line 31.

Caution: Long Form 540NR has three sides. If filing Long Form 540NR, you must send all three sides to the Franchise Tax Board (FTB).

Filling in Your Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your Social Security Number(s) (SSN) or Individual Taxpayer Identification Number(s) (ITIN) at the top of Long Form 540NR,
- Print numbers and CAPITAL LETTERS between the combed lines. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash or the word "NONE."

Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of Long Form 540NR.

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

Additional Information

Use the Additional Information field for "In-Care-of" name and other supplemental address information only.

Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

Principal Business Activity (PBA) Code

For federal Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship) business filers, enter the numeric PBA code from federal Schedule C (Form 1040), line B.

Date of Birth (DOB)

Enter your DOBs (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

Prior Name

If you or your spouse/RDP filed your 2014 tax return under a different last name, write the last name only from the 2014 tax return.

Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSNs in the spaces provided. If you file a joint tax return. enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN.

An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. It is a nine-digit number that always starts with the number 9.

Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 3.

Usually, your California filing status must be the same as the filing status you used on your federal income tax return.

Exception for Married Taxpayers Who File a Joint Federal Income Tax Return – You may file separate California returns if either spouse was:

- An active member of the United States Armed Forces or any auxiliary military branch during 2015.
- A nonresident for the entire year and had no income from California sources during 2015.

Community Property. If either spouse earned California source income while domiciled in a community property state, the community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, and FTB Pub. 1051A. Guidelines For Married/RDP Filing Separate Returns.

If you did not file a federal tax return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.

Registered domestic partners (RDPs) who file single for federal must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

Nonresident Alien - A joint tax return may be filed if, in the case of a nonresident alien married to a United States citizen or resident, both spouses/RDPs elect to treat the nonresident alien spouse/RDP as a resident for tax purposes.

If You Filed Federal Form 1040NR or Form 1040NR-EZ, you do not qualify to use the head of household or married/RDP filing jointly filing statuses. Instead, use single, married/RDP filing separately, or qualifying widow(er) filing status, whichever applies to you.

If You File as Head of Household, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, California Head of Household Filing Status, for more information. See "Where To Get Income Tax Forms and Publications."

Instructions: Long Form 540NR e-file at ftb.ca.gov

Exemptions

Line 6 - Can be Claimed as a Dependent

Check the box on line 6 if someone else can claim you or your spouse/ RDP as a dependent on their tax return, even if they chose not to.

Line 7 – Personal Exemptions

Did you check the box on line 6?

No Follow the instructions on Long Form 540NR, line 7.

Yes Ignore the instructions on Long Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
 - Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
 - Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 8 - Blind Exemptions

The first year you claim this exemption credit, attach a doctor's statement to the back of Long Form 540NR indicating that you or your spouse/RDP is visually impaired. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2015*, you should claim an additional exemption credit on line 9. If you are married or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See "Voluntary Contribution Fund Descriptions" for more information.

* If your 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent's first and last name, SSN and relationship to you in the space provided. If you are claiming more than three dependents, attach a statement with the required dependent information to your tax return. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

If your dependent child was born and died in 2015 and you do not have an SSN for the child, enter "Died" in the space provided for the SSN and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive

Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

Total Taxable Income

Refer to your completed federal income tax return to complete this section.

Line 12 - California Wages

Enter the total amount of your California wages from your Form(s) W-2, Wage and Tax Statement. This amount appears on Form W-2, box 16.

Line 13 – Federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10

Registered domestic partners (RDPs) who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on Long Form 540NR, line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- · Investment interest
- Qualified residence interest acquisition loan & equity loan
- · Expense depreciation property limits
- Individual Retirement Account
- · Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing separately, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040. Transfer the amount from the California RDP Adjustments Worksheet, line 37, column D, or federal pro forma Form 1040, line 37, to Long Form 540NR, line 13.

Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), line 37, column B)

Complete Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, to find the amount to enter on Long Form 540NR, line 14. Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), line 37, column B on Long Form 540NR, line 14.

If the amount on Schedule CA (540NR) line 37, column B is a negative number, do not transfer it to Long Form 540NR, line 14 as a negative number. Instead, transfer the number as a positive number to Long Form 540NR, line 16.

Line 15 - Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions (from Schedule CA (540NR), line 37, column C)

Complete Schedule CA (540NR), to find the amount to enter on Long Form 540NR, line 16. Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), line 37, column C on Long Form 540NR, line 16.

If the amount on Schedule CA (540NR) line 37, column C is a negative number, do not transfer it to Long Form 540NR, line 16 as a negative number. Instead, transfer the number as a positive number to Long Form 540NR, line 14.

Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should match the amount on Schedule CA (540NR), line 37, column D.

Line 18 – California Itemized Deductions or California Standard Deduction

Decide whether to itemize your deductions, such as charitable contributions, medical expenses, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law).
- Standard deduction.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married or an RDP and filing separate Long Form 540NR, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.

Also, if someone else can claim you as a dependent, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, see the California Standard Deduction Worksheet for Dependents.

Itemized Deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, line 38 through line 44. Enter the result on Long Form 540NR, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Long Form 540NR, first complete federal Schedule A (Form 1040), Itemized Deductions. Then complete Schedule CA (540NR), Part III, line 38 through line 44.

Standard Deduction. Find your standard deduction on the California Standard Deduction Chart for Most People. If you checked the box on Long Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, instead.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.

Your Filing Status	Enter On Line 18
1 – Single	\$4,044
2 – Married/RDP filing jointly	
3 – Married/RDP filing separately	\$4,044
4 – Head of household	\$8,088
5 – Qualifying widow(er)	\$8,088

The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return. **Use whole dollars only.**

1.	Enter your earned income from: line 1 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040; Form 1040A; or from line A of the worksheet on the back of Form 1040EZ	1
2.	Minimum standard deduction	
	Enter the larger of line 1 or line 2 here Enter the amount shown for your filing status: • Single or married/RDP filing separately, enter \$4,044	3
	 Married/RDP filing jointly, head of household, or qualifying widow(er), enter \$8.088 	4

Line 19 – Taxable Income

Capital Construction Fund (CCF). If you claim a deduction on your federal Form 1040, line 43 for a contribution made to a CCF set up under the Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, enter "CCF" and the amount of the deduction. For details, see federal Publication 595, Capital Construction Fund for Commercial Fishermen.

Instructions: Long Form 540NR

California Taxable Income

When you figure your tax, use the correct filing status and taxable income amount.

Line 31 - Tax



e-file and you won't have to do the math. Go to **ftb.ca.gov** and search for **efile**.

To figure your tax on the amount on line 19, use one of the following methods and check the matching box on line 31:

- Tax Table. If your taxable income on line 19 is \$100,000 or less, use the tax table beginning on page 75. Use the correct filing status column in the tax table.
- Tax Rate Schedules. If your taxable income on line 19 is over \$100,000, use the tax rate schedules on page 80.
- FTB 3800. Generally, you use form FTB 3800, Tax Computation for Certain Children with Investment Income, to figure the tax on a separate Long Form 540NR for your child who was 18 and under or a student under age 24 on January 1, 2016, and who had more than \$2,100 of investment income. Attach form FTB 3800 to the child's Long Form 540NR.
- FTB 3803. If, as a parent, you elect to report your child's interest and dividend income of \$10,500 or less (but not less than \$1,050) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child whose income you elect to include on your Long Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Long Form 540NR, line 31. Attach form(s) FTB 3803 to your return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to **ftb.ca.gov** and search for **tax calculator**.

Line 32 - CA Adjusted Gross Income

Complete Schedule CA (540NR), line 45 to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR). Enter on Long Form 540NR, line 32 the amount from Schedule CA (540NR), line 45.

Line 36 - CA Tax Rate

In this computation, the FTB rounds the tax rate to four digits after the decimal. If your computation is different, you may receive a notice due to the difference in rounding. Contact us at 800.852.5711 if you disagree with this notice.

Line 38 - CA Exemption Credit Percentage

Divide the California Taxable Income (line 35) by Total Taxable Income (line 19). This percentage does not apply to the Nonrefundable Renter's Credit, Nonrefundable Child and Dependent Care Expenses Credit, Other State Tax Credit, or credits that are conditional upon a transaction occurring wholly within California. If more than 1, enter 1.0000.

Line 39 – CA Prorated Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 13 is more than the amount listed below for your filing status, your credits will be limited.

Is Long Form 540NR, **If** your filing status is: line 13 more than: Single or married/RDP filing separately \$178,706 Married/RDP filing jointly or qualifying widow(er) \$357,417

Yes Complete the AGI Limitation Worksheet below.

No	Multiply line 11 by line 38.
	AGI Limitation Worksheet
a b c d	Use whole dollars only Enter the amount from Long Form 540NR, line 13a Enter the amount for your filing status on line b: • Single or married/RDP filing separately \$178,706 • Married/RDP filing jointly or qualifying widow(er)\$357,417 • Head of household\$268,063 Subtract line b from line a
	separately). If the result is not a whole number, round it to the next higher whole number
e f	Multiply line d by \$6
g h	Multiply line e by line f
i j	Subtract line g from line h. If zero or less enter -0 i Enter the number from the box on Long Form 540NR, line 10 (not the dollar amount) j
k I	Multiply line e by line j
m	Subtract line k from line I. If zero or less, enter -0 m
n 0	Add line i and line m. Enter the result heren

Line 41 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2015 and you were born before January 2, 1936, get Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax.

To get these forms, see "Order Forms and Publications."

Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Long Form 540NR. The Credit Chart on page 16 describes the credits and provides the name. credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any other special credits go to line 50 and line 61 to see if you qualify for the nonrefundable child and dependent care expenses credit or the nonrefundable renter's credit.

- Box A Did you complete federal Schedule C, D, E, or F and claim or receive any of the following (Note: If your business gross receipts are less than \$1,000,000 from all trades or businesses, you do not have to report AMT. For more information, see line 71 instructions.):
 - Accelerated depreciation in excess of straight-line
 - Intangible drilling costs
 - Depletion
 - Circulation expenditures
 - Research and experimental expenditures
 - Mining exploration/development costs
 - Amortization of pollution control facilities
 - Income/loss from tax shelter farm activities
 - Income/loss from passive activities
 - Income from long-term contracts using the percentage of completion method
 - Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541)

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."

No Go to Box B.

Box B - Did you claim or receive any of the following:

- Investment interest expense 226
- Income from incentive stock options in excess of the amount reported on your return 225
- Income from installment sales of certain property

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."

No Go to Box C.

	Is Long Form 540NR,
Box C – If your filing status is:	line 17 more than:
Single or head of householdMarried/RDP filing jointly or qualifyiMarried/RDP filing separately	ng widow(er)\$328,601
Yes Get and complete Schedule P (54 and Publications." No Your credits are not limited.	ONR). See "Order Forms

Line 50 - Nonrefundable Child and Dependent Care Expenses Credit

Claim this credit if you paid someone to care for your child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. To claim this credit, your federal adjusted gross income must be \$100,000 or less. Complete and attach form FTB 3506, Child and Dependent Care Expenses Credit. See "Where To Get Income Tax Forms and Publications.'

The care must have been provided in California. You must have California-sourced income (wages earned working in California or selfemployment income from California business activities).

A servicemember's active duty military pay is considered earned income, regardless of whether the servicemember is domiciled in California. Get FTB Pub. 1032, Tax Information for Military Personnel, for more information.

Schedule P (540NR) – If you need to complete Schedule P (540NR) and you claim any of the credits on line 51 through line 53, do not enter an amount on line 51 through line 53. Instead, enter the total amount of these credits from Schedule P (540NR), Part III, Section B1, line 14 through line 16, on Long Form 540NR, line 55. Do not follow the instructions for line 55. Write "Schedule P (540NR)" to the left of the amount entered on line 55.

Instructions: Long Form 540NR

Line 51 – Credit for Joint Custody Head of Household — Code 170

You may **not** claim this credit if you used the head of household, married/RDP filing jointly, or the qualifying widow(er) filing status.

Claim the credit if unmarried and not an RDP at the end of 2015 (or if married or an RDP, you lived apart from your spouse/RDP for all of 2015 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married or an RDP, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

If your Federal AGI is more than \$178,706, subtract line n from the AGI Limitation Worksheet on page 26 from line 31 of the Long Form 540NR and enter this amount on line 1 of the worksheet below to calculate your credit.

Use the worksheet below to figure this credit using whole dollars only:

1.	Subtract line 11 from line 31 on Long Form 540NR			
	and enter the result here	1_		
2.	Enter the amount from Long Form 540NR, line 41			
3.	Add line 1 and line 2	3		
4.	Credit percentage — 30%	4	Χ	.30
5.	Credit amount. Multiply line 3 by line 4. Enter on this			
	line the result or \$431, whichever is less. Enter this			
	amount on Long Form 540NR, line 51	5_		

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

Line 52 – Credit for Dependent Parent — Code 173

You may **not** claim this credit if you used the single, head of household, qualifying widow(er), or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married or an RDP at the end of 2015 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother's or father's home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the Credit for Joint Custody Head of Household, on this page.

On the last line of the worksheet, enter the result or \$431, whichever is less. Enter this amount on Long Form 540NR, line 52.

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

Line 53 – Credit for Senior Head of Household — Code 163 Claim this credit if you:

- Were 65 years of age or older on December 31, 2015*.
- Qualified as a head of household in 2013 or 2014 by providing a household for a qualifying individual who died during 2013 or 2014.
- Did not have adjusted gross income over \$69,902 for 2015.

If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2015 in order to claim this credit.

Use the worksheet below to figure this credit using whole dollars only:

1.	Enter the amount from Long Form 540NR, line 19	1		
2.	Credit percentage — 2%	2	Χ	.02
3.	Credit amount. Multiply line 1 by line 2.			
	Enter on this line the result or \$1,317, whichever is less	S.		
	Enter this amount on Long Form 540NR, line 53	3		

Line 54 and Line 55 – Credit Percentage and Credit Amount

If you claimed credits on line 51, line 52, or line 53, complete the worksheet below to compute your credit percentage and the allowable prorated credit to enter on line 55 **using whole dollars only**. If you completed Schedule P (540NR), see the instructions above the Line 51 instructions.

Part I - Credit Percentage

	If more than 1, enter 1,0000
	the result here and on Long Form 540NR, line 54.
١.	Divide Long Form 540NR, line 35 by line 19. Enter

Part II - Credit Amount

Credit for Joint Custody Head of Household

1.	Enter the amount from Long Form 540NR, line 511	
2.	Credit Percentage from Part I, line 1	X
3.	Multiply line 1 by line 2	

4. Enter the lesser of the amount from line 3 or \$431.... 4_

Credit for Dependent Parent

5.	Enter the amount from Long Form 540NR, line 52 5	
6.	Credit Percentage from Part I, line 1 6	X
7.	Multiply line 5 by line 6	

8. Enter the lesser of the amount on line 7 or \$431 8

Gre	edit for Sellior Head of Household	
9.	Enter the amount from Long Form 540NR, line 53 9	
10.	Credit Percentage from Part I, line 1	X

Total Prorated Credits

13. Add line 4, line 8, and line 12. Enter the	
result here and on Long Form 540NR, line 55	13

Line 58 through Line 60 – Additional Special Credits

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 58 and line 59.

To claim more than two credits, use Schedule P (540NR), Part III. See Schedule P (540NR) instructions, "How to Claim Your Credits."

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Long Form 540NR.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit.

Credit for Child Adoption Costs — Code 197

For the year in which an adoption decree or an order of adoption is entered (e.g. adoption is final), claim a credit for 50% of the cost of adopting a child who was both:

- · A citizen or legal resident of the United States
- In the custody of a California public agency or a California political subdivision

^{*}If your 65th birthday is on January 1, 2016, you are considered to be age 65 on December 31, 2015.

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency
- Medical expenses not reimbursed by insurance
- Travel expenses for the adoptive family

Note:

- This credit does not apply when a child is adopted from another country or another state, or who was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit **using whole dollars only**. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 per minor child.

1.	Enter qualifying costs for the child	1_		
2.	Credit percentage — 50%	2	Χ	.50
	Credit amount. Multiply line 1 by line 2.			
	Do not enter more than \$2,500	3_		

Your allowable credit is limited to \$2,500 for 2015. You may carryover the excess credit to future years until the credit is used.

Line 61 - Nonrefundable Renter's Credit

If you paid rent for at least six months in 2015 on your principal residence located in California you may qualify to claim the nonrefundable renter's credit which may reduce your tax. Complete the qualification record on page 13.

Line 63

Subtract the amount on line 62 from the amount on line 42. Enter the result on line 63. If the amount on line 62 is more than the amount on line 42, enter -0-.

Other Taxes

Attach the specific form or statement required for each item below.

Line 71 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- \$87,627 married/RDP filing jointly or qualifying widow(er)
- \$65,721 single or head of household
- \$43,812 married/RDP filing separately

A child under age 19 or a student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$7,400 plus the child's earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from **all** trades or businesses.

Get Schedule P (540NR) for more information. See "Where To Get Income Tax Forms and Publications."

Line 72 – Mental Health Services Tax

If your taxable income or nonresident CA source taxable income is more than \$1,000,000, compute the Mental Health Services tax below **using** whole dollars only:

2. Less	
	\$(<u>1,000,000</u>)
3. Subtotal	
4. Tax rate – 1%4	<u>x .01</u>
5. Mental Health Services Tax – Multiply line 3 by line 4 Enter this amount here and on Long Form 540NR, line 72	

Line 73 – Other Taxes and Credit Recapture

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 73 and write "FTB 3805P" to the left of the amount.

California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax plus interest. Include the additional tax, if any, on line 73. Write "NQDC" on the dotted line to the left of the amount.

If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 73. Write "IRC Section 453A interest" and the amount on the dotted line to the left of the amount on line 73.

If you used form(s):

- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3554, New Employment Credit
- FTB 3805Z, Enterprise Zone Deduction and Credit Summary
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary
- FTB 3808, Manufacturing Enhancement Area Credit Summary
- FTB 3809, Targeted Tax Area Deduction and Credit Summary

Include the additional tax for credit recapture, if any, on line 73. Write the form number on the dotted line to the left of the amount on line 73.

Payments

Have your Form(s) W-2, Wage and Tax Statement, W-2G, Certain Gambling Winnings, 1099-DIV, Dividends and Distributions, 1099-INT, Interest Income, 1099-MISC, Miscellaneous Income, 1099-OID, Original Issue Discount, 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., 592-B, Resident and Nonresident Withholding Tax Statement, and 593, Real Estate Withholding Tax Statement, before you begin this section.

If you received wages and do not have a Form W-2, see page 8, Question 2.

Line 81 – California Income Tax Withheld

Enter the total California income tax withheld from your Form(s):

- W-2, box 17
- W-2G. box 15
- 1099-DIV, Dividends and Distributions, box 14
- 1099-INT, Interest Income, box 17
- 1099-MISC, box 16
- 1099-OID, Original Issue Discount, box 13
- 1099-R, box 12

Do not include city, local, or county tax withheld, tax withheld by other states, or nonconsenting nonresident (NCNR) member's tax from Schedule K-1 (568), line 15e. Do not include nonresident or real estate withholding from Form(s) 592-B or 593, on this line. Do not include NCNR member's tax from Schedule K-1 (568), line 15e as withholding. See line 82. If you had California tax withheld and did not receive Form(s) W-2 or 1099, contact the entity that paid the income.

If you received Form(s) 1099-DIV, 1099-INT, 1099-MISC, 1099-OID, or 1099-R showing California income tax withheld, include in the total on line 81 the amount(s) withheld and attach a copy of the Form(s) 1099 to the lower front of your tax return.

Generally, tax should not be withheld on Form 1099-MISC. If you want to pre-pay tax on income reported on Form 1099-MISC, use Form 540-ES, Estimated Tax for Individuals.

Line 82 – 2015 CA Estimated Tax and Other Payments Enter the total of any:

- California estimated tax payments you made using 2015 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2014 California income tax return that you applied to your 2015 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541) or an S corporation on Schedule K-1(100S).

If you are including NCNR tax, write "LLC" on the dotted line to the left of the amount on line 82, and attach Schedule K-1 (568) with the amount of the NCNR tax claimed. The LLC's return must be filed before an individual member's account can be credited.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATED CREDIT ALLOCATION MS F225 TAXPAYER SERVICES CENTER FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

To view payments made or get your current account balance, go to ftb.ca.gov and search for myftb account.

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of your Long Form 540NR explaining that payments were made under both SSNs.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2016 and did not have a California tax liability in 2015.

Line 83 – Withholding (Form 592-B and/or 593)

If you were a nonresident who received California source income or sold California real estate, enter the total California tax withheld from your Form(s) 592-B. Resident and Nonresident Withholding Tax Statement and and 593, Real Estate Withholding Tax Statement. Attach a copy of Form(s) 592-B and 593 to the lower front of Long Form 540NR, Side 1.

Instructions: Long Form 540NR

Do not include withholding from other forms on this line. Do not include NCNR member's tax from Schedule K-1 (568), line 15e as withholding. See line 82.

Line 84 – Excess California SDI (or VPDI) Withheld

You may be entitled to claim a credit for excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) only if you meet all of the following conditions:

- You had two or more California employers during 2015.
- You received more than \$104,378 in social security wages (Box 3 on your Form W-2) from California sources. If you have no social security wages (Box 3) then use total wages (Box 16).
- The amounts of SDI (or VPDI) withheld appear on your Form(s) W-2. Be sure to attach your Form(s) W-2 to your Long Form 540NR.

If SDI (or VPDI) was withheld from your wages by a single employer. at a rate of more than 0.9% of your social security wages, you may not claim excess SDI (or VPDI) on your Long Form 540NR. Contact the employer for a refund.

To determine the amount to enter on line 84, complete the Excess SDI (or VPDI) Worksheet below. If married/RDP filing jointly, figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

Excess SDI (or VPDI) Worksheet Use whole dollars only

Follow the instructions below to figure the amount of excess SDI to enter on Long Form 540NR, line 84. If you are married or an RDP and file a joint tax return, you must figure the amount of excess SDI (or VPDI) separately for each spouse/RDP.

		You	Your Spouse/ RDP	
1.	Add amounts of SDI (or VPDI) withheld shown on your Forms W-2. Enter the total here		1101	
2.	2015 SDI (or VPDI) limit 2	\$939.40	\$939.40	
3.	Excess SDI (or VPDI) withheld. Subtract line 2 from line 1. Enter the results here. Combine the amounts on line 3 and enter the total, in whole dollars only , on Long Form 540NR, line 84			
	If zero or less, enter -0- on line 84.			

Line 85 - Earned Income Tax Credit (EITC)

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit.

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540NR), line 41 under the Claim of Right.

Claim of Right: If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in "IRC 1341" and the amount of the credit to the left of the amount column

To determine if you are entitled to this credit, refer to your prior year California Form 540, Form 540NR (Long or Short), Schedule CA (540), or Schedule CA (540NR), column E, to verify the amount was included in your CA taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

Instructions: Long Form 540NR e-file at ftb.ca.gov

Overpaid Tax or Tax Due

To avoid a delay in the processing of your tax return, enter the correct amounts on line 101 through line 104.

Line 101 - Overpaid Tax

If the amount on line 86 is more than the amount on line 74, subtract the amount on line 74 from the amount on line 86. Enter the result on line 101. Your payments and credits are more than your tax.

Line 102 – Amount You Want Applied to Your 2016 Estimated Tax

Apply all or part of the amount on line 101 to your estimated tax for 2016. Enter on line 102 the amount of line 101 you want applied to 2016.

An election to apply an overpayment against estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

Line 103 – Overpaid Tax Available This Year

If you entered an amount on line 102, subtract it from the amount on line 101. Enter the result on line 103. You may have this entire amount refunded to you or make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, skip line 104 and go to the instructions for contributions.

Line 104 - Tax Due

If the amount on line 86 is less than the amount on line 74, subtract the amount on line 86 from the amount on line 74. Enter the result on line 104. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 104 is \$500 or more (\$250 or more if married/ RDP filing separately).
- The amount of state income tax withheld on line 81 is less than 90% of the amount of your total tax on line 74.

If you owe a penalty, the FTB will figure the penalty and send you a bill.

Contributions

You can make voluntary contributions to the funds listed on Long Form 540NR, Side 3. See "Voluntary Contributions Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the tax year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information go to **parks.ca.gov/annualpass/** or email info@parks.ca.gov.

Code 400 - Contribution to California Seniors Special Fund

If you and/or your spouse/RDP are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$218 or \$109 per spouse/RDP. Contributions entered on code 400 will be distributed to The Area Agency on Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Use the worksheet below to figure your contribution:

You may contribute any amount up to the amount on line 3. Enter your contribution on the line for code 400.

Line 120 – Total Contributions

Add code 400 through code 429. Enter the result on line 120.

Amount You Owe

Add or subtract correctly to figure the amount you owe.

Line 121 - Amount You Owe

If you did not enter an amount on line 120, enter the amount from line 104 on line 121. This is the amount you owe with your Long Form 540NR.

If you entered an amount on line 120, add that amount to the amount on line 104. Enter the result on line 121. This is the amount you owe with your Long Form 540NR.

If you have an amount on line 103 and line 120, subtract line 120 from line 103. If line 120 is more than line 103 enter the difference on line 121.

To avoid a late filing penalty, file your Long Form 540NR by the extended due date even if unable to pay the amount you owe.

Mandatory Electronic Payments. You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80.000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to **ftb.ca.gov** and search for **mandatory epay**. Electronic payments can be made using Web Pay on FTB's website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Payment Options

- Electronic Funds Withdrawal Instead of paying by check or money order, you may use this convenient option if you e-file. Provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- Web Pay Pay the amount you owe using our secure online payment service. Go to ftb.ca.gov for more information.
- Credit Card Whether you e-file or file by mail, you can use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the Official Payments Corp. website at officialpayments.com, and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service.

 Check or Money Order – Using black or blue ink, make your check or money order payable to the "Franchise Tax Board." Do not send cash. Write your SSN or ITIN and "2015 Long Form 540NR" on the check or money order. Enclose, but do not staple, your payment with your return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2015 tax payment and any 2016 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

A penalty may be imposed if your check is returned by your bank for insufficient funds.

If you enter an amount on line 122 or line 123, see the instructions for line 124 for information about how to prepare your check or money order.

Paying by Credit Card — Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). There is a convenience fee for this service. This fee is paid directly to Official Payments Corp. based on the amount of your tax payment.

Convenience Fee

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: \$1

Example: Tax Payment = \$753.56 Convenience Fee = \$17.33

When will my payments be effective?

Your payment is effective on the date you charge it.

What if I change my mind?

If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?

Once you have determined the type of payment and how much you owe, the following information is needed:

- Your Discover, MasterCard, Visa, or American Express card
- · Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's/RDP's SSN (or ITIN)
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP Code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the Official Payments Corp. website at **officialpayments.com** and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. Official Payments Corp. provides customer assistance at 877.297.7457 Monday through Friday, 5:00 a.m. to 5:00 p.m. PST. Official Payments Corp. will tell you the convenience fee before you complete your transaction. Decide whether to complete the transaction at that time.

Payment Date : _____ Confirmation Number: ____

If you cannot pay the full amount shown on Long Form 540NR, line 121, see the information regarding monthly payments on page 8, question 4.

Interest and Penalties

If you file your tax return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Instructions: Long Form 540NR

Do not reduce the amount on line 101 or increase the amount on line 104 by any penalty or interest amounts. Enter on Long Form 540NR, line 122 the amount of interest and penalties.

Line 122 – Interest and Penalties

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within 15 days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to ftb.ca.gov and search for interest rates.

Late Filing of Tax Return. If you do not file your tax return by October 17, 2016, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 17, 2016. The minimum penalty for filing a tax return more than 60 days late is \$135 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax. If you fail to pay your total tax liability by April 18, 2016, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 18, 2016, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest.

Other Penalties. We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

Line 123 – Underpayment of Estimated Tax

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current tax year liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than \$150,000 or \$75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/RDP filing separately).

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 104 less than \$500 (\$250 if married/RDP filing separately)?

Yes Stop. You are not subject to an estimated payment penalty.
No Continue. You may be subject to an estimated payment penalty.
Is line 104 less than 10% of the amount on line 63 (excluding the tax on lump-sum distributions on line 41)?

Yes No Stop. You are not subject to an estimated payment penalty. You may be subject to an estimated payment penalty, see form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See "Where To Get Income Tax Forms and Publications."

If you complete one of these forms, enter the amount of the penalty on line 123 and check the correct box on line 123. Complete and attach the form if you claim a waiver, use the annualized income installment method, or pay tax according to the schedule for farmers and fishermen, even if no penalty is owed.

See "Important Dates" for more information on estimated tax payments and how to avoid the underpayment penalty.

Line 124 - Total Amount Due

Is there an amount on line 121?

Yes Add line 121, line 122, and line 123. Enter the result on line 124. For payment options, see line 121 instructions.

No Go to line 125.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Refund and Direct Deposit

Line 125 – Refund or No Amount Due

Did you report amounts on line 120, line 122, or line 123?

No Enter the amount from line 103 on line 125. This is your refund amount. If it is less than \$1, attach a written statement to your Long Form 540NR requesting the refund.

Yes Combine the amounts from line 120, line 122, and line 123. If the result is:

- More than line 103, subtract line 103 from the sum of line 120, line 122, and line 123 and enter the result on line 124. This is your total amount due. For payment options, see line 121 instructions.
- Less than line 103, subtract the sum of line 120, line 122, and line 123 from line 103 and enter on line 125. This is your refund amount.





Want a fast refund? Get your refund in 10 days or less when you e-file your tax return!

Line 126 and Line 127 – Direct Deposit of Refund

Direct deposit is fast, safe, and convenient. To have your refund directly deposited into your bank account, fill in the account information on Long Form 540NR, Side 3, line 126 and line 127. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration on this page.

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

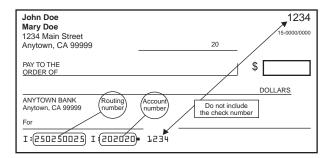
The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. Do not check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least \$1. The total of line 126 and line 127 must equal the total amount of your refund on line 125. If line 126 and line 127 do not equal line 125, the FTB will issue a paper check.

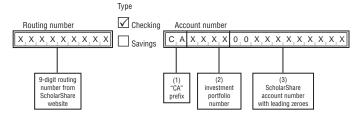
Caution: Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.



Direct Deposit for ScholarShare 529 College Savings Plans – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account.

Fill in the routing number, account type and account number. To obtain the nine-digit routing number go to **scholarshare.com** or call 800.544.5248. Check "Checking" as type of account. Enter your complete account number that includes (1) the "CA" prefix, (2) your four-digit investment portfolio number, and (3) your ScholarShare account number (for account numbers less than 11 digits, add leading zeros).



Sign Your Tax Return

Sign your tax return in the designated space on Side 3. If you file a joint tax return, your spouse/RDP must sign the tax return also.

Include your phone number and email address in case the FTB needs to contact you for information needed to process your tax return. By providing this information the FTB will be able to process your tax return or issue your refund faster.

Joint Tax Return. If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other spouse/RDP may have to pay the tax due. See "Innocent Joint Filer Relief."

Paid Preparer's Information. If you pay a person to prepare your Long Form 540NR, that person signs and completes the area at the bottom of Side 3 including an identification number. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

Third Party Designee. If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2015 tax return with the FTB, check the "Yes" box in the signature area of your tax return. Also print the designee's name and telephone number.

If you check the "Yes" box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and tax return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee's authorization, go to ftb.ca.gov and search for poa.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2016 tax return. This is April 15, 2017, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040, include your name, SSN, and the designee's name.

Power of Attorney. If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to your 2015 tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a "Power of Attorney" (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to ftb.ca.gov and search for poa.

Check Your Social Security Number (or ITIN). Verify that you have written your social security number (or ITIN) in the spaces provided at the top of Long Form 540NR. If you file a joint tax return, verify that you and your spouse's/RDP's numbers are entered in the same order as your names.

Filing Your Tax Return

Important: Attach a copy of your federal income tax return, and all supporting federal forms and schedules to the back of Long Form 540NR.

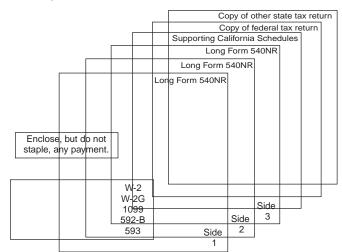
Federal Form(s) W-2, W-2G, and 1099, and CA Form(s) 592-B, and **593.** Attach all the Form(s) W-2 and W-2G you received to the lower front of your tax return. Also, attach any Form(s) 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2016, contact your employer or go to ftb.ca.gov and search for myftb account. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See "Where To Get Income Tax Forms and Publications."

If you forget to send your Form(s) W-2 or any other withholding form(s) with your income tax return, do not send it separately, or with another copy of your tax return. Wait until the FTB requests it from you.

Assembling Your Tax Return

Assemble your tax return in the order shown below.



Instructions: Long Form 540NR

Caution: Long Form 540NR has three sides. If filing Long Form 540NR, you must file all three sides with the FTB.

Mailing Your Tax Return

If you owe, mail your tax return to:

FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0001

If you have a refund, or if no amount due, mail your tax return to:

FRANCHISE TAX BOARD PO BOX 942840 **SACRAMENTO CA 94240-0001**

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Visit our website:

ftb.ca.gov

TAXABLE YEAR

California Nonresident or Part-Year Resident Income Tax Return Long Form

	OITIVI
54	0N

2	015	ì		come Tax R	eturn Long	Form		540NR	
Fisca	l year			n of year end: mon					
	st name		•	Initial Last name	,	Suffix	Your SSN or	ITIN	Α
If ioint	av return	SDOLIS	se's/RDP's first name	Initial Last name		Suffix	Snouse's/RF	DP's SSN or ITIN	R
ii joii it	iax rotarri	, spouc	se s/tDr s instriante	linia Last name		Cullix	Opouse s/rtz	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
Additio	nal inforn	nation (See instructions)					PBA code	RP
Street	address (numbe	r and street) or PO box			Ap	ot. no./ste. no.	PMB/private mailbox	_
City (If	you have	a forei	gn address, see instruc	ctions)		St	ate ZIP code		_
Foreigr	country	name			Foreign province/state/county		For	eign postal code	
Date of Birth	• Your l	DOB (n	nm/dd/yyyy)	//	■ Spouse's/RDP's DOB (mm/dd/y	уууу)/_	/		_
	•	-			e, write the last name only from the				
Pri	Taxpa	yer			Spouse/RDP				_
ing itus	3 🗌 1	Marrie Marrie		ely. Enter spouse's/R	4 ☐ Head of household (with of 5 ☐ Qualifying widow(er) with DP's SSN or ITIN above and full rederal filing status, check the book	dependent ch name here	nild. Enter year		1
	6 If so	meone	e can claim you (or y	our spouse/RDP) as	a dependent, check the box here	. See inst	● 6□]	
SL	8 Bline if bo	enter 2. If you checked the box on line 6, see instructions							
Exemptions	0 Depe	ndent		irself or your spouse/			T		
E C	Fire		Dep	endent 1	Dependent 2			Dependent 3	
Ĕ	First	vame	•		•		•		
	Last I	Name	•		•		•		
	SSN		_				_		
	Depe	ndent's	•		•		•		
	relati to you	onship I	•		•		•		
1	otal den	enden	t exemptions			• 10	☐ X \$337	= (●) \$	
			·					•\$	
								 00	
				. ,	16	·		<u>00</u>	
Total Taxable Income	3 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10							00	
ੁ ਹ	4 Calif	ornia a	ıdjustments – subtra	actions. Enter the am	ount from Schedule CA (540NR),	line 37, colun	nn B •	14	00
<u>0</u> 1			•		r the result in parentheses. See in				00
axa 1					t from Schedule CA (540NR), line				00
_ ਰ 1			•		ne 15 and line 16				00
Ĕ i	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 44; OR								
			-		S		•	18	00
1					ble income . If less than zero, ent			19	00

3131153

You	r nan	ne:Your SSN or ITIN:		
	31 32	Tax. Check the box if from: Tax Table Tax Rate Schedule FTB 3800 FTB 3803 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45 32 00	———— ● 31	00
Taxable Income	35 36	CA Taxable Income from Schedule CA (540NR), Part IV, line 49		00
	37 38 39	CA Tax Before Exemption Credits. Multiply line 35 by line 36		00
CAI	•••	\$178,706, see instructions.	9 39	
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0		
	41	Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A		
	42	Add line 40 and line 41	• 42 <u> </u>	00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	5 0	00
	51	Credit for joint custody head of household. See instructions • 51 00		
	52	Credit for dependent parent. See instructions		
	53	Credit for senior head of household. See instructions 53		
Credits	54	Credit percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions		I
C	55	Credit amount. See instructions.	5 5	00
Special	58	Enter credit name code ● and amount	5 8	00
Sp	59	Enter credit name code ● and amount	5 9	00
	60	To claim more than two credits. See instructions	▶ 60	00
	61	Nonrefundable renter's credit. See instructions	6 1	00
	62	Add line 50 and line 55 through 61. These are your total credits	9 62	00
	63	Subtract line 62 from line 42. If less than zero, enter -0	63	00
axes		Alternative minimum tax. Attach Schedule P (540NR)		
Тах		Mental Health Services Tax. See instructions		
her		Other taxes and credit recapture. See instructions		00
Oth	74	Add line 63, line 71, line 72, and line 73. This is your total tax	D 74	00
	81	California income tax withheld. See instructions.	■ 81	00
10	82	2015 CA estimated tax and other payments. See instructions	▶ 82	00
Payments	83	Withholding (Form 592-B and/or 593). See instructions		
ym	84	Excess SDI (or VPDI) withheld. See instructions.	▶ 84	00
D	85	Earned Income Tax Credit (EITC)		
	86	Add lines 81 through 85. These are your total payments. See instructions	9 86	00
р	<u>101</u>	1 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86)101	00
pai	102	2 Amount of line 101 you want applied to your 2016 estimated tax	102	00
Overpaid	ž 103	3 Overpaid tax available this year. Subtract line 102 from line 101	103	00
F	<u>5</u> 104	4 Tax due. If line 86 is less than line 74, subtract line 86 from line 74	0 104	00

Your name:	Your	SSN or ITIN:		
California Seniors Special Fund See inst. Alzheimer's Disease/Related Disorders Fu Rare and Endangered Species Preservation Program. California Breast Cancer Research Fund California Firefighters' Memorial Fund Emergency Food for Families Fund California Peace Officer Memorial Foundation Fund California Sea Otter Fund California Cancer Research Fund 120 Add code 400 through code 431. T		00 00 00 00 00	Child Victims of Human Trafficking Fund School Supplies for Homeless Children F State Parks Protection Fund/Parks Pass F Protect Our Coast and Oceans Fund	Fund • 422 000 Purchase • 423 000 • 424 000 • 425 000 • 427 000 • 428 000 • 429 000 • 430 000 elty Fund. • 431 000
Mail to: FRANCHISE TAX BOARD, Pay Online – Go to ftb.ca.gov for it	PO BOX 942867,		not send cash. CA 94267-0001 ● 121	
122 Interest, late return penalties, and Underpayment of estimated tax. Cl	heck the box:	☐ FTB 5805 at	tached 🌘 🗌 FTB 5805F attached	• 123 00
125 REFUND OR NO AMOUNT DUE. S Mail to: FRANCHISE TAX BOARD, Fill in the information to authorize direct	PO BOX 942840,	SACRAMENTO (CA 94240-0001 • 125	
See instructions. Have you verified the	routing and account (line 125) is authorized cking	unt numbers? U norized for direc	se whole dollars only. t deposit into the account shown below:	
● Routing number ● Type The remaining amount of my refund (lin	 Account n ne 125) is authorized cking 	umber ed for direct dep	oosit into the account shown below:	126 Direct deposit amount
● Routing number ● Type	• Account n	umber		127 Direct deposit amount
IMPORTANT: Attach a copy of your complete. To learn about your privacy rights, how we mand search for privacy notice. To request the Under penalties of perjury, I declare that I hak nowledge and belief, it is true, correct, and Your signature	nay use your inform is notice by mail, cove examined this to complete.	all 800.852.571 <i>°</i>	I. ing accompanying schedules and stater	
X	-N Fatanash	- il - dalas	X	
Your email address (optional Sign	ai). Enter only one en	iaii address.	Daytime p	phone number (optional)
	declaration of prepar	rer is based on al	l information of which preparer has any kn	nowledge)
It is unlawful to forge a spouse's/RDP's signature. Firm's name (or yours, if se signature.	elf-employed)		● P	TIN
Joint tax return? (See instructions) Firm's address			• F	EIN
Do you want to allow an Print Third Party Design	•	scuss this tax ret	rurn with us? See instructions • Telephon	Yes No ne Number

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Visit our website:

ftb.ca.gov

TAXABLE YEAR California Adjustments — 2015 Nonresidents or Part-Year Residents

CA (540NR)

lm	portant: Attach this schedule behind L	ong	Form 540NR, Sid	e 3 as a supportin	g California schedu	ule.		
Nan	ne(s) as shown on tax return						SSN or ITI	N
							-	-
Pa	rt I Residency Information. Complete all	lines	that apply to you and	d your spouse/RDP fo	r taxable year 2015.		•	
Dur	ring 2015:							
1	My California (CA) Residency (Check one)							
	a Myself: Nonresident	Pa	rt-Year Resident 🌘	Resident				
	b Spouse: Nonresident							
	, , , , , , , , , , , , , , , , , , , ,	_	9		Yourself			Spouse/RDP
2	a I was domiciled in (enter two letter code,	see in	structions))		ledow	
	b I was in the military and stationed in (ente			_			\widecheck{ullet}	
3	I became a CA resident (enter state of prior r		,	_	•	/	$\overset{\smile}{oldsymbol{igo}}$	
	I became a CA nonresident (enter new state of		,		•	/	<u> </u>	
	I was a CA nonresident the entire year (enter		•			· — —	•	
	The number of days I spent in CA for any put		·	_			•	
	I owned a home/property in CA (enter Y for N			_				
	Before 2015: I was a CA resident for the peri				, , ,		1 .	_ / _
	rt II Income Adjustment Schedule	100 01	A	B	_, , <u>C</u>		D	
	ction A — Income		Federal Amounts	Subtractions	Additions		u Amounts	CA Amounts
-	alon A moonio		taxable amounts from	See instructions	See instructions		CA Law	(income earned or
)	our federal tax return)	(difference between	(difference between		u Were a	received as a CA
				CA & federal law)	CA & federal law)		esident col. B from	resident and income earned or received
							add col. C	from CA sources
						to the	e result)	as a nonresident)
7	Wages, salaries, tips, etc. See instructions							
	before making an entry in col. B or C	7	•	lacktriangle	•	lacktriangle		lacktriangle
8	Taxable interest. (b)	8(a)	•	lacktriangle	•	•		lacktriangle
9	Ordinary dividends. See instructions.							
	(b) <u>•</u>	9(a)	•	•	•	lacktriangle		lacktriangle
10	Taxable refunds, credits, or offsets of state							
	and local income taxes	10	•	•				
11	Alimony received. See instructions	11	lacktriangle		•	lacksquare		lacktriangle
12	Business income or (loss)	12	\odot	•	•	lacktriangle		lacktriangle
	Capital gain or (loss). See instructions		•	•	•	•		lacktriangle
14	Other gains or (losses)	14	•	•	•	lacksquare		lacktriangle
15	IRA distributions. See instructions.							
	(a) <u>O</u>	15(b)	•	•	•	•		•
16	Pensions and annuities. See	` ,						
	instructions. (a) 💿	16(b)	•	•	•	lacksquare		lacktriangle
17	Rental real estate, royalties, partnerships,	` ,						
	S corporations, trusts, etc	17	•	•	•	lacksquare		lacktriangle
18	Farm income or (loss)		•	•	•	•		•
	Unemployment compensation		•	•				
	Social security benefits. (a)			•				
	Other income.	-(-,						
	a California lottery winnings			a 💿	a			
	b Disaster loss deduction from FTB 3805V			b •	b			
	c Federal NOL (Form 1040, line 21)			c	c •			
		21	•	d 💽	d	21 💿		21 💿
	e NOL from FTB 3805D, FTB 3805Z,		,	1				
	FTB 3806, FTB 3807, or FTB 3809			e <u>•</u>	е			
	f Other (describe):				f 💽			
				•	• 😇			
22	a Total: Combine line 7 through line 21							
	in each column. Continue to Side 2	22a	•	lacksquare		•		•
				_	. —			~

Inc	ome Adjustment Schedule	Α	В	C	D	I E
Sec	tion B — Adjustments to Income	Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
		(taxable amounts from your federal tax return)		See instructions (difference between CA & federal law)	Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	(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	lacktriangle	•	•	•	•
23	Educator expenses 23	lacktriangle	•			
24	Certain business expenses of reservists, performing artists, and fee-basis					
	government officials 24	•	•	•	•	•
25	Health savings account deduction 25	•	•			
26	Moving expenses	•			•	•
27	Deductible part of self-employment tax 27	•			•	•
28	Self-employed SEP, SIMPLE, and					
		•				•
29	Self-employed health insurance deduction . 29	\odot			<u> </u>	•
	Penalty on early withdrawal of savings 30	•			<u>•</u>	•
	Alimony paid. b Enter recipient's:					
0.0	SSN •					
	Last name . 31a					•
32	IRA deduction	•			<u> </u>	•
33	Student loan interest deduction	•		•	•	•
34	Tuition and fees	•	•			
	Domestic production activities deduction 35	•	•			
	Add line 23 through line 35 in each column,					
30		•	•			•
27	Total. Subtract line 36 from line 22b in					
31	each column, A through E. See instructions 37					•
_						
	rt III Adjustments to Federal Itemized Deduct		A (F. 4040) II	4 0 45 40 00 07	100	
38	Federal Itemized Deductions. Enter the amount				_	
	(or Schedule A (Form 1040NR), lines 1, 5, 6, 13,	· ·			38_	
39	Enter total of federal Schedule A (Form 1040), lin				O ==	
	or General Sales Tax), and line 8 (foreign taxes of	• / (
	Subtract line 39 from line 38				_	
	Other adjustments including California lottery los				• 41_	
	Combine line 40 and line 41					
43	Is your federal AGI (Long Form 540NR, line 13)		•	-		
	Single or married/RDP filing separately					
	Head of household					
	Married/RDP filing jointly or qualifying	widow(er)	\$357,41	7		
	No. Transfer the amount on line 42 to line 43.					
	Yes. Complete the Itemized Deductions Workshe					
44	Enter the larger of the amount on line 43 or you	r standard deduction.	. See instructions			
Pa	rt IV California Taxable Income					
45	California AGI. Enter your California AGI from lin					
46	Enter your deductions from line 44					
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			47		
48	California Itemized/Standard Deductions. Multi					
49	California Taxable Income. Subtract line 48 from					
	zero, enter -0		-			
					_	

2015 Instructions for Schedule CA (540NR)

References to these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and the California Revenue and Taxation Code (R&TC)

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Conformity

For updates regarding federal acts, go to ftb.ca.gov and search for conformity.

Registered Domestic Partners (RDP) - RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner's individual tax return filed with the Internal Revenue Service (IRS). For column A, line 7 through line 21, and line 23 through line 35, combine your federal amounts from each partner's individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540NR, California Resident or Part-Year Resident Income Tax Return, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

Military Personnel - Servicemembers domiciled outside of California and their spouses may exclude the servicemember's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

Amended Tax Returns - If you are an active duty military servicemember domiciled outside California and you included your military compensation in income from all sources, you may file an amended tax return for tax years with an open statute of limitations. For more information, get FTB Pub. 1032 and Form 540X, Amended Individual Income Tax Return.

Part-Year Residents - Complete the Part-Year Resident Worksheet on page 10 to determine the amounts to enter on Part II, line 7 through line 22a, column F.

Avoid Common Mistakes on this Schedule.

Column A - Copy the amounts from your federal tax return. Use the (a) amounts on line 8 and line 9 and the (b) amounts on line 15, line 16, and line 20, from your federal tax return. Form 1040, U.S. Individual Income Tax Return, line 37, should equal Sch CA (540NR), California Adjustments -Nonresidents and Part-Year Residents, line 37, column A.

Column B (line 7 through line 21) - Subtract income that is not taxable to a California resident such as California lottery winnings and social security benefits. Do not use column B to deduct income that was earned while a nonresident of California or from sources outside of California. There must be a difference in state and federal tax law. Generally, if a full-year California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract the income in column B.

Column C (line 7 through line 21) - Add income that was not taxed on your federal tax return but is taxable to a California resident such as foreign income or interest/dividends from non-California municipal bonds.

Column D – Combine the columns (column A - column B + column C). Line 37, column D, should equal Long Form 540NR, line 17. The amounts in this column represent income earned from all sources as if you were a full-year California resident, after applying California and federal law differences.

Column E - Enter all income from all sources while a resident of California and income from California sources while a nonresident.

Purpose

Use Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents, to determine California taxable income by doing the

- Identify the domiciles and also, current and past residency information.
- Enter the amounts of income and deductions reported on your federal tax
- Adjust the income and deductions reported on your federal tax return for differences in California and federal law.
- Determine the portion of income reported on your federal tax return that was earned or received while you were a California resident.
- Determine the portion of income reported on your federal tax return that was earned or received from California sources while you were a nonresident.
- Determine your allowable standard deduction or itemized deductions.

Specific Line Instructions for Part I Residency Information

Answer all the questions in this part for you and your spouse/RDP. If a question does not apply, then leave the line blank. For more information get:

- FTB Pub. 1031, Guidelines for Determining Resident Status
- FTB Pub. 1032, Tax Information for Military Personnel

Use the two letter state abbreviations to complete this section. If you do not know your state abbreviation, visit the United States Postal Service website at https://www.usps.com/send/official-abbreviations.htm for assistance. If you did not reside in the United States or a U.S. Possession, use the code "FC." The code "FC" is the abbreviation for foreign country.

Line 2 - Domicile and Military

If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return

Line 6 - The number of days I spent in California

The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

Line 7 – I owned a home/property in California

This includes property owned directly or indirectly through a trust or other

Line 8 - Before 2015: I was a California resident for the period of Enter your most recent period of California residency. If you became a nonresident during taxable year 2015, use December 31, 2014 as your end

Specific Line Instructions for Part II Income Adjustment Schedule

Column A – Federal Amounts

Enter all the amounts shown on your federal tax return on the corresponding lines in column A.

If married/RDP filing separately under either exception described in the instructions for Long Form 540NR, enter in column A the amounts you would have reported on a separate federal tax return. Attach a statement to the tax return showing how the income and expenses were split between you and your spouse/RDP.

Line 7 through Line 21

Enter on line 7 through line 21 the same amounts you entered on federal Form 1040, line 7 through line 21; Form 1040A, U.S. Individual Income Tax Return, line 7 through line 14b; Form 1040EZ, Income Tax Return for Single and Joint Filers with No Dependents, line 1, line 2, and line 3; or Form 1040NR, U.S. Nonresident Alien Income Tax Return, line 8 through line 21 for the same types of income.

Line 22a - Total

Combine the amounts on line 7 through line 21. Enter the total on line 22a. This number should be the same as the amount on federal Form 1040, line 22; Form 1040A, line 15; Form 1040EZ, line 4; or Form 1040NR, line 23.

Line 22b - Balance Carried Forward

Enter on line 22b the total from Side 1, line 22a, column A.

Line 23 through Line 30 and Line 32 through Line 35

Enter the same amounts you entered on federal Form 1040, line 23 through line 30 and line 32 through line 35; Form 1040A, line 16 through line 19; or Form 1040NR, line 24 through line 34.

Line 31a and Line 31b

Enter on line 31a the same amount entered on federal Form 1040, line 31a. Enter on line 31b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony.

Line 36

Add line 23 through line 31a and line 32 through line 35. This amount should be the same as the amount on federal Form 1040, line 36; Form 1040A, line 20; or Form 1040NR, line 35. However, if you made any of the adjustments described in the instructions for federal Form 1040, line 36, or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, enter the amount from Form 1040, line 36 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 35 on this line.

Line 37 - Total

Subtract line 36 from line 22b. This amount should be the same as the amount on federal Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; or Form 1040NR, line 36.

Column B and Column C – Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts on line 7 through line 36 as positive numbers.

Do not deduct income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in tax law. Generally, if a California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract income from column B.

If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal tax return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to ftb.ca.gov.

Line 7 - Wages, Salaries, Tips, etc.

Generally, no adjustments are made on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Military pay adjustment. Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from adjusted gross income from all sources. For more information, get FTB Pub. 1032.

Active duty military servicemembers domiciled outside of California, may claim an adjustment for active duty military pay.

To claim the adjustment, write "MPA" to the left of column A or include it according to your software's instructions and enter only the amount of your active duty military pay in column B. Exclude this amount from column E.

Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

Ride-sharing fringe benefit differences. Under federal law, qualified transportation benefits are excluded from gross income. Under the California R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 7, column B.

Foreign income. If you excluded income exempted by U.S. tax treaties on your federal Form 1040 (unless specifically exempt for state purposes), enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion on your federal Form 1040 (under IRC Section 911), see the instructions for line 21.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To claim this exclusion:

- Your earned income is \$40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than \$100.000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included in federal income an amount qualifying for this exclusion, enter that amount in column B.

Nonresident compensation of merchant seamen and employees of rail carriers, motor carriers, and air carriers. Exclude the following from gross income: compensation for the performance of duties of certain merchant seamen, rail carriers, motor carriers, and air carriers. Enter the amount included in federal income on line 7, column B. For more information, get FTB Pub. 1031.

Employer health savings account (HSA) contribution. Enter the amount of any employer HSA contribution from federal Form W-2, box 12, code W on line 7, column C.

Income exclusion for In-Home Supportive Services (IHSS) supplementary payments — If you are an IHSS provider who received IHSS supplementary payments that were included in federal wages, enter the IHSS supplementary payments on line 7, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

Line 8 – Taxable Interest

If you did not receive any of the kinds of income listed below, make no entry on this line in either column B or column C.

Enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury Bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire settlement payments.
- Interest income from children under age 19 or students under age 24
 included on the child's federal tax return and reported on the California tax
 return by the parent. For more information, get form FTB 3803, Parents'
 Election to Report Child's Interest and Dividends.

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends tax-exempt will be shown on your annual statement or statement issued with Form 1099-DIV, Dividends and Distributions. For more information, get FTB Pub. 1001.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 (or Form 1040A), line 8b or Form 1040NR, line 9b; and which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule above.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.

- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings from a Health Savings Account (HSA) are not treated as tax deferred. Interest or earnings in an HSA are taxable in the
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under the age of 19 or students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low-income individuals.

Get FTB Pub. 1001, if you received interest income from the items listed above passed through to you from S corporations, trusts, partnerships, or LLCs.

Line 9 - Ordinary Dividends

Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Enter in column B dividend income from children under age 19 and students under age 24, included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Enter in column C dividend income from children under age 19 and students under age 24, excluded on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Get FTB Pub. 1001, if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations
- A controlled foreign corporation (CFC).
- Distribution of pre-1987 earnings from S corporations.
- Undistributed capital gains for regulated investment company (RIC) shareholders.

Line 10 - Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

California does not tax the state income tax refund received in 2015. Enter in column B, the amount of state tax refund entered in column A.

Line 11 - Alimony Received

If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C. Otherwise, make no entry on this line.

Line 12 – Business Income or (Loss)

Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- Before January 1, 1987, California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years.
- On or after January 1, 1987, California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list below.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 12 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040), Profit or Loss From Business.

Use form FTB 3885A to figure the total adjustment for line 12 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

Penalty Assessed by Professional Sports League – For taxable years beginning on or after January 1, 2014, California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the fine or penalty was deducted for federal purposes, enter this amount in column C.

Cancellation of Debt Income (CODI). California did not conform to the federal election under IRC Section 108(i) to defer the recognition of CODI in connection with the reacquisition of an applicable debt instrument after December 31, 2008, and before January 1, 2011. The deferral period is five taxable years for CODI generated in 2009, or four taxable years for CODI generated in 2010.

For federal tax purposes, at the end of the deferral period (taxable years beginning on or after January 1, 2014, and before January 1, 2019), the income is reported ratably over five years. If for California purposes, the CODI had been included in income during previous taxable years and you recognized the CODI for federal tax purposes in the current year, enter the federal CODI amount on line 12, column B.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former EZ, Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or LARZ.
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.
- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after January 1, 1994, and before January 1, 2014.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.
- Reduction of capitalized costs attributable to the Work Opportunity Credit.

Business deductions related to:

- Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Certain employer costs for employees who are also enrolled members of Indian tribes.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Employer wage expense for the Work Opportunity Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.
- Premiums paid on life insurance policies, annuities or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit

Line 13 - Capital Gain or (Loss)

Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed below may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540NR), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 13:

Gain on the sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.

- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2014 California Schedule D (540NR).
- Capital gain from children under age 19 or students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987.
- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

Line 14 - Other Gains or (Losses)

Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property, for more information.

Line 15 – IRA Distributions

Beginning with tax year 2002, calculate your IRA basis as if you were a California resident for all prior years. Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA) depending on when you made your IRA contributions. California did not conform to the \$2,000 or 100% of compensation annual contribution limit permitted under federal law from 1982 through 1986. During these years, California limited the deduction to the lesser of 15% of compensation or \$1,500 and disallowed a deduction altogether to individuals who were active participants in qualified government plans. Any amount an individual contributed in excess of California deduction limits during these years creates a basis in the IRA.

Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005, for more information and worksheets for figuring the adjustment to enter on this line, if any.

Coverdell Education Savings Account (ESA) formerly known as Education (ED) IRA – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. Report only the taxable amount of the distribution on line 21f.

Line 16 - Pensions and Annuities

Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. See Long Form 540NR, line 73 instructions; or form FTB 3805P.

Line 17 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.

Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), column B and column C, line 12.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property businesses are not automatically treated as passive activities. Get form FTB 3801, for more information.

Use form FTB 3801, to figure the total adjustment for line 17 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss and any nonpassive activity reported on federal Schedule E (Form 1040), Supplemental Income and Loss.

Use form FTB 3885A, to figure the total adjustment for line 17 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001, for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 18 – Farm Income or (Loss)

Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), column B and column C, line 12.

Use form FTB 3801, to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss and any nonpassive activity reported on federal Schedule F (Form 1040), Profit or Loss From Farming.

Use form FTB 3885A, to figure the total adjustment for line 18 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

Line 19 – Unemployment Compensation

California excludes unemployment compensation from taxable income. Enter on line 19, column B, the amount of unemployment compensation shown in column A.

Paid Family Leave Insurance (PFL) benefits, also known as, Family Temporary Disability Insurance. California excludes payments received from the PFL program from taxable income. Enter on line 19, column B, the amount of PFL program payments shown in column A. For more information, get FTB Pub. 1001.

Line 20 - Social Security Benefits

California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown in column A, line 20(b).

Line 21 - Other Income

a. California Lottery Winnings

California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 21 in column A.

Make no adjustment for lottery winnings from other states. They are taxable by California.

California and federal laws allow gambling losses only to the extent you report gambling income. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on line 38. Enter these losses on line 41 as a negative

Disaster Loss Deduction

If you have a California disaster loss carryover deduction and there is income in the current taxable year, enter the total amount from your 2014 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts, Part II, line 6 as a positive number in column B.

NOL Attributable to a Qualified Disaster – If you deduct a 2015 disaster loss in the 2015 taxable year that results in an NOL, then the NOL must be carried back or elected to be carried forward. Get FTB 3805V for more information.

c. Federal NOL from Form 1040, line 21

If the amount on line 21 in column A includes a federal NOL, enter the amount of the federal NOL as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL.

d. NOL Carryover from Form FTB 3805V, Part III, line 5

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from your 2014 form FTB 3805V, enter it as a positive number in column B.

e. NOL from Forms FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809

Enter in column B the total NOL figured on the following forms.

- FTB 3805D, Net Operating Loss (NOL) Carryover Computation and
- Limitation Pierce's Disease, line 7, column C. FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 4b.
- FTB 3806, Los Angeles Revitalization Zone Net Operating Loss (NOL) Carryover line 2b.
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 4b.
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b.

Other (describe)

Identify the type of income reported in the space provided. If there is more than one item to report on line 21f, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

Parents' Election to Report Child's Interest and Dividends. California conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 21f, column B or column C and write "FTB 3803" on line 21f. Get form FTB 3803 for more information.

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization and that is included in the amount on line 21, column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on Form 1040, line 21,

Beverage container recycling income. Enter in column B the amount of recycling income included in the amount on line 21, column A.

Rebates or vouchers from a local water agency, energy agency, or energy supplier. California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 21, column A.

Financial Incentive for Turf Removal – California law allows an income exclusion for rebates, vouchers or other financial incentive issued by a local water agency or supplier in a turf removal water conservation program. Enter in column B the amount of this type of income included in the amount on line 21, column A.

Financial Incentive for Seismic Improvement – For taxable years beginning on or after July 1, 2015, California law allows an income exclusion for loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount on line 21, column A.

Original issue discount (OID) for debt instruments issued in 1985 and **1986.** In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. Issuers: Enter the difference between the federal deductible amount and the California deductible amount on line 21f in column B. Holders: Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 21f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Compensation for false imprisonment. California excludes compensation for false imprisonment from income. Enter the amount of compensation on line 21f, column B.

Coverdell ESA distributions. If you received a distribution from a Coverdell ESA, report only the taxable amount of the distribution on

Grants paid to low-income individuals. California excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal has no similar exclusion. Enter on line 21f, column B the amount of this type of income.

Health Savings Account (HSA) distributions for unqualified medical **expense.** Distributions from an HSA not used for qualified medical expenses and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 21f, column B.

California National Guard Surviving Spouse & Children Relief Act of 2004. Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty is excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 21, column A, enter the death benefit amount in column B.

Ottoman Turkish Empire settlement payments. If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923 your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 21, column A, enter the amount of settlement payments in column B.

Mortgage forgiveness debt relief. California law does not conform to federal law regarding the discharge of indebtedness from the disposition of your principal residence occurring on or after January 1, 2014. Enter the amount of discharge on line 21f, column C.

Line 22a – Total

Add line 7 through line 21f in column B and column C. Enter the totals on line 22a

Line 22b - Balance Carried Forward

Enter the totals from Side 1, line 22a, column B and column C.

Line 23 through Line 31a and Line 32 through Line 35

California law is the same as federal with the exception of the following:

- Line 23 (Educator Expenses) California does not conform to federal law regarding educator expenses. Enter the amount from column A, line 23 to column B, line 23.
- Line 24 (Certain Business Expense of Reservists, Performing Artists, and Fee Basis Government Officials) – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, or Form 2106-EZ, Unreimbursed Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get Pub. 1001.
- Line 25 (Health Savings Account (HSA) Deduction) Federal law allows the taxpayer a deduction for contributions to an HSA account. California does not conform to this provision. Transfer the amount from column A, line 25, to column B, line 25.
- Line 31a (Alimony Paid) Enter the SSN or ITIN and last name of the
 person to whom you paid alimony. If you are a nonresident alien and you
 did not deduct alimony on your federal tax return, enter the amount you
 paid on this line in column C.
- Line 32 (IRA Deduction) If you are an active duty military servicemember domiciled outside of California, you may have an adjustment. See line 36 instructions.
- Line 33 (Student Loan Interest Deduction) California conforms to federal law regarding student loan interest deduction except for non-California domiciled military taxpayers. Military taxpayers use the Student Loan Interest Deduction Worksheet to compute the amount to enter on line 33.
 For more information, get FTB Pub. 1032.

Stu	dent Loan Interest Deduction Worksheet
1	Enter the total amount from Schedule CA (540NR),
	line 33, column A. If the amount on line 1 is zero,
•	STOP. You are not allowed a deduction for California
2	Enter the total interest you paid in 2015 on qualified student loans but not more than \$2,500 here 2
3	From Form 1040, add line 33
·	(student loan interest deduction) to
	line 37 (AGI). Enter the result here 3
4	Enter the total military income
	included in federal adjusted gross
	income (get FTB Pub. 1032) 4
	Subtract line 4 from line 3
6	Enter, the amount shown below for
	your filing status. • Single, head of household, or
	qualifying widow(er) – \$60,000
	• Married/RDP filing jointly – \$120,0006
7	Is the amount on line 5 more than the
	amount on line 6?.
	□ No. Skip lines 7 and 8, enter -0- on
	line 9, and go to line 10.
0	Yes. Subtract line 6 from line 5
0	Divide line 7 by \$15,000 (\$30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three
	places). If the result is 1.000 or more, enter 1.000
9	Multiply line 2 by line 8
	Student loan interest deduction. Subtract line 9
	from line 2. Enter the result here and on,
	Schedule CA (540NR), line 33, column D
11	Student loan interest adjustment. Enter the result here.
	If line 1 is less than line 10, enter the difference on
	Schedule CA (540NR), line 33, column C 11

- Line 34 (Tuition and Fees) California does not conform to federal law regarding the tuition and fees deduction. Enter the amount from column A, line 34 to column B, line 34.
- Line 35 (Domestic production activities deduction) California does not conform to the federal law regarding the domestic production activities deduction. Enter the amount from column A, line 35, to column B, line 35.

Line 36 – Add line 23 through line 31a and line 32 through line 35 in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 36. Enter the amount on "Form 2555" or "Form 2555-EZ" on the dotted line next to line 36.

If you are active duty military and not domiciled in California and your IRA deduction was limited because of a federal AGI limitation, recalculate your deduction excluding your active duty military pay. If the recalculated amount is larger than the amount on line 32, column A, enter the difference between the two amounts in column C, line 36. Enter the amount and "MPA Adjustment" on the dotted line next to line 36.

Line 37 - Total

Subtract line 36 from line 22b in column B and column C. Enter the totals on this line in the appropriate column. These amounts should be the same as Long Form 540NR, line 14 and line 16, respectively.

In some cases the total on line 37 in column B or column C will be a negative number. Read the caution note when you get to line 37, column E.

Column D — Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, 7 through 37:

- 1. Subtract the amounts in column B from the amounts in column A.
- Add the amounts in column C to the result of the calculation made in 1 above.
- Enter the total in column D.

Line 21 - Other Income

If you made any adjustments on line 21 in column B or column C:

- Step 1 Add the adjustments in column B, lines a, b, d, e, and f.
- Step 2 Subtract that total from line 21, column A.
- Step 3 Add the adjustments in column C, lines c and f.
- Step 4 Add that total to the result of Step 2; then continue as instructed above for all other lines.

The total on line 37, column D should be the same as the amount on Long Form 540NR, line 17.

Column E — California Amounts

Column E is used to show how much of the amount of income reported on Schedule CA (540NR), column D is taxable by California. The taxable amount depends on your residency status.

- Full-year California resident: A resident is taxed on all income from all sources, including income from sources outside California. Follow the "California Resident Amounts" instructions for each line below. Full-year residents use Long Form 540NR if filing jointly with a spouse/RDP who is a nonresident or a part-year resident.
- Full-year nonresident: A nonresident is only taxed on income derived from California sources. Follow the "California Nonresident Amounts" instructions for each line below.
- Part-year resident: A part-year resident is taxed on all income from all sources while a resident and only on income derived from California sources while a nonresident. Follow the instructions as stated in the Part-Year Resident Worksheet instructions.

Refer to instructions for each line below to be sure you are including the correct amounts.

Line 7 - Wages, Salaries, Tips, Etc.

California resident amounts – Enter the wages, salaries, tips, or other compensation that you received while a California resident. Active duty military personnel, who are domiciled in California and stationed in California, report their military income here. Get FTB Pub. 1032 for more information.

California nonresident amounts – If you worked in California while a nonresident, enter the wages, salaries, tips, or other compensation received for those California services.

Line 8 - Taxable Interest

California resident amounts - Enter the interest income received while a

California nonresident amounts - Enter the interest income received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

Line 9 - Ordinary Dividends

California resident amounts - Enter the ordinary dividends received while a

California nonresident amounts - Enter the ordinary dividends received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

Line 11 - Alimony Received

California resident amounts - Enter the alimony received while a California resident.

California nonresident amounts - Alimony received by a nonresident is not taxable.

Line 12 - Business Income or (Loss)

California resident amounts - Enter the total profits or losses (including losses allowed from passive activities) from all businesses conducted while a California resident.

California nonresident amounts – Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses sourced to California while a nonresident of California. California uses a mandatory market assignment method and single-sales factor apportionment to apportion business income to California. A nonresident may have California sourced income or apportionable business income if receiving income from intangibles or services from California sources.

If, as a nonresident, you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 13 - Capital Gain or (Loss)

California resident amounts - Enter capital gains and losses from all sources while a California resident.

California nonresident amounts - Enter capital gains and losses from sources within California while a nonresident. Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents, to compute this

Part-year resident amounts - Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents. Enter the amount from column E, line 4 (if there is an overall gain) or line 5 (if there is a loss) of that worksheet on the Part-Year Resident Worksheet, line 13, column C.

Line 14 – Other Gains or (Losses)

California resident amounts - Enter gains and losses (including losses allowed from passive activities) from all sources while a resident.

California nonresident amounts - Enter gains and losses from sources within California while a nonresident.

Line 15 – IRA Distributions (Taxable Amount)

California resident amounts - Enter the taxable portion of the IRA distributions received while a California resident. Include regular distributions, premature distributions, and any other money or property received from your IRA account or annuity.

For more information on traditional, Coverdell ESA, and Roth IRAs, get FTB Pub. 1005.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P, to figure any additional tax due on this amount.

California nonresident amounts - IRA distributions received by a nonresident are not taxable.

Line 16 – Pensions and Annuities (Taxable Amount)

California resident amounts - Enter the portion of taxable pension and annuity income received while a resident of California.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P to figure any additional tax due on this amount.

California nonresident amounts - Qualified retirement distributions received by a nonresident are not taxable.

For more information, get FTB Pub. 1005.

Line 17 - Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts. Etc.

California resident amounts – Enter your profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that accrued while a California

California nonresident amounts – Enter your profit or loss related to property or business located in California while a nonresident of California. Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of S corporation, estate, trust, partnership, or LLC profit or loss derived from California sources.

Part-year resident amounts - Allocate income between the period of residency and the period of non residency in a manner that reflects the actual date of realization of partnership, S corporation, and certain trust income. In the absence of information that reflects the actual date of realization, the taxpayer allocates an annual amount on a proportional basis between the two periods, using a daily pro-rata methodology. For more information, get FTB Pub. 1100.

Line 18 - Farm Income or (Loss)

California resident amounts - Enter profit or loss (including losses allowed from passive activities) from all farming activity while a California resident.

California nonresident amounts - Enter profit or loss (including losses allowed from passive activities) for farming activity conducted in California while a nonresident of California.

Line 21 – Other Income

Identify the type of income reported in the space provided. If there is more than one item to report on line 21f, attach a statement that lists each item and enter the total of all individual items in column E.

Line 22a - Total

Add line 7 through line 21 in column E. Enter the result on this line.

Line 22b - Balance Carried Forward

Enter the total from Side 1, line 22a, column E on this line.

Line 26 - Moving Expenses

California law and federal law are the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from line 26, column A, in line 26, column E.
- Out of California in connection with your new job, enter -0- on line 26,

Exception: If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

Line 27 – Deductible part of Self-Employment Tax

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the total California deduction, line 27, column D. That percentage is the ratio of:

> Self-employment income Self-employment reported income reported in column A in column A from all sources from CA sources while a CA resident while a nonresident = California ratio

Total self-employment income reported in column A

Multiply your total California deduction, line 27, column D by the California ratio described above and enter the result on line 27, column E. If the California ratio is greater than 1.00, enter the amount from line 27, column D on line 27, column E. If the California ratio is less than zero, enter -0- on line 27, column E.

Line 28 and Line 32 - IRA, Keogh, SEP, and SIMPLE Deduction

The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the California deduction may be limited by California compensation or by California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal tax return. Her California wages were \$500. Her allowable deduction is the lesser of:

The federal deduction of \$2.000.

in column D

The California compensation of \$500.

Therefore, she enters \$500 on line 28, column E. She will make no entry in column B or column C.

Keogh, SEP, and SIMPLE deductions are limited to a percentage of the federal deduction.

Self-employment income reported in column E

Total self-employment income reported

California ratio

Multiply federal deductions by the California ratio described above and enter the result on line 28, column E. If the California ratio is greater than 1.00, enter the amount from line 28, column D on line 28, column E. If the California ratio is less than zero, enter -0- on line 28, column E. Get FTB Pub. 1005 for more information.

Line 29 - Self-Employed Health Insurance Deduction

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of

Total self-employment income reported in column E = California ratio

Total self-employment income reported in column D

Multiply your federal deduction on line 29, by the California ratio described above and enter the result on line 29, column E. If the California ratio is greater than 1.00, enter the amount from line 29, column D on line 29, column E. If the California ratio is less than zero, enter -0- on line 29, column E.

Line 30 - Penalty on Early Withdrawal of Savings

Enter the interest penalties charged while a California resident.

Line 31a - Alimony Paid

If you claimed a deduction in column D for alimony payments, first compute your California ratio:

California AGI (line 37, column E)
(without the alimony deduction) = California ratio

Total AGI (line 37, column D)
(without the alimony deduction)

California nonresident amounts – Multiply the deduction (line 31a, column D) by the California ratio (see above) and enter the amount in line 31a, column E. If the California ratio is greater than 1.00, enter the amount from line 31a, column D on line 31a, column E. If the California ratio is less than zero, enter -0- on line 31a, column E.

Part-year resident amounts – Multiply the alimony paid while a nonresident by the California ratio (see above) to determine the nonresident portion. If the California ratio is greater than 1.00, use 1.00 for the California ratio. If the California ratio is less than zero, your nonresident portion of alimony paid is zero. Add the nonresident portion of alimony paid to the alimony paid while a resident. Enter the total in line 31a, column E.

Line 36

Add line 23 through line 31a and line 32 through line 35 in column E. Enter the result on this line.

Line 37 - Total

Subtract line 36 from line 22b in column E. This is your California adjusted gross income (AGI). Enter the result on this line. Also enter this amount on line 45.

Also, transfer the amount from:

- Line 37, column B to Long Form 540NR, line 14.
 If column B is a negative number, transfer the amount as a positive number to Long Form 540NR, line 16.
- Line 37, column C to Long Form 540NR, line 16.
 If column C is a negative number, transfer the amount as a positive number to Long Form 540NR, line 14.
- Line 37, column E to Long Form 540NR, line 32.
 If you plan to itemize deductions, go to Part III.

Specific Line Instructions for Part III Adjustments to Federal Itemized Deductions

Line 38 - Federal Itemized Deductions

Enter the total amount of itemized deductions from your federal Schedule A (Form 1040), Itemized Deductions, lines 4, 9, 15, 19, 20, 27, and 28 or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14.

Nonresident military servicemembers domiciled outside of California exclude military pay from federal AGI when calculating threshold limits for the following federal Schedule A (Form 1040) items: medical and dental expenses, gifts to charity, casualty and theft losses, and job expenses and most other miscellaneous deductions. Recalculate these amounts using the modified federal AGI amount. Subtract military pay from federal AGI, and then recalculate itemized deductions using the new threshold limits. Enter the recalculated Schedule A (Form 1040), total itemized deductions on Schedule CA (540NR), line 38.

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete federal Schedule A (Form 1040). Then complete Schedule CA (540NR), Part III, line 38 through line 44. Attach a copy of federal Schedule A (Form 1040) to your Long Form 540NR.

Line 39 – State, Local, and Foreign Income Taxes; General Sales Tax Add the following amounts from federal Schedule A (Form 1040) and enter on line 39:

- Line 5, state and local income tax (including limited partnership tax and income or franchise tax paid by corporations), and State Disability Insurance (SDI) or state and local general sales tax.
- Line 8, foreign income taxes or Schedule A (Form 1040NR), line 1.

Line 41 – Other Adjustments

Slain Officer Family Support Contribution – If you claimed contributions under the Slain Officer Family Support Act on your 2014 federal tax return, enter the deduction as a positive amount on line 41.

Medical and Dental Expense Deduction – For federal purposes, a deduction is allowed for unreimbursed allowable medical and dental expenses that exceeds 10% of federal AGI. California allows a deduction for medical and dental expenses that exceed 7.5% of federal AGI. To determine the amount of the itemized deduction adjustment:

- Calculate the medical and dental expense deduction for California.
- Calculate the medical and dental expense deduction for federal.
- Subtract the federal amount from the California amount. Enter the amount on line 41, as a positive number.

College Access Tax Credit – If you deducted a charitable contribution amount for the College Access Tax Credit Fund on your federal Schedule A (Form 1040) and are claiming the College Access Tax Credit on your Long Form 540NR, enter the amount used to calculate the College Access Tax Credit on line 41 as a negative number.

Adoption-related expenses – If you deducted adoption-related expenses on your federal Schedule A (Form 1040) and are claiming the adoption cost credit on your Long Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 41.

Mortgage interest credit – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit as a positive number on line 41.

Nontaxable income expenses – If, on federal Schedule A (Form 1040), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 41.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 41.

Employee business expense - If you completed federal Form 2106 or Form 2106-EZ, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Generally, California law conforms with federal law and no adjustment is

needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees who were on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California

Compare federal Form 2106, line 10 or Form 2106-EZ, line 6 and the form completed using California amounts. If the federal amount is larger, enter the difference as a negative number on line 41. If the California amount is larger, enter the difference as a positive number on line 41.

Investment interest expense - Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 41.

Gambling losses – California Lottery losses are not deductible for California. Enter the amount of California Lottery losses shown on federal Schedule A (Form 1040) as a negative number on line 41.

Federal estate tax - Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax shown on federal Schedule A (Form 1040) as a negative number on

Generation skipping transfer tax – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of expenses shown on federal Schedule A (Form 1040) as a negative number on line 41.

State legislator's travel expenses - Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 41.

Qualified charitable contributions - Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal adjusted gross income. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 41.

Charitable contribution carryover deduction – If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount as a positive number on line 41.

Health savings account (HSA) distributions - If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI as an adjustment to itemized deductions. To determine the amount of the itemized deduction adjustment:

- Calculate the medical expense deduction for California.
- Calculate the medical expense deduction for federal.
- Subtract the federal amount from the California amount. Enter the difference on line 41, as a positive amount.

Carryover deduction appreciated stock contributed to a private foundation prior to January 1, 2002 - If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation made prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference as a negative number on line 41.

Interest on loans from utility companies - Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence located in California. Federal law has no equivalent deduction. Enter the difference as a positive number on line 41.

Private mortgage insurance (PMI) - If you took the deduction on federal Schedule A (Form 1040), line 13, then subtract the same amount on line 41.

Claim of right - If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than \$3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, then no deduction or credit is allowed.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction as a positive amount on Schedule CA (540NR), line 41. Deductions of \$3,000 or less are subject to the 2% federal AGI limit.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction as a negative amount on Schedule CA (540NR), line 41. To help you determine whether to take a credit or deduction, see the Repayment section of federal Publication 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you choose to take the credit instead of the deduction for California, add the credit amount on line 86, the total payment line, of the Long Form 540NR. To the left of the total, write "IRC 1341" and the amount of the credit.

Line 43 - California Itemized Deductions

Is the amount on Long Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately	.\$178,706
Head of household	
Married/RDP filing jointly or qualifying widow(er)	.\$357.417

NO Transfer the amount from line 42 to line 43. Do not complete the worksheet on the following page.

YES Complete the Itemized Deductions Worksheet on the following page.

Note:

- If you are married/RDP and file a separate tax return, you and your spouse/RDP must either both itemize your deductions or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the "California Standard Deduction Worksheet for Dependents" of your California 540NR Booklet to figure your standard deduction.
- Military pay of a servicemember domiciled outside of California cannot be used to reduce the amount of this deduction. Modify your federal adjusted gross income used to compute this limitation by subtracting your military pay from federal adjusted gross income. Get FTB Pub. 1032 for more information.

Line 44 – Amount from Line 43 or Standard Deduction

Enter the larger of the amount on line 43 or your standard deduction listed

Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,088

If your filing status is Married/RDP filing separately and your spouse itemizes, enter the amount from line 43 (even if the standard deduction is larger).

Specific Line Instructions for Part IV California Taxable Income

Line 45 - California AGI

Enter your California AGI from line 37, column E.

Line 47 – Deduction Percentage

Divide line 37, column E by line 37, column D. Carry the decimal to four places. This number may not be greater than 1.0000. If the result is greater than 1.0000, enter 1.0000.

Line 49 - California Taxable Income

Subtract line 48 from line 45. If less than zero, enter -0-. Enter this amount on Long Form 540NR, line 35.

	Itemized Deductions Worksheet	
1.	Amount from Schedule CA (540NR), line 42	1
2.	Using California amounts, add the amounts on federal	
	Schedule A (Form 1040), line 4, line 14, and line 20 plus any $$	
	gambling losses included on line 28 (or on Schedule A	
	(Form 1040NR), line 6 plus any investment interest expense	
	included on line 9 and any gambling losses on line 14)	2
3.	Subtract line 2 from line 1. If the result is -0-, ${f stop}$. Enter the	
	amount from line 1 above on Schedule CA (540NR), line 43	
4.	Multiply line 3 by 80% (.80)	4
5.	Enter the amount from Long Form 540NR, line 13 $\ldots\ldots$	5
6.	Enter the amount from line 43 instructions on the previous	
	page for your filing status	6
7.	Subtract line 6 from line 5	7
	If the result is -0- or less stop . Enter the amount from line 1	
	above on Schedule CA (540NR), line 43	
8.	Multiply line 7 by 6% (.06)	8
9.	Compare the amounts on line 4 and line 8.	
	Enter the smaller amount here	. 9
10.	Total itemized deductions. Subtract line 9 from line 1.	
	Enter the result here and on Schedule CA (540NR), line 43 $\mbox{\footnote{1}}$	10

P	art-Year Resident Worksheet	A	В	С
Important: Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, line 7 through line 22a.		California Resident Amounts	California Nonresident Amounts	Total Combine column A and column B
Inc	ome	Amounts reported on Schedule CA (540NR) column D earned or received while you were a CA resident	Amounts reported on Schedule CA (540NR) column D earned or received from CA sources while you were a nonresident	Transfer amounts to Schedule CA (540NR), column E
7	Wages, salaries, tips, etc			
8	(a) Taxable interest			
9	(a) Ordinary dividends. See instructions			
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). See instructions			
14	Other gains or (losses)			
15	(b) IRA distributions. See instructions			
16	(b) Pensions and annuities. See instructions			
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.			
	See instructions			
18	Farm income or (loss)			
19	Unemployment compensation			
20	(b) Social security benefits			
21	Other income. Identify 21			
22				
	from column C, line 7 through line 22a, to Schedule CA (540NR),			
	column E, line 7 through line 22a			

Part-Year Resident Worksheet – Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, line 7 through line 22a.

- Column A: For the part of the year you were a resident, follow the "California Resident Amounts" instructions. Enter the result in column A of the worksheet.
- Column B: For the part of the year you were a nonresident, follow the "California Nonresident Amounts" instructions. Enter the result in column B of the worksheet.

Column C: For each line, combine column A and column B of the worksheet. Transfer the amounts in column C of the worksheet to Schedule CA (540NR), column E, line 7 through line 22a.

Important: If completing line 13 or line 17, see the column E, part-year resident instructions for those lines.

2015 California Capital Gain or Loss Adjustment

D (540NR)

Nam	e(s) as shown on return				SSN or ITIN
1	(a) Description of property Identify S corporation stock Example: 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss If (c) is more than (subtract (b) from (
а	•	•	•	•	•
b	•	•	•	•	•
C	•	•	•	•	•
d	•	•	•	•	•
е	•	•	•	•	•
f	•	•	•	•	(a)
g	•	•	•	•	•
h	•	•	•	•	•
i	•	•	•	•	•
j	•	•	•	•	•
k	•	•	•	•	•
ı	•	•	•	•	•
m	•	•	•	•	•
	•	•	•	•	•
n	•	•	•	•	•
0		•	•		•
p			1		
q				•	
r				•	
S		O		•	•
t		●		•	
u		<u> </u>	•	•	
V				•	
2	Net gain or (loss) shown on California Schedule(s) K-	•			<u> </u>
3	Capital gain distributions (federal Form 1099-DIV, box Total 2015 gain from all sources. Add column (e) amo	•			·
4 5	2015 loss. Add column (d) amounts of line 1 and line				
6	California capital loss carryover from 2014, if any. See		_	•	
7	Total 2015 loss. Add line 5 and line 6			•	
8	Combine line 4 and line 7. If a loss, go to line 9. If a g				8
9	If line 8 is a loss, enter the smaller of: (a) the loss on		na canarata). Cas instruction	ne.	
10	Enter the gain or (loss) from federal Form 1040, line				9 ()10
11	Enter the California gain from line 8 or (loss) from line				
12	a If line 10 is more than line 11, enter the difference				·
	\boldsymbol{b} $$ If line 10 is \boldsymbol{less} than line 11, enter the difference	here and on Schedule C	A (540NR), line 13, column	C	● 12b

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Visit our website:

ftb.ca.gov

2015 Instructions for California Schedule D (540NR)

California Capital Gain or Loss Adjustment

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Purpose

Full-year nonresidents or part-year residents report gains and losses as if they were full-year residents for the entire year using California amounts. Therefore, all gains and losses must be reported. Full-year nonresidents or part-year residents complete Schedule D (540NR), California Capital Gain or Loss Adjustment, and the Schedule D (540NR) Worksheet for Nonresident and Part-Year Residents, in order to complete column E on Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents.

For nonresidents, the computation of California taxable income, capital loss carryovers, and capital loss limitations are determined based upon California source income and loss items only. For purposes of calculating California taxable income, the character of gains and losses on the sale or exchange of property used in the trade or business or certain involuntary conversions (IRC Section 1231) are determined by netting California source Section 1231 gains and losses only.

If you moved in or out of California during the year, get FTB Pub.1100. Taxation of Nonresidents and Individuals Who Change Residency.

Get FTB Pub. 1001, for more information about the following:

- Disposition of property inherited before 1987.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents.
- Capital loss carryback.

Installment Sales. If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, report the sale on the installment method unless you elect not to do so. Get form FTB 3805E, Installment Sale Income. Also, use that form if you received a payment in 2015, for an installment sale made in an earlier year.

You may elect to not use the installment sale method for California by reporting the entire gain on Schedule D (540NR) (or Schedule D-1, Sales of Business Property, for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations. If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Specific Line Instructions

Line 1 – List each capital asset transaction.

Column (a) - Description of Property. Describe the asset you sold or exchanged.

Column (b) – Sales Price. Enter in this column either the gross sales price or the net sales price. If you received a Form 1099-B, Proceeds From Broker and Barter Exchange Transactions; Form 1099-S, Proceeds From Real Estate Transactions; or similar statement showing the gross sales price, enter that amount in column (b). However, if box 2a of Form 1099-B indicates that gross proceeds less commissions and option premiums were reported to the IRS, enter that net amount in column (b). If you entered the net amount in column (b), do not include the commissions and option premiums in column (c).

Column (c) - Cost or Other Basis. In general, the cost or other basis is the cost of the property plus purchase commissions and improvements. minus depreciation, amortization, and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences include:

- Depreciation Methods and Property Expensing Before 1987. California law disallowed the use of accelerated cost recovery system (ACRS) and disallowed the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had different limits on the expensing of property under IRC Section 179, California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an Enterprise Zone, Local Agency Military Base Recovery Area, Targeted Tax Area, or Los Angeles Revitalization Zone.
- Inherited Property The California basis of property inherited from a decedent is generally the fair market value at the time of death.
- S Corporation Stock Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions received during the time your stock qualified for federal S corporation treatment. Effective for taxable years beginning on or after January 1, 2002, any corporation with a valid federal S corporation election is considered an S corporation for California purposes. Existing law already requires federal C corporations to be treated as C corporations for California purposes.
- Special Credits California law authorizes special tax credits not allowed under federal law or computed differently under federal law. If you claimed special credits related to capital assets, reduce your basis in the assets by the amount of credit.

 Qualfied Small Business Stock – California does not conform to the qualified small business stock deferral and gain exclusion under IRC Section 1045 and IRC Section 1202. Enter the entire gain realized in column (e).

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Line 2 – Net Gain or (Loss) Shown on California Schedule(s) K-1 (100S, 541, 565, and 568). Combine gain(s) and loss(es) from all California Schedule(s) K-1 (100S, 541, 565, and 568), Share of Income, Deductions, Credits, etc. See California Schedule K-1 (100S, 541, 565, and 568) instructions for more information on capital gains and losses. Enter the net loss on line 2, column (d) or the net gain on line 2, column (e).

Line 3 – Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D (540NR). If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 – 2014 California Capital Loss Carryover. If you had California capital loss carryover from 2014, recalculate those losses as if you had been a resident for all prior years. Enter this amount on line 6. Get FTB Pub. 1100 for more information.

Line 8 – Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a negative amount on line 8.

Use the worksheet on the next page to figure your capital loss carryover to 2016.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or \$3,000 (\$1,500 if married or an RDP filing a separate return).

Line 12a – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), line 13, column B.

For example:

Loss on line 10 is less than loss on line 1	ss than loss on line	less	D is	line 10	Loss on	
---	----------------------	------	------	---------	---------	--

Federal loss on line 10 is	1,000)
California loss on line 11 is(\$	2,000)
Difference between line 10 and line 11	1,000
Gain on line 10 and loss on line 11.	
Federal gain on line 10 is\$	3,000
California loss on line 11 is(\$	3,000)
Difference between line 10 and line 11	

Line 12b – Compare the amounts entered on line 10 and line 11 to figure the adjustment to enter on Schedule CA (540NR), line 13, column C. **For example:**

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	(\$2,000)
California loss on line 11 is	
Difference between line 11 and line 10	\$1,000
Loss on line 10 and gain on line 11.	
Federal loss on line 10 is	(\$2,000)
California gain on line 11 is	
Difference between line 10 and line 11	\$7,000

	California Capital Loss Carryover Worksheet For Full-Year Residents
1.	Loss from Schedule D (540NR), line 11, stated as a positive number1
2.	Amount from Long Form 540NR, line 1722
3.	Amount from Long Form 540NR, line 183
4.	Subtract line 3 from line 2. If less than zero, enter as a negative amount
5.	Combine line 1 and line 4. If less than zero, enter -0
6.	Enter loss from Schedule D (540NR), line 8 as a positive number
7.	Enter the smaller of line 1 or line 5
8.	Subtract line 7 from line 6. This is your capital loss carryover to 2016

Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents

Complete Schedule D (540NR) first.

Full-year Nonresidents: Complete column A and column B only. Enter the amount shown in column B, line 4 (if there is an overall gain) or line 5 (if there is a loss), on Schedule CA (540NR), line 13, column E.

Part-year Residents:

Enter the number of days during the year you were a CA resident: ___ Enter the number of days during the year you were a nonresident: ______

Column A, line 1 through line 5 should be the same as the amounts shown on Schedule D (540NR), lines 4, 5, 6, 8, and 9 respectively.

Columns A and B, line 3, should show a carryover amount that has been computed as if you had been a resident in all prior years for column A and as if you had been a nonresident for all prior years for column B.

Columns C and D should be completed taking into account the dates of the transactions. For column C, multiply the amount in column A by the number of days you were a resident divided by 365 days. For column D, multiply the amount in column B by the number of days you were a nonresident divided by 365 days.

Line 4 If the amount shown in column E is a gain, enter that amount on Schedule CA (540NR) Part-Year Resident Worksheet, line 13, column C. If a loss, go to line 5.

Line 5 Enter the amount shown in column E on Schedule CA (540NR) Part-Year Resident Worksheet, line 13, column C.

		А	В	С	D	Е
		Enter total as if you were a CA resident for the entire year.	Enter amounts earned or received from CA sources as if you were a nonresident for the entire year.	Enter amounts earned or received during the portion of the year you were a CA resident.	Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	Total Combine column C and column D.
1	Gains					
2	Losses					
3	Prior year loss carryover.					
4	Combine line 1 through line 3.					
5	Enter the smaller of the loss on line 4 or \$3,000 (\$1,500 if married or an RDP filing separately).					

Capital Loss Carryover Worksheet

Complete this worksheet only if at the end of the year you were a resident and line 4, column A above shows a loss or at the end of the year you were a nonresident and line 4, column B above shows a loss. In completing this worksheet, if you were a resident at the end of the year, use the column A amounts shown above; if you were a nonresident, use the column B amounts.

1	Enter the total loss from the Schedule D (540NR) Worksheet, line 5, as a positive number
2	Amount from Long Form 540NR, line 17
3	Amount from Long Form 540NR, line 18
4	Subtract line 3 from line 2. If less than zero, enter as a negative amount
5	Combine line 1 and line 4. If less than zero, enter -0-
6	Enter the total loss from Schedule D (540NR) Worksheet, line 4, as a positive number
7	Enter the smaller of line 1 or line 5
8	Subtract line 7 from line 6. This is your capital loss carryover to 2016

Paying Your Taxes

General Information

You must file and pay 100% of the amount you owe by April 18, 2016, to avoid interest and penalties. There are several ways to pay your tax:

- Electronic funds withdrawal
- Web Pay
- Credit card
- Check or money order (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.)
- Pre-approved monthly payments

Electronic Funds Withdrawal

Use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.

Web Pay

Enjoy the convenience of online bill payment with **Web Pay**. Pay the amount you owe using our secure online payment service. Go to **ftb.ca.gov** for more information. With Web Pay, you can schedule it, and forget it!

Credit Card

To make a payment using your Discover, MasterCard, Visa, or American Express card go to the Official Payments Corp. website or call:

- officialpayments.com and select Payment Center.
- 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions.

Official Payments Corp. charges a convenience fee for this service. This fee is based on the amount of your tax payment. Official Payments Corp. will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

Fee: 2.30% of tax amount charged (round to nearest cent)
Minimum fee: \$1

Example: Tax Payment = \$753.56 2.30% Fee = \$17.33

Assistance for persons with disabilities. If you have a hearing or speech impairment, call TTY/TDD at 800.735.2929 (California Relay Service). For all other special assistance, call 800.487.4567, Monday through Friday, 5 a.m. to 5 p.m. PST.

Frequently Asked Ouestions

When will my payment be effective?

- **Web Pay:** Your payment is effective on the payment date you select.
- Credit Card: Your payment is effective on the date you charge it.

What if I change my mind?

- Web Pay: Contact our e-Programs Customer Service at 916.845.0353 at least two business days before your scheduled payment date to cancel your payment.
- Credit Card: Contact your card issuer for information about canceling or reversing the charge.

If you change your mind and you still owe money, be sure to make your payment another way. We may charge penalties, interest, and other fees for nonpayment or late payment of taxes.

How do I know if you received my payment?

- · Your account statement is your proof of payment.
- To verify the payment, go to **ftb.ca.gov** and search for **myftb account**.

2015 Instructions for Form FTB 3519

Payment for Automatic Extension for Individuals

General Information

Mandatory Electronic Payments — You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty. For more information or to obtain the waiver form, go to ftb.ca.gov and search for mandatory epay. Electronic payments can be made using Web Pay on the Franchise Tax Board's (FTB's) website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

Use form FTB 3519, Payment for Automatic Extension for Individuals, **only** if both of the following apply:

You cannot file your 2015 tax return by April 18, 2016. Due to the Emancipation
Day holiday on April 16, 2016, tax returns filed and payments mailed or
submitted on April 18, 2016, will be considered timely.

Note: Fiscal Year Filers, your tax return is due the 15th day of the 4th month following the close of your fiscal year.

You owe tax for 2015.

When you file your 2015 tax return, you can **e-file** or **CalFile**. Go to **ftb.ca.gov** and search for **e-file options**. If you use form FTB 3519, you **may not** file Form 540 2EZ or Short Form 540NR.

Use the worksheet below to determine if you owe tax. If you **do not** owe tax, **do not** complete or mail form FTB 3519. However, file your tax return by October 17, 2016. If you owe tax, choose one of the following payment options:

Web Pay: Individuals can make payments online using Web Pay for Individuals.
 After a one-time online registration, taxpayers can make an immediate payment or schedule payments up to a year in advance. Go to ftb.ca.gov for more information. Do not mail form FTB 3519 to the FTB.

- Credit Card: Use your major credit card. Call 800.272.9829 or go to
 officialpayments.com, use code 1555. Official Payments Corp. charges a
 convenience fee for using this service. Do not mail form FTB 3519 to the FTB.
- Check or Money Order: Using black or blue ink, complete your check or money order and the payment form below and mail both to the "Franchise Tax Board." Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

Penalties and Interest

If you fail to pay your total tax liability by April 18, 2016, you will incur a late payment penalty plus interest. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax is paid by the original due date of the tax return. However, the imposition of interest is mandatory. If, after April 18, 2016, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519. If you do not file your tax return by October 17, 2016, you will incur a late filing penalty plus interest from the original due date of the tax return. For Fiscal Year Filers, your tax return is due the 15th day of the 10th month following the close of your fiscal year.

Taxpayers Residing or Traveling Outside the USA

If you are residing or traveling outside the USA on April 18, 2016, the deadline to file your tax return and pay the tax is June 15, 2016. Interest will accrue from the original due date until the date of payment. If you need additional time to file, you will be allowed a six-month extension without filing a request. To qualify for the extension, file your tax return by December 15, 2016. To avoid any late-payment penalties, pay your tax liability by June 15, 2016. When filing your tax return, write "Outside the USA on April 18, 2016" at the top of your tax return in RED INK, or include it according to your software's instructions.

TA	X PAYMENT WOR	KSHEET KEEP FOR YOUR RE	CORDS
Total tax you expect to owe. This is thePayments and credits:	amount you expect to enter on	Form 540, line 64; or Long Form 540NR, line 74	100
a California income tax withheld (ir	ncluding real estate and nonres	ident withholding)	00_
 California estimated tax payment (To check your estimated tax pay 		ur 2014 tax return	00
c Other payments and credits (incliform FTB 3519)		with any previous 2c	00
3 Total tax payments and credits. Add	line 2a, line 2b, and line 2c		3 00
 No. Stop here. You have no tax of extension will apply. Yes. Subtract line 3 from line 1 armeet the requirements of the Marsearch for mandatory epay. For c tax due amount from line 4 as the "2015 FTB 3519" in the "For" sec FRANCHISE TAX BOARD, PO BO) 	due. Do not mail form FTB 351: and enter on line 4. This is your to datory e-Pay program, you must heck or money order payments "Amount of payment." Make you tion. Enclose, but do not staple (1942867, SACRAMENTO CA 94 Save the Language of the Language	stamp – pay online with Web Pay! NT IS DUE, DO NOT MAIL THIS FORM 🛚 🗕	cal year filer – see instructions), the automatic of the ca.gov for more information. If you taxable year or amount. Go to fth.ca.gov and ney order and form FTB 3519 below. Enter the ax Board," and write your SSN or ITIN and
•	be required to pay electronically. See i		CALIFORNIA FORM
		ic Extension for Individ	<u>uals 3519 (PIT)</u>
For calendar year 2015 or fiscal year	beginning (mm/dd/yyyy)	, and ending (mm/dd/yyyy)	·
Your first name	Initial Last name		Your SSN or ITIN
If joint payment, spouse's/RDP's first nar	ne Initial Last name		Spouse's/RDP's SSN or ITIN
Address (number and street, PO box, or	PMB no.)		Apt. no./ste. no.
City			State ZIP code
			A
IF PAYMENT IS DUE, MAIL TO: FRANCHISE TAX BOARD		If amount of normant is	Amount of payment
PO BOX 942867 SACRAMENTO CA 94267-0008		If amount of payment is zero, do not mail this form	00

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Visit our website:

ftb.ca.gov

TAXABLE YEAR

2015

CALIFORNIA FORM

Depreciation and Amortization Adjustments

3885A

Do not complete this form if your California depreciation amounts are the same as federal amounts.

		complete this form if your Gain	orma ucpreciation amou	into are the same as r	cuciai ailivulits.	Looki	1711
Nam	e(s) as shown on tax return					SSN or	TIIIN
Paı	rt I Identify the Activity	as Passive or Nonpassive. (See instructions.)	Business or a	activity to which form	FTB 3885A rel	ates
1	\square This form is being co	empleted for a passive activity.					
	☐ This form is being co	ompleted for a nonpassive acti	vity.				
Pai	rt II Election to Expens	e Certain Tangible Property (IRC Section 179).				
2	Enter the amount from li	ine 12 of the Tangible Property	/ Expense Worksheet in	the instructions		💿 2)
	rt III Depreciation	(a) Description of property placed in service	(b) Date placed in service mm/dd/yyyy	(c) California basi for depreciatio	s (d) Method	(e) Life or rate	(f) California depreciation deduction
3				-			
6 7 8 Pa i	Total federal depreciation a If line 6 is more than	tion from this activity. Add the n from this activity. Enter depr n line 7, enter the difference he line 7, enter the difference her (a) Description of cost	eciation from federal Fo ere and see instructions	rm 4562, line 22	· · · · · · · · · · · · · · · · · · ·	7	7
		Description of cost	mm/dd/yyyy	for amortization		percentage	amortization deduction
9							
10		tion from this activity. Add the		* /			
11		of costs that began before 201					
12	Total California amortiza	tion from this activity. Add the	amounts on line 10 and	d line 11		12	2
13		n from this activity. Enter amo					
14	a If line 12 is more tha	an line 13, enter the difference	here and see instruction	าร		14a	1
	b If line 12 is less than	n line 13, enter the difference h	nere and see instructions	3		14b	J

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Purpose

Use form FTB 3885A, Depreciation and Amortization Adjustments, **only** if there is a difference between the amount of depreciation and amortization allowed as a deduction using California law and the amount allowed using federal law. California law and federal law have not always allowed the same depreciation methods, special credits, or accelerated write-offs. As a result, the recovery periods or the basis on which the depreciation is figured for California may be different from the amounts used for federal purposes. You will probably have reportable differences if all or part of your assets were placed in service:

- Before January 1, 1987. California disallowed depreciation under the federal accelerated cost recovery system (ACRS). Continue to figure California depreciation for those assets in the same manner as in prior years for those assets.
- On or after January 1, 1987. California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. California did not conform to all changes to federal law enacted in 1993; therefore, the California basis or recovery periods may be different for some assets.
- On or after September 11, 2001. If you claimed the 30% additional depreciation for federal purposes, California has not conformed to the

federal Job Creation and Worker Assistance Act of 2002 which allows taxpayers to take an additional first year depreciation deduction and Alternative Minimum Tax depreciation adjustment for property placed in service after September 10, 2001.

Get FTB Pub. 1001 for more information on differences between California and federal law for the following items:

- Amortization of certain intangibles (IRC Section 197)
- Qualified Indian Reservation property
- Grapevines subject to Phylloxera or Pierce's disease
- Additional depreciation (IRC Section 168(k))
- Startup expenses (IRC Section 195)
- Asset expense election (IRC Section 179)

California generally conforms to the federal 2003 increase (IRC Section 280F) for the limitation on luxury automobile depreciation. In addition, SUVs and minivans built on a truck chassis are included in the definition of trucks and vans when applying the 6,000 pound gross weight limit. However, California does not conform to the federal increase to first-year depreciation for qualified vehicles placed in service in 2010.

Differences may also occur for other less common reasons, and the instructions for Schedule CA (540 or 540NR) list them on the line for the type of income likely to be affected. Get FTB Pub. 1001 for more information about figuring and reporting these adjustments.

If reporting a difference for assets related to a passive activity, get form FTB 3801, Passive Activity Loss Limitations, for more information about passive activities.

Do not use form FTB 3885A to report depreciation expense from federal Form 2106, Employee Business Expenses. Instead, see the instructions for Schedule CA (540 or 540NR), line 41.

Specific Line Instructions

Prepare and file a separate form FTB 3885A for each business or activity on your tax return that has a difference between California and federal depreciation or amortization. Enter the name of the business or activity in the space provided at the top of the form. If you need more space, attach additional sheets. However, complete Part II, Election to Expense Certain Tangible Property (IRC Section 179), only once.

Part I Identify the Activity as Passive or Nonpassive

Line 1 – Check the box to identify the activity as passive or nonpassive. A passive activity is any activity involving the conduct of any trade or business in which you did not materially participate. Get form FTB 3801 for more information.

If the activity is passive, use this form as a worksheet to figure the depreciation adjustment to carry to form FTB 3801. Beginning in 1994, and for federal purposes only, rental real estate activities of persons in real property business are not automatically treated as passive activities. California did not conform to this provision.

Part II Election To Expense Certain Tangible Property

If you qualify, you may elect to expense part of the cost of depreciable personal property used in your trade or business and certain other property described in federal Publication 946, How to Depreciate Property. To qualify, you must have purchased property, as defined in the IRC Section 179(d)(2), and placed it in service during 2015, or have a carryover of unused cost from 2014. If you elect this deduction, you must reduce your California depreciable basis by the IRC Section 179 expense.

Federal limitation amounts may be different than California limitation amounts. For California purposes, the maximum IRC Section 179 expense deduction allowed for 2015 is \$25,000.

Complete the worksheet in the next column to figure IRC Section 179 expense for California. Include all assets qualifying for the deduction because the limit applies to all qualifying assets as a group rather than to each asset individually. Refer to federal Form 4562, Depreciation and Amortization, for more information.

1	an	gible Property Expense	Worksheet			
	1 2 3	1 2	\$25,000			
	4	3	\$200,000			
	4	4				
	5	5				
Г	(;	a) Description of property	(b) Cost	(c) Elected cost		
	6					
		Listed property (elected S Total elected cost of Section	on 179 propertý.			
	9	Add line 6 column (c) and Tentative deduction. Enter				
		Carryover of disallowed de				
	11					
	12	12				
	13	Carryover of disallowed do Add line 9 and line 10. Subtract line 12 from the				

Part III Depreciation

Line 3 – Complete column (a) through column (f) for each tangible asset or group of assets placed in service during the tax year. Use the California basis for assets on which you elected to take the Section 179 deduction. It will be the difference between line 6, column (b) and line 6, column (c) of the Tangible Property Expense Worksheet in Part II.

Line 8a and Line 8b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 8a or line 8b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 8a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C (Form 1040), Profit or Loss From Business, activities; on line 17 for federal Schedule E (Form 1040), Supplemental Income and Loss, activities; and on line 18 for federal Schedule F (Form 1040), Profit or Loss From Farming, activities.

Include the amount from line 8b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Part IV Amortization

Line 9 – Complete column (a) through column (f) for intangible assets placed in service during the tax year. Use the California basis and the California recovery period.

Line 14a and Line 14b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 14a or line 14b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 14a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 14b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

TAXABLE YEAR

CALIFORNIA FORM

2015 California Earned Income Tax Credit

3514

Attach to your California Form 540, Form 540 2EZ or Long or Short Form 540	0NR	
Name(s) as shown on tax return		SSN
Before you begin:		
If you claim the EITC even though you know you are not eligible, you may no	ot be allowed to take the credit for up to	10 years.
Follow Step 1 through Step 6 in the instructions to determine if you me the credit.	et the requirements, to complete this	form, and to figure the amount of
If you are claiming the California Earned Income Tax Credit (EITC), you must	provide your date of birth (DOB), and s	pouse's/RDP's DOB if filing jointly,
on your California Form 540, Form 540 2EZ, or Long or Short Form 540NR.		
Part I Federal Information See the instructions for Step 1 - Qualifi	ications for All Filers.	
1 Has the IRS previously disallowed your federal Earned Income Credit (El	IC)?	. ● 1 ☐ Yes ☐ No
2 Federal AGI (federal Form 1040, line 38; Form 1040A, line 22; or Form 1	040EZ, line 4)	. ● 2
3 Federal EIC (federal Form 1040, line 66a; Form 1040A, line 42a; or Form	1040EZ, line 8a)	. • 3
Part II Investment Income Information		
4 Investment Income. See instructions for Step 2 – Investment Income		. • 400
Part III Qualifying Child Information		
You must complete Part I and Part II before filling out Part III. If you are not c	laiming a qualifying child, skip Part III	and go to Step 4 in the instructions.
Qualifying Child Information Child 1	Child 2	Child 3
5 First name		•
6 Last name		
7 SSN		
8 Date of birth (mm/dd/yyyy). If born		
after 1996 and the child is younger		
than you (or your spouse/RDP, if filing jointly), skip line 9a and line 9b;	,	
go to line 10		•
9 a Was the child under age 24		
at the end of 2015, a student, and younger than you (or your		
spouse/RDP, if filing jointly)? If		
yes, go to line 10. If no, go to		
line 9b. See instructions Yes No No No	● ☐ Yes ☐ No	● ∐ Yes ∐ No
totally disabled during any part		
of 2015? If yes, go to line 10. If		
no, stop here. The child is not a qualifying child	● Yes No	No
4	● ☐ Yes ☐ No	Yes No
10 Child's relationship to you. See instructions		
11 Number of days child lived with		
you in California during 2015. Do		
not enter more than 365 days. See instructions	•	
Struction S		

	Child 1	Child 2	Child 3
12	a. Child's physical address during 2015 (number, street, and apt.		
	no./ste. no.). See instructions •		
	b. City		
	c. State		
	d. ZIP code		
Pa	rt IV California Earned Income		
13	Wages, salaries, tips, and other employee compensation, subject to	California withholding. S	See instructions • 13
14	Prison inmate wages. See instructions		
15	Pension or annuity from a nonqualified deferred compensation plan See instructions		
16	California Earned Income. Subtract line 14 and line 15 from line 13		1600
Pa	rt V California Earned Income Tax Credit (Complete Step 6	in the instructions.)	
17	California EITC. Enter amount from California Earned Income Tax C		
	This amount should also be entered on Form 540, line 75; Form 540 Line 85; or Form 540 2EZ, Line 23	-	·

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2015 Instructions for Form FTB 3514

California Earned Income Tax Credit

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

What's New

For taxable years beginning on or after January 1, 2015, the refundable California Earned Income Tax Credit (EITC) is available to taxpayers who earned wage income in California. This credit is similar to the federal Earned Income Credit (EIC) but with different income limitations. EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have earned income of less than \$13,870. You do not need a child to qualify, but must file a California tax return to claim the credit and attach a completed form FTB 3514.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information. go to ftb.ca.gov and search for conformity. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Registered Domestic Partners (RDPs)

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Purpose

You may qualify to claim the 2015 California EITC if you (and your spouse/RDP) earned wage income in California. You do not need a child to qualify. Use form FTB 3514 to determine whether you qualify to claim the credit, provide information about your qualifying children, if applicable, and to figure the amount of your credit.

Differences in California and Federal Law

The differences between California and federal law are as follows:

- California allows this credit for wage income earned in California (wages, salaries, tips and other employee compensation) that is subject to California withholding.
- California does not allow the credit for self-employment income.
- If you were a nonresident, you must have earned income from working in California.
- Both your earned income and federal adjusted gross income (AGI) must be less than \$53,267 to qualify for the federal credit, and less than \$13,870 to qualify for the California credit.
- You may elect to include all of your (and/or all of your spouse/RDP's if filing jointly) nontaxable military combat pay in earned income for California purposes, whether or not you elect to include it for federal purposes. Get FTB Pub. 1032, Tax Information for Military Personnel, for special rules that apply to military personnel claiming the EITC.

Specific Instructions

If certain requirements are met, you may claim the EITC even if you do not have a qualifying child. The amount of the credit is greater if you have a qualifying child, and increases with each child that qualifies, up to a maximum of three children. Follow Step 1 through Step 6 below to determine if you qualify for the credit and to figure the amount of the

Attach the completed form FTB 3514, California Earned Income Tax Credit, to your Form 540 or 540 2EZ, California Resident Income Tax Return: or Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, if you claim the California EITC.

Step 1 Qualifications for All Filers

a. Federal AGI

If, in taxable year 2015:

- 2 or more qualifying children lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less
- 1 qualifying child lived with you, is the amount on federal Form 1040, line 38; or federal Form 1040A, line 22, less than \$9.880?
- No qualifying children lived with you, is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4, less than \$6,580?

Yes Continue.

No Stop here, you cannot take the credit.

b. Do you, and your spouse/RDP if filing a joint return, have a social security number (SSN) that allows you to work and is valid for EITC purposes? See "Valid SSN" section within Step 3, Qualifying Child, for a full definition.

Yes Continue.

No Stop here, you cannot take the credit.

c. Is your filing status married filing separately?

Yes Stop here, you cannot take the credit.

No Continue.

d. Are you filing federal Forms 2555, Foreign Earned Income or 2555-EZ, Foreign Earned Income Exclusion (relating to foreign earned income)?

Stop here, you cannot take the credit.

No Continue.

e. Were you or your spouse/RDP a nonresident alien for any part of 2015?

If your filing status is married filing jointly, continue. Otherwise, stop; you cannot take the EITC.

Continue.

f. If you are filing a Long or Short Form 540NR, did you and your spouse/RDP live in California for at least 183 days?

Continue.

Stop here, you cannot take the credit. No

g. Complete line 1, line 2, and line 3 on the form. Then go to Step 2.

Step 2 Investment Income

If you are filing Form 540 2EZ or Short Form 540NR complete Worksheet 1. If you are filing Form 540 or Long Form 540NR complete Worksheet 2.

	Worksheet 1 – Investment Income	
	Form 540 2EZ and Short Form 540NR F	ilers
Form add a	ble interest. Enter the amount from 540 2EZ, line 10. Short Form 540NR filers nd enter the amounts from federal 1099-INT, box 1	1
amou box 8	axable interest Add and enter the ints from federal Form 1099-INT, box 3 and and the amount from federal 1099-DIV, box 10	2
	ends. Enter the amount from 540 2EZ, line 11	3
	al gain net income. Enter the amount Form 540 2EZ, line 13	4
	tment Income. Add line 1, line 2, and line 4. Enter the amount here	5
6 Is the	amount on line 5 more than \$3,400?	
Yes No		

Form 540 and Long Form 540NR Filers **Interest and Dividends** 1 Add and enter the amounts from Schedule CA (540) or Schedule CA (540NR), line 8(a), column A 2 Enter the amount from form FTB 3803, Parents' Election to Report Child's Interest and 3 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 9(a), column Á minus 4. Enter any amounts from form FTB 3803 for child's interest and dividends included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C...... 4 **Capital Gain Net Income** 5 Enter the amount from Schedule CA (540) or Schedule CA (540NR), line 13, column A minus column B plus column C. If the result is **6** Enter the gain from Schedule D-1 Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed Schedule D-1, line 8 and line 9, enter the amount from line 9 instead). . . . 6 _ 7 Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, **Passive Activities 8** Enter the total of net income from passive activities included on Schedule CA (540) or Schedule CA (540NR), line 17, column A minus column B plus column C.... 8 _ Other Activities 9 Enter any income from the rental of personal property included on Schedule CA (540) or Schedule CA (540NR), line 21, column A minus line 21(f) column B plus line 21(f) column C. If the result is zero or less, enter -0-..... 9 **10** Enter any expenses related to the rental of personal property included as a write-in adjustment on Schedule CA(540) or Schedule CA (540NR), line 36, column A minus column B plus 11 Subtract line 10 of this worksheet from line 9 of this worksheet. (If the result is less than zero, **Investment Income 12** Add the amounts on lines 1, 2, 3, 4, 7, 8, and 11. Enter the total. **13** Is the amount on line 12 more than **\$3,400**? Stop here, you cannot take the credit. Enter the amount from line 12 on form FTB 3514, line 4. Go to Step 3.

Worksheet 2 - Investment Income

Step 3 Qualifying Child

Qualifying Child Definition

A qualifying child for the EITC is a child who meets the following conditions:

- Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew).
- Is under age 19 at the end of 2015 and younger than you (or your spouse/RDP, if filing jointly), or under age 24 at the end of 2015, a student, and younger than you (or your spouse/RDP, if filing jointly), or any age and permanently and totally disabled.
- Is not filing a joint return for 2015 or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596, Earned Income Credit, for examples.
- Lived with you in California for more than half of 2015. If the child did not live with you for the required time, see exceptions in the instructions for line 11.

Note. If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse/RDP if filing a joint return), special rules apply. Get federal Publication 596 for more information.

Qualifying Child Questionnaire

a. Do you have at least one child who meets the conditions to be your qualifying child?

Yes Continue. Go to Step 4. No

b. Are you filing a joint return for 2015?

Complete form FTB 3514, Part III, line 5 through line 12. Go to Step 5.

No Continue.

c. Could you be a qualifying child of another person for 2015? (Answer"No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.

Complete form FTB 3514, Part III, line 5 through line 12. No Go to Step 5.

Line 7 – SSN

The child must have a valid SSN, as defined below, unless the child was born and died in 2015. If your child was born alive and died in 2015 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.

Valid SSN. For the EITC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on the social security card, the SSN is valid for EITC purposes only as long as the DHS authorization is still valid.

An ITIN, Individual Taxpayer Identification Number or ATIN, Adoption Taxpayer Identification Number cannot be used to claim EITC. If you or your child has an ITIN or ATIN and later gets a SSN that is valid for employment, you may be able to file an amended return. Use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X at **ftb.ca.gov**.

If you did not have an SSN by the due date of your 2015 return (including extensions), you cannot claim the EITC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child did not have an SSN by the due date of your return (including extensions), you cannot count that child as a qualifying child in figuring the EITC on either your original or an amended 2015 return, even if that child later gets an SSN.

Line 9a – Student

A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Line 9b - Permanently and totally disabled

A person is permanently and totally disabled if, at any time in 2015, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Line 10 - Child's relationship to you

For additional information see qualifying child definition.

Line 11 - Number of days child lived with you

Enter the number of days the child lived with you in California during 2015. To qualify, the child must have the same principal place of residence in California as you for more than half of 2015, defined as 183 days or more. If the child was born or died in 2015 and your home was the child's home for more than half the time he or she was alive during 2015, enter "365." Do not enter more than 365 days. If the child did not live with you for the required time, temporary absences may count as time lived at home. For more information get federal Publication 596.

Line 12 - Child's physical address

Enter the physical address where the child resided during 2015. This should be the address of the principal place of residence in California where the child lived with you for more than half of 2015. If the child lived with you in California for more than half of 2015, but moved within California during this period, this should be the address of the principal place of residence that was shared the longest.

Step 4 Filer Without a Qualifying Child

a. Is the amount on federal Form 1040, line 38; federal Form 1040A, line 22; or Form 1040EZ, line 4, less than \$6,580?

Continue.

No Stop here, you cannot take the credit.

b. Were you (or your spouse/RDP if filing a joint return) at least age 25 but under age 65 at the end of 2015? (Answer "Yes" if you, or your spouse/RDP if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse/RDP died in 2015 (or if you are preparing a return for someone who died in 2015), get federal Publication 596 for more information before you answer.

Yes Continue.

Stop here, you cannot take the credit. No

c. Was your main home, and your spouse's/RDP's if filing a joint return, in California for more than half of 2015?

Yes

No Stop here, you cannot take the credit.

d. Are you filing a joint return for 2015?

Skip questions e and f; go to Step 5.

No Continue.

e. Could you be a qualifying child of another person for 2015? (Answer"No" if the other person is not required to file, and is not filing, a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid. Get federal Publication 596 for examples.)

Yes Stop here, you cannot take the credit.

No Continue. f. Can you be claimed as a dependent on someone else's 2015 tax return?

Yes Stop here, you cannot take the credit.

No Go to Step 5.

Step 5 California Earned Income

Complete lines 13 through 16 to figure your California earned income. California earned income does not include self-employment income.

Line 13 – Wages, salaries, tips, and other employee compensation, subject to California withholding

Enter the amount from Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12. Exclude any Medicaid waiver payments, In Home Supportive Services (IHSS) payments, or IHSS supplementary payments that are nontaxable for federal purposes that are included on Form 540, line 12; Form 540 2EZ, line 9; Long Form 540NR, line 12; or Short Form 540NR, line 12.

If you elect to include your nontaxable military combat pay in earned income for California EITC purposes, include the amount from federal Form W-2, Wage and Tax Statement, Box 12, Code Q. If you are filing a joint return, both you and/or your spouse/RDP can elect to include your own nontaxable military combat pay for California EITC purposes. Each must include all of their nontaxable military combat pay, not just a portion of it. You may elect to include nontaxable military combat pay in earned income for California EITC purposes, whether or not you elect to include it for federal purposes.

Line 14 - Prison inmate wages

Enter the amount included on line 13, that you received for work performed while an inmate in a penal institution.

Line 15 – Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan Enter the amount included on line 13, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental Section 457 plan. This amount may be shown on Form W-2, box 11. If you received such an amount and box 11 is blank, contact your employer for the amount received as a pension or annuity.

After completing Step 5 go to Step 6.

Step 6 How to Figure the CA EITC

Complete the California Earned Income Tax Credit Worksheet below.

_	alifornia Earned Income Tax Credit Worksheet
	Enter your California earned income from form FTB 3514, line 16
	Look up the amount on line 1 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here
3.	Enter the amount from federal Form 1040, line 38; federal Form 1040A, line 22; or federal Form 1040EZ, line 4
4.	Are the amounts on lines 1 and 3 the same?
	Yes Skip line 5; and enter the amount from line 2 on line 6. No Go to line 5.
Pa	rt II – Filers who Answered "No" on Line 4
5.	If you have:
	 No qualifying children, is the amount on line 3 less than \$3,290? 1 qualifying child, is the amount on line 3 less than \$4,940? 2 or more qualifying children, is the amount on line 3 less than \$6,935?
	Yes Leave line 5 blank; enter the amount from line 2 on line 6. No Look up the amount on line 3 in the EITC Table to find the credit. Be sure you use the correct column for the number of qualifying children you have. Enter the credit here
Pa	rt III – Your Earned Income Tax Credit
6.	This is your California earned income tax credit. Enter this amount on form FTB 3514, line 17

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount looking up the workshee	from	And your	number of q	ualifying chi	ildren is
At least	But Not Over	0	1 Your credi	2 it is	3
\$1	\$50	2	7	9	10
51	100	5	22	26	29
101	150	8	36	43	48
151	200	11	51	60	67
201	250	15	65	77	86
251	300	18	80	94	105
301	350	21	94	111	125
351	400	24	109	128	144
401	450	28	123	145	163
451	500	31	137	162	182
501	550	34	152	179	201
551	600	37	166	196	220
601	650	41	181	213	239
651	700	44	195	230	258
701	750	47	210	247	278
751	800	50	224	264	297
801	850	54	239	281	316
851	900	57	253	298	335
901	950	60	267	315	354
951	1,000	63	282	332	373
1,001	1,050	67	296	349	392
1,051	1,100	70	311	366	411
1,101	1,150	73	325	383	431
1,151 1,201	1,200 1,250	76 80	340 354	400 417	450 469
1,251	1,300	83	369	434	488
1,301	1,350	86	383	451	507
1,351	1,400	89	398	468	526
1,401	1,450	93	412	485	545
1,451	1,500	96	426	502	564
1,501	1,550	99	441	519	584
1,551	1,600	102	455	536	603
1,601	1,650	106	470	553	622
1,651	1,700	109	484	570	641
1,701	1,750	112	499	587	660
1,751	1,800	115	513	604	679
1,801	1,850	119	528	621	698
1,851	1,900	122	542	638	717
1,901	1,950	125	556	655	737
1,951	2,000	128	571	672	756
2,001	2,050	132	585	689	775
2,051	2,100	135	600	706	794
2,101	2,150	138	614	723	813
2,151	2,200	141	629	740	832
2,201	2,250	145	643	757	851

If the amount looking up	from				
the workshee	et is	And your n	umber of qua	alifying child	ren is
At	But Not	0	1	2	3
least	Over		Your credit	is	
2,251	2,300	148	658	774	870
2,301	2,350	151	672	791	890
2,351	2,400	154	687	808	909
2,401	2,450	158	701	825	928
2,451	2,500	161	715	842	947
2,501	2,550	164	730	859	966
2,551	2,600	167	744	876	985
2,601	2,650	171	759	893	1,004
2,651	2,700	174	773	910	1,023
2,701	2,750	177	788	927	1,043
2,751	2,800	180	802	944	1,062
2,801	2,850	184	817	961	1,081
2,851	2,900	187	831	978	1,100
2,901	2,950	190	845	995	1,119
2,951	3,000	193	860	1,012	1,138
3,001	3,050	197	874	1,029	1,157
3,051	3,100	200	889	1,046	1,176
3,101	3,150	203	903	1,063	1,196
3,151	3,200	206	918	1,080	1,215
3,201	3,250	210	932	1,097	1,234
3,251	3,300	214	947	1,114	1,253
3,301	3,350	212	961	1,131	1,272
3,351	3,400	208	976	1,148	1,291
3,401	3,450	205	990	1,165	1,310
3,451	3,500	202	1,004	1,182	1,329
3,501	3,550	199	1,019	1,199	1,349
3,551	3,600	195	1,033	1,216	1,368
3,601	3,650	192	1,048	1,233	1,387
3,651	3,700	189	1,062	1,250	1,406
3,701	3,750	186	1,077	1,267	1,425
3,751	3,800	182	1,091	1,284	1,444
3,801	3,850	179	1,106	1,301	1,463
3,851	3,900	176	1,120	1,318	1,482
3,901	3,950	173	1,134	1,335	1,502
3,951	4,000	169	1,149	1,352	1,521
4,001	4,050	166	1,163	1,369	1,540
4,051	4,100	163	1,178	1,386	1,559
4,101	4,150	160	1,192	1,403	1,578
4,151	4,200	156	1,207	1,420	1,597
4,201	4,250	153	1,221	1,437	1,616
4,251	4,300	150	1,236	1,454	1,635
4,301	4,350	147	1,250	1,471	1,655
4,351	4,400	143	1,265	1,488	1,674
4,401	4,450	140	1,279	1,505	1,693
4,451	4,500	137	1,293	1,522	1,712

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount looking up the workshed	from	And your n	number of qu	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
4,501	4,550	134	1,308	1,539	1,731
4,551	4,600	130	1,322	1,556	1,750
4,601	4,650	127	1,337	1,573	1,769
4,651	4,700	124	1,351	1,590	1,788
4,701	4,750	121	1,366	1,607	1,808
4,751	4,800	117	1,380	1,624	1,827
4,801	4,850	114	1,395	1,641	1,846
4,851	4,900	111	1,409	1,658	1,865
4,901	4,950	108	1,428	1,675	1,884
4,951	5,000	104	1,417	1,692	1,903
5,001	5,050	101	1,403	1,709	1,922
5,051	5,100	98	1,389	1,726	1,941
5,101	5,150	95	1,374	1,743	1,961
5,151	5,200	91	1,360	1,760	1,980
5,201	5,250	88	1,345	1,777	1,999
5,251	5,300	85	1,331	1,794	2,018
5,301	5,350	82	1,316	1,811	2,037
5,351	5,400	78	1,302	1,828	2,056
5,401	5,450	75	1,287	1,845	2,075
5,451	5,500	72	1,273	1,862	2,094
5,501	5,550	69	1,258	1,879	2,114
5,551	5,600	65	1,244	1,896	2,133
5,601	5,650	62	1,230	1,913	2,152
5,651	5,700	59	1,215	1,930	2,171
5,701	5,750	56	1,201	1,947	2,190
5,751	5,800	52	1,186	1,964	2,209
5,801	5,850	49	1,172	1,981	2,228
5,851	5,900	46	1,157	1,998	2,247
5,901	5,950	43	1,143	2,015	2,267
5,951	6,000	39	1,128	2,032	2,286
6,001	6,050	36	1,114	2,049	2,305
6,051	6,100	33	1,100	2,066	2,324
6,101	6,150	30	1,085	2,083	2,343
6,151	6,200	26	1,071	2,100	2,362
6,201	6,250	23	1,056	2,117	2,381
6,251	6,300	20	1,042	2,134	2,400
6,301	6,350	17	1,027	2,151	2,420
6,351	6,400	13	1,013	2,168	2,439
6,401	6,450	10	998	2,185	2,458
6,451	6,500	7	984	2,202	2,477
6,501	6,550	4	969	2,219	2,496
6,551	6,600	*	955	2,236	2,515
6,601	6,650	0	941	2,253	2,534
6,651	6,700	0	926	2,270	2,553
6,701	6,750	0	912	2,287	2,573

If the amoun looking up					
the workshe	et is	And your n	ımber of qu	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
6,751	6,800	0	897	2,304	2,592
6,801	6,850	0	883	2,321	2,611
6,851	6,900	0	868	2,338	2,630
6,901	6,950	0	854	2,358	2,653
6,951	7,000	0	839	2,344	2,637
7,001	7,050	0	825	2,327	2,618
7,051	7,100	0	811	2,310	2,599
7,101	7,150	0	796	2,293	2,580
7,151	7,200	0	782	2,276	2,561
7,201	7,250	0	767	2,259	2,542
7,251	7,300	0	753	2,242	2,522
7,301	7,350	0	738	2,225	2,503
7,351	7,400	0	724	2,208	2,484
7,401	7,450	0	709	2,191	2,465
7,451	7,500	0	695	2,174	2,446
7,501	7,550	0	680	2,157	2,427
7,551	7,600	0	666	2,140	2,408
7,601	7,650	0	652	2,123	2,389
7,651	7,700	0	637	2,106	2,369
7,701	7,750	0	623	2,089	2,350
7,751	7,800	0	608	2,072	2,331
7,801	7,850	0	594	2,055	2,312
7,851	7,900	0	579	2,038	2,293
7,901	7,950	0	565	2,021	2,274
7,951	8,000	0	550	2,004	2,255
8,001	8,050	0	536	1,987	2,236
8,051	8,100	0	522	1,970	2,216
8,101	8,150	0	507	1,953	2,197
8,151	8,200	0	493	1,936	2,178
8,201	8,250	0	478	1,919	2,159
8,251	8,300	0	464	1,902	2,140
8,301	8,350	0	449	1,885	2,121
8,351	8,400	0	435	1,868	2,102
8,401	8,450	0	420	1,851	2,083
8,451	8,500	0	406	1,834	2,063
8,501	8,550	0	391	1,817	2,044
8,551	8,600	0	377	1,800	2,025
8,601	8,650	0	363	1,783	2,006
8,651	8,700	0	348	1,766	1,987
8,701	8,750	0	334	1,749	1,968
8,751	8,800	0	319	1,732	1,949
8,801	8,850	0	305	1,715	1,930
8,851	8,900	0	290	1,698	1,910
8,901	8,950	0	276	1,681	1,891
8,951	9,000	0	261	1,664	1,872

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amoun looking up the workshe	from	And your n	umber of qua	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
9,001	9,050	0	247	1,647	1,853
9,051	9,100	0	233	1,630	1,834
9,101	9,150	0	218	1,613	1,815
9,151	9,200	0	204	1,596	1,796
9,201	9,250	0	189	1,579	1,777
9,251	9,300	0	175	1,562	1,757
9,301	9,350	0	160	1,545	1,738
9,351	9,400	0	146	1,528	1,719
9,401	9,450	0	131	1,511	1,700
9,451	9,500	0	117	1,494	1,681
9,501	9,550	0	102	1,477	1,662
9,551	9,600	0	88	1,460	1,643
9,601	9,650	0	74	1,443	1,624
9,651	9,700	0	59	1,426	1,604
9,701	9,750	0	45	1,409	1,585
9,751	9,800	0	30	1,392	1,566
9,801	9,850	0	16	1,375	1,547
9,851	9,900	0	**	1,358	1,528
9,901	9,950	0	0	1,341	1,509
9,951	10,000	0	0	1,324	1,490
10,001	10,050	0	0	1,307	1,471
10,051	10,100	0	0	1,290	1,451
10,101	10,150	0	0	1,273	1,432
10,151	10,200	0	0	1,256	1,413
10,201	10,250	0	0	1,239	1,394
10,251	10,300	0	0	1,222	1,375
10,301	10,350	0	0	1,205	1,356
10,351	10,400	0	0	1,188	1,337
10,401	10,450	0	0	1,171	1,318
10,451	10,500	0	0	1,154	1,298
10,501	10,550	0	0	1,137	1,279
10,551	10,600	0	0	1,120	1,260
10,601	10,650	0	0	1,103	1,241
10,651	10,700	0	0	1,086	1,222
10,701	10,750	0	0	1,069	1,203
10,751	10,800	0	0	1,052	1,184
10,801	10,850	0	0	1,035	1,165
10,851	10,900	0	0	1,018	1,145
10,901	10,950	0	0	1,001	1,126
10,951	11,000	0	0	984	1,107
11,001	11,050	0	0	967	1,088
11,051	11,100	0	0	950	1,069
11,101	11,150	0	0	933	1,050
11,151	11,200	0	0	916	1,031
11,201	11,250	0	0	899	1,012

If the amount you are looking up from the worksheet is		And your number of qualifying children is			
At	But Not	0	1	2	3
least	Over	ŭ	Your credit i		ŭ
11,251	11,300	0	0	882	992
11,301	11,350	0	0	865	973
11,351	11,400	0	0	848	954
11,401	11,450	0	0	831	935
11,451	11,500	0	0	814	916
11,501	11,550	0	0	797	897
11,551	11,600	0	0	780	878
11,601	11,650	0	0	763	859
11,651	11,700	0	0	746	839
11,701	11,750	0	0	729	820
11,751	11,800	0	0	712	801
11,801	11,850	0	0	695	782
11,851	11,900	0	0	678	763
11,901	11,950	0	0	661	744
11,951	12,000	0	0	644	725
12,001	12,050	0	0	627	706
12,051	12,100	0	0	610	686
12,101	12,150	0	0	593	667
12,151	12,130	0	0	576	648
12,201	12,250	0	0	559	629
12,251	12,300	0	0	542	610
12,301	12,350	0	0	525	591
12,351	12,400	0	0	508	572
12,401	12,450	0	0	491	553
12,451	12,430	0	0	474	533
12,501	12,550	0	0	457	514
12,551	12,600	0	0	440	495
12,601	12,650	0	0	423	476
12,651	12,700	0	0	406	457
12,701	12,750	0	0	389	438
12,751	12,730	0	0	372	419
12,731	12,850	0	0	355	400
12,851	12,900	0	0	338	380
12,901	12,950	0	0	321	361
12,951	13,000	0	0	304	342
13,001	13,050	0	0	287	323
13,051	13,100	0	0	270	304
13,101	13,150	0	0	253	285
13,151	13,200	0	0	236	266
13,201	13,250	0	0	219	247
13,251	13,300	0	0	202	227
13,301	13,350	0	0	185	208
13,351	13,400	0	0	168	189
-	13,400	0	0	151	
13,401 13,451	13,450	0	0	134	170 151

- 1. To find your credit, read down the "At least But not over" columns and find the line that includes the amount you were told to look up from your California Earned Income Tax Credit Worksheet.
- 2. Then, go to the column that includes the number of qualifying children you have. Enter the credit from that column on your California Earned Income Tax Credit Worksheet.

If the amount you are looking up from the worksheet is		And your r	number of qua	alifying child	ren is
At least	But Not Over	0	1 Your credit	2 is	3
13,501	13,550	0	0	117	132
13,551	13,600	0	0	100	113
13,601	13,650	0	0	83	94
13,651	13,700	0	0	66	74
13,701	13,750	0	0	49	55
13,751	13,800	0	0	32	36
13,801	13,850	0	0	15	17
13,851	13,900	0	0	***	****

- * If the amount you are looking up from the worksheet is at least \$6,551 but less than \$6,580, and you have no qualifying child, your credit is \$1.If the amount you are looking up from the worksheet is \$6,580 or more, and you have no qualifying child, you cannot take the credit.
- ** If the amount you are looking up from the worksheet is at least \$9,851 but less than \$9,880, and you have one qualifying child, your credit is \$4.If the amount you are looking up from the worksheet is \$9,880 or more, and you have one qualifying child, you cannot take the credit.
- *** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have two qualifying children, your credit is \$3.If the amount you are looking up from the worksheet is \$13,870 or more, and you have two qualifying children, you cannot take the credit.
- **** If the amount you are looking up from the worksheet is at least \$13,851 but less than \$13,870, and you have three qualifying children, your credit is \$4.If the amount you are looking up from the worksheet is \$13,870 or more, and you have three qualifying children, you cannot take the credit.

TAXABLE YEAR CALIFORNIA FORM

2015 Head of Household Filing Status Schedule

3532

Atta	ach to your California Form 540, Long or Short Form 540NR, or Form 540 2EZ.						
Nar	ne(s) as shown on tax return	SSN or ITIN					
Pa	rt I – Marital Status						
1	Check one box below to identify your marital status. See instructions.						
	a Not legally married/RDP during 2015	• 1a					
	b Widow/widower (my spouse/RDP died before 01/01/2015)	• 1b					
	c Marriage/RDP was annulled	• 1c	Ш				
	d Received final decree of divorce, legal separation, dissolution, or termination of marriage/RDP by 12/31/2015	• 1d					
	e Legally married/RDP and did not live with spouse/RDP during 2015						
	f Legally married/RDP and lived with spouse/RDP during 2015. List the beginning and ending dates for each period lived together:	•					
	From: To: From:	To:					
Pa	rt II – Qualifying Person						
	Check one box below to identify the relationship of the person that qualifies you for the head of household filing statu	tus. See instructions.					
	a Son, daughter, stepson, or stepdaughter	• 2a					
	b Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece	• 2b					
	c Eligible foster child	• 2c					
	d Father, mother, stepfather, or stepmother	• 2d					
	e Grandfather, grandmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt	• 2e					
Pa	rt III – Qualifying Person Information						
	Information about your qualifying person. See instructions.						
	First Name						
	Last Name						
	SSN						
	DOB (MM/DD/YYYY)						
4	Enter qualifying person's gross income in 2015. See instructions	,					
5	Number of days your qualifying person lived with you during 2015. See instructions						
	When calculating the total number of days your qualifying person lived with you, you may include any days your qualifying person was temporarily absent from your home. For example, illness, education, business, vacation, military service, and, (in some circumstances), incarceration.						

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Visit our website:

ftb.ca.gov

2015 Instructions for Form FTB 3532

Head of Household Filing Status Schedule

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

What's New

For taxable years beginning on or after January 1, 2015, California requires taxpayers who use head of household filing status to file form FTB 3532 to report how the HOH filing status was determined.

General Information

In general, for taxable years beginning on or after January 1, 2015, California law conforms to the IRC as of January 1, 2015. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to **ftb.ca.gov** and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), and the Business Entity tax booklets. The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Attach the completed form FTB 3532, Head of Household Filing Status Schedule to your Form 540, California Resident Income Tax Return, Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, Form 540 2EZ, California Income Tax Return, or Form 540X, Amended Individual Income Tax Return, if you claim head of household filing status.

Registered Domestic Partners (RDPs) For purposes of California income tax, references to a spouse, husband, or wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Purpose

Use form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined for taxable year 2015.

Qualifications

You may qualify for HOH filing status if all of the following apply.

- You were unmarried and not an RDP, or met the requirements to be considered unmarried or considered not in a registered domestic partnership on the last day of the year.
- You paid more than one-half the costs of keeping up your home for
- Your home was the main home for you and a qualifying person who lived with you for more than half the year.
- The qualifying person was related to you and met the requirements to be a qualifying child or qualifying relative. (For a qualifying relative see Gross Income.)
- You were entitled to a Dependent Exemption Credit for your qualifying person. However, you do not have to be entitled to a Dependent Exemption Credit for your qualifying child if you were unmarried and not an RDP, and your qualifying child was also unmarried and not an
- You were not a nonresident alien at any time during the year.

- You paid more than half the cost of a qualifying person's total support.
- Your qualifying person is a citizen or national of the United States, or a resident of the U.S., Canada, or Mexico.

If you, your spouse/RDP, or your qualifying person who lived with you was absent from your home during the year, see the definition for temporary absence in FTB Pub. 1540, California Head of Household Filing Status. If your qualifying person is your father or mother, see the definition for Parent/Stepparent (Father or Mother) in FTB Pub. 1540.

Specific Line Instructions

The law allowing HOH filing status has very specific requirements that the taxpayer must meet. Get FTB Pub. 1540 for more information.

Part I – Marital Status

Line 1

To qualify for HOH filing status, you must be either unmarried or considered unmarried on the last day of the year. You are considered unmarried on the last day of the year if you meet all of the following tests.

Considered Unmarried or Considered Not in a Registered Domestic **Partnership**

If you were married or an RDP as of the last day of the tax year or if your spouse/RDP died during the tax year, you may be considered unmarried or considered not in a registered domestic partnership for head of household purposes if you meet all of the following requirements:

- Your spouse/RDP did not live in your home at any time during the last six months of the year (see Temporary Absence in FTB Pub. 1540).
- Your qualifying person is your birth child, stepchild, adopted child, or eligible foster child.
- You paid more than one-half the cost of keeping up your home for the
- Your home was the main home for you and your birth child, stepchild, adopted child, or eligible foster child for more than half the year.
- You must be entitled to claim a Dependent Exemption Credit for your child; that is, your child must meet the requirements to be either a qualifying child or qualifying relative and meet the joint return and citizenship tests. You cannot claim a Dependent Exemption Credit for your child if you could be claimed as a dependent by another taxpayer. You can still meet this requirement if the only reason you cannot claim a Dependent Exemption Credit for your child is because either of the following applies, as provided in a decree of divorce, legal separation, or termination of registered domestic partnership, or a written separation agreement that applies to the tax year at issue:
 - The noncustodial parent is entitled to the Dependent Exemption Credit for the child.
 - The custodial parent signed a written statement that he or she will not claim the Dependent Exemption Credit for the child. (The custodial parent may sign federal Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or a similar statement. The custodial parent can revoke their Form 8332 or similar statement by providing written notice to the other parent.) The noncustodial parent must attach a copy of the statement to his or her income tax return.

If either of the above provisions was contained in a pre-1985 decree or agreement, the noncustodial parent must have provided more than \$600 in support for the child during the year.

Part II - Qualifying Person

Line 2

For the purposes of HOH filing status, you must have a qualifying person who is related to you to qualify for head of household filing status. Your qualifying person must meet the requirements to be either a qualifying child or qualifying relative. You must also pay more than half the cost of keeping up your home in which you and the qualifying child or qualifying relative lived for more than half the year. You may not claim yourself, or your spouse/RDP as your qualifying person.

Part III – Qualifying Person Information

Line 3

Enter the qualifying person's name.

Enter the qualifying person's SSN. Verify that the name and SSN match the qualifying person's social security card to avoid disallowance of your HOH filing status. If the person was born in, and later died in, 2015, and does not have a SSN, enter "Deceased" and attach a copy of the person's birth and death certificates.

Enter the qualifying person's date of birth (mm/dd/yyyy) in the space provided. Incomplete information could result in a disallowance of your HOH filing status.

Line 4

Gross Income

Your qualifying relative's gross income must be less than the federal exemption amount for the year in question. Generally, gross income for head of household purposes only includes income that is taxable for federal income tax purposes. It does not include nontaxable income such as welfare benefits or the nontaxable portion of social security benefits.

If your qualifying relative was married or an RDP, you must consider the qualifying relative's community interest in the spouse's/RDP's income in applying the gross income test. For the federal allowable exemption amount, see the federal instruction booklet for that particular tax year. For more information, go to **irs.gov** and search for **17** to find Publication 17, Your Federal Income Tax For Individuals.

Line 5

More Than Half the Year

Just because someone lived with you for six months does not mean that the person lived with you for more than half the year. A year has 365 days, and more than half the year is 183 days. (A leap year has 366 days, and more than half a leap year is 184 days.)

To determine how many days your home was your qualifying person's main home follow these guidelines:

- If you were not married and not an RDP at any time during the year, count all of the days that your qualifying person lived with you in your home.
- If you were married or an RDP at any time during the year and received a final decree of divorce, legal separation or your registered domestic partnership was legally terminated by the last day of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP (ex-spouse/ex-RDP).
- If you were married or an RDP as of the last day of the year, and you
 did not live with your spouse/RDP at any time during the last six
 months of the year, add together:
 - Half the number of days that you, your spouse/RDP, and your qualifying person lived together in your home.
 - All of the days that you and your qualifying person lived together in your home without your spouse/RDP.
- If you were married or an RDP as of the last day of the year, and you lived with your spouse/RDP at any time during the last six months of the year, you cannot qualify for the head of household filing status.

When calculating the above, you may include days when your qualifying person was temporarily absent from your home. Temporary absences include vacations, illness, business, school, or military service.

2015 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is ..." to find the range that includes your taxable income from Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married/RDP Filing S				Filing S	eparately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er)					Vidow(er))) 4 (Head of Household)			
If Your Talencome			e Tax For ng Status		If Your Taxable Income Is			ne Tax For ing Status		If Your Ta			e Tax For ng Status	
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$1 51 151 251 351	150 250 350	\$0 1 2 3 4	\$0 1 2 3 4	\$0 1 2 3 4	6,451 6,551 6,651 6,751 6,851	6,550 6,650 6,750 6,850 6,950	65 66 67 68 69	65 66 67 68 69	65 66 67 68 69	12,951 13,051 13,151 13,251 13,351	13,050 13,150 13,250 13,350 13,450	182 184 186 188 190	130 131 132 133 134	130 131 132 133 134
451 551 651 751 851	650 750 850	5 6 7 8 9	5 6 7 8 9	5 6 7 8 9	6,951 7,051 7,151 7,251 7,351	7,050 7,150 7,250 7,350 7,450	70 71 72 73 74	70 71 72 73 74	70 71 72 73 74	13,451 13,551 13,651 13,751 13,851	13,550 13,650 13,750 13,850 13,950	192 194 196 198 200	135 136 137 138 139	135 136 137 138 139
951 1,051 1,151 1,251 1,351	1,150 1,250 1,350	10 11 12 13 14	10 11 12 13 14	10 11 12 13 14	7,451 7,551 7,651 7,751 7,851	7,550 7,650 7,750 7,850 7,950	75 76 77 78 80	75 76 77 78 79	75 76 77 78 79	13,951 14,051 14,151 14,251 14,351	14,050 14,150 14,250 14,350 14,450	202 204 206 208 210	140 141 142 143 144	140 141 142 143 144
1,451 1,551 1,651 1,751 1,851	1,650 1,750 1,850	15 16 17 18 19	15 16 17 18 19	15 16 17 18 19	7,951 8,051 8,151 8,251 8,351	8,050 8,150 8,250 8,350 8,450	82 84 86 88 90	80 81 82 83 84	80 81 82 83 84	14,451 14,551 14,651 14,751 14,851	14,550 14,650 14,750 14,850 14,950	212 214 216 218 220	145 146 147 148 149	145 146 147 148 149
1,951 2,051 2,151 2,251 2,351	2,150 2,250 2,350	20 21 22 23 24	20 21 22 23 24	20 21 22 23 24	8,451 8,551 8,651 8,751 8,851	8,550 8,650 8,750 8,850 8,950	92 94 96 98 100	85 86 87 88 89	85 86 87 88 89	14,951 15,051 15,151 15,251 15,351	15,050 15,150 15,250 15,350 15,450	222 224 226 228 230	150 151 152 153 154	150 151 152 153 154
2,451 2,551 2,651 2,751 2,851	2,650 2,750 2,850	25 26 27 28 29	25 26 27 28 29	25 26 27 28 29	8,951 9,051 9,151 9,251 9,351	9,050 9,150 9,250 9,350 9,450	102 104 106 108 110	90 91 92 93 94	90 91 92 93 94	15,451 15,551 15,651 15,751 15,851	15,550 15,650 15,750 15,850 15,950	232 234 236 238 240	155 156 157 159 161	155 156 157 159 161
2,951 3,051 3,151 3,251 3,351	3,150 3,250 3,350	30 31 32 33 34	30 31 32 33 34	30 31 32 33 34	9,451 9,551 9,651 9,751 9,851	9,550 9,650 9,750 9,850 9,950	112 114 116 118 120	95 96 97 98 99	95 96 97 98 99	15,951 16,051 16,151 16,251 16,351	16,050 16,150 16,250 16,350 16,450	242 244 246 248 250	163 165 167 169 171	163 165 167 169 171
3,451 3,551 3,651 3,751 3,851	3,650 3,750	35 36 37 38 39	35 36 37 38 39	35 36 37 38 39	9,951 10,051 10,151 10,251 10,351	10,050 10,150 10,250 10,350 10,450	122 124 126 128 130	100 101 102 103 104	100 101 102 103 104	16,451 16,551 16,651 16,751 16,851	16,550 16,650 16,750 16,850 16,950	252 254 256 258 260	173 175 177 179 181	173 175 177 179 181
3,951 4,051 4,151 4,251 4,351	4,250 4,350	40 41 42 43 44	40 41 42 43 44	40 41 42 43 44	10,451 10,551 10,651 10,751 10,851	10,550 10,650 10,750 10,850 10,950	132 134 136 138 140	105 106 107 108 109	105 106 107 108 109	16,951 17,051 17,151 17,251 17,351	17,050 17,150 17,250 17,350 17,450	262 264 266 268 270	183 185 187 189 191	183 185 187 189 191
4,451 4,551 4,651 4,751 4,851	4,650 4,750 4,850	45 46 47 48 49	45 46 47 48 49	45 46 47 48 49	10,951 11,051 11,151 11,251 11,351	11,050 11,150 11,250 11,350 11,450	142 144 146 148 150	110 111 112 113 114	110 111 112 113 114	17,451 17,551 17,651 17,751 17,851	17,550 17,650 17,750 17,850 17,950	272 274 276 278 280	193 195 197 199 201	193 195 197 199 201
4,951 5,051 5,151 5,251 5,351	5,150 5,250 5,350	50 51 52 53 54	50 51 52 53 54	50 51 52 53 54	11,451 11,551 11,651 11,751 11,851	11,550 11,650 11,750 11,850 11,950	152 154 156 158 160	115 116 117 118 119	115 116 117 118 119	17,951 18,051 18,151 18,251 18,351	18,050 18,150 18,250 18,350 18,450	282 284 286 288 290	203 205 207 209 211	203 205 207 209 211
5,451 5,551 5,651 5,751 5,851	5,650 5,750 5,850	55 56 57 58 59	55 56 57 58 59	55 56 57 58 59	11,951 12,051 12,151 12,251 12,351	12,050 12,150 12,250 12,350 12,450	162 164 166 168 170	120 121 122 123 124	120 121 122 123 124	18,451 18,551 18,651 18,751 18,851	18,550 18,650 18,750 18,850 18,950	292 294 297 301 305	213 215 217 219 221	213 215 217 219 221
5,951 6,051 6,151 6,251 6,351	6,150 6,250 6,350	60 61 62 63 64	60 61 62 63 64	60 61 62 63 64	12,451 12,551 12,651 12,751 12,851	12,550 12,650 12,750 12,850 12,950	172 174 176 178 180	125 126 127 128 129	125 126 127 128 129	18,951 19,051 19,151 19,251 19,351	19,050 19,150 19,250 19,350 19,450	309 313 317 321 325	223 225 227 229 231 nued on n	223 225 227 229 231

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f Your Taincome	axable	Th	Married/RDP e Tax For ing Status	rillig 8	If Your Talence	axable	Th	RDP Filing Jone Tax For Ing Status	muy; Q	If Your Ta	xable	Th	d of Housel e Tax For ing Status	
At Least	But Not Over	1 Or 3	2 Or 5	4 Is	At Least	But Not Over	1 Or 3	2 Or 5	4 Is	At Least	But Not Over	1 Or 3	2 Or 5	4 Is
19,451 19,551 19,651 19,751 19,851	19,550 19,650 19,750 19,850	329 333 337 341 345	233 235 237 239 241	233 235 237 239 241	26,451 26,551 26,651 26,751 26,851	26,550 26,650 26,750 26,850 26,950	609 613 617 621 625	373 375 377 379 381	373 375 377 379 381	33,451 33,551 33,651 33,751 33,851	33,550 33,650 33,750 33,850 33,950	972 978 984 990 996	513 515 517 519 521	513 515 517 519 521
19,951 20,051 20,151 20,251 20,351	20,150 20,250 20,350	349 353 357 361 365	243 245 247 249 251	243 245 247 249 251	26,951 27,051 27,151 27,251 27,351	27,050 27,150 27,250 27,350 27,450	629 633 637 641 645	383 385 387 389 391	383 385 387 389 391	33,951 34,051 34,151 34,251 34,351	34,050 34,150 34,250 34,350 34,450	1,002 1,008 1,014 1,020 1,026	523 525 527 529 531	523 525 527 529 531
20,451 20,551 20,651 20,751 20,851	20,750 20,850	369 373 377 381 385	253 255 257 259 261	253 255 257 259 261	27,451 27,551 27,651 27,751 27,851	27,550 27,650 27,750 27,850 27,950	649 653 657 661 665	393 395 397 399 401	393 395 397 399 401	34,451 34,551 34,651 34,751 34,851	34,550 34,650 34,750 34,850 34,950	1,032 1,038 1,044 1,050 1,056	533 535 537 539 541	533 535 537 539 541
20,951 21,051 21,151 21,251 21,351	21,150 21,250 21,350	389 393 397 401 405	263 265 267 269 271	263 265 267 269 271	27,951 28,051 28,151 28,251 28,351	28,050 28,150 28,250 28,350 28,450	669 673 677 681 685	403 405 407 409 411	403 405 407 409 411	34,951 35,051 35,151 35,251 35,351	35,050 35,150 35,250 35,350 35,450	1,062 1,068 1,074 1,080 1,086	543 545 547 549 551	543 545 547 549 551
21,451 21,551 21,651 21,751 21,851	21,850	409 413 417 421 425	273 275 277 279 281	273 275 277 279 281	28,451 28,551 28,651 28,751 28,851	28,550 28,650 28,750 28,850 28,950	689 693 697 701 705	413 415 417 419 421	413 415 417 419 421	35,451 35,551 35,651 35,751 35,851	35,550 35,650 35,750 35,850 35,950	1,092 1,098 1,104 1,110 1,116	553 555 557 559 561	553 555 557 559 561
21,951 22,051 22,151 22,251 22,351	22,250 22,350	429 433 437 441 445	283 285 287 289 291	283 285 287 289 291	28,951 29,051 29,151 29,251 29,351	29,050 29,150 29,250 29,350 29,450	709 713 717 721 726	423 425 427 429 431	423 425 427 429 431	35,951 36,051 36,151 36,251 36,351	36,050 36,150 36,250 36,350 36,450	1,122 1,128 1,134 1,140 1,146	563 565 567 569 571	563 565 567 569 571
22,451 22,551 22,651 22,751 22,851	22,650 22,750 22,850	449 453 457 461 465	293 295 297 299 301	293 295 297 299 301	29,451 29,551 29,651 29,751 29,851	29,550 29,650 29,750 29,850 29,950	732 738 744 750 756	433 435 437 439 441	433 435 437 439 441	36,451 36,551 36,651 36,751 36,851	36,550 36,650 36,750 36,850 36,950	1,152 1,158 1,164 1,170 1,176	573 575 577 579 581	573 575 577 579 581
22,951 23,051 23,151 23,251 23,351	23,050 23,150 23,250 23,350	469 473 477 481 485	303 305 307 309 311	303 305 307 309 311	29,951 30,051 30,151 30,251 30,351	30,050 30,150 30,250 30,350 30,450	762 768 774 780 786	443 445 447 449 451	443 445 447 449 451	36,951 37,051 37,151 37,251 37,351	37,050 37,150 37,250 37,350 37,450	1,182 1,188 1,194 1,200 1,206	583 585 587 591 595	583 585 587 590 594
23,451 23,551 23,651 23,751 23,851	23,750 23,850	489 493 497 501 505	313 315 317 319 321	313 315 317 319 321	30,451 30,551 30,651 30,751 30,851	30,550 30,650 30,750 30,850 30,950	792 798 804 810 816	453 455 457 459 461	453 455 457 459 461	37,451 37,551 37,651 37,751 37,851	37,550 37,650 37,750 37,850 37,950	1,212 1,218 1,224 1,230 1,236	599 603 607 611 615	598 602 606 610 614
23,951 24,051 24,151 24,251 24,351	24,150 24,250	509 513 517 521 525	323 325 327 329 331	323 325 327 329 331	30,951 31,051 31,151 31,251 31,351	31,050 31,150 31,250 31,350 31,450	822 828 834 840 846	463 465 467 469 471	463 465 467 469 471	37,951 38,051 38,151 38,251 38,351	38,050 38,150 38,250 38,350 38,450	1,242 1,248 1,254 1,260 1,266	619 623 627 631 635	618 622 626 630 634
24,451 24,551 24,651 24,751 24,851	24,650 24,750 24,850	529 533 537 541 545	333 335 337 339 341	333 335 337 339 341	31,451 31,551 31,651 31,751 31,851	31,550 31,650 31,750 31,850 31,950	852 858 864 870 876	473 475 477 479 481	473 475 477 479 481	38,451 38,551 38,651 38,751 38,851	38,550 38,650 38,750 38,850 38,950	1,272 1,278 1,284 1,290 1,296	639 643 647 651 655	638 642 646 650 654
24,951 25,051 25,151 25,251 25,351	25,050 25,150 25,250 25,350	549 553 557 561 565	343 345 347 349 351	343 345 347 349 351	31,951 32,051 32,151 32,251 32,351	32,050 32,150 32,250 32,350 32,450	882 888 894 900 906	483 485 487 489 491	483 485 487 489 491	38,951 39,051 39,151 39,251 39,351	39,050 39,150 39,250 39,350 39,450	1,302 1,308 1,314 1,320 1,326	659 663 667 671 675	658 662 666 670 674
25,451 25,551 25,651 25,751 25,851	25,550 25,650 25,750 25,850	569 573 577 581 585	353 355 357 359 361	353 355 357 359 361	32,451 32,551 32,651 32,751 32,851	32,550 32,650 32,750 32,850 32,950	912 918 924 930 936	493 495 497 499 501	493 495 497 499 501	39,451 39,551 39,651 39,751 39,851	39,550 39,650 39,750 39,850 39,950	1,332 1,338 1,344 1,350 1,356	679 683 687 691 695	678 682 686 690 694
25,951 26,051 26,151 26,251 26,351	26,050 26,150 26,250 26,350	589 593 597 601 605	363 365 367 369 371	363 365 367 369 371	32,951 33,051 33,151 33,251 33,351	33,050 33,150 33,250 33,350 33,450	942 948 954 960 966	503 505 507 509 511	503 505 507 509 511	39,951 40,051 40,151 40,251 40,351	40,050 40,150 40,250 40,350 40,450	1,362 1,368 1,374 1,380 1,386	699 703 707 711 715	698 702 706 710 714

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	atus: 1 or 3			Filing S				RDP Filing .	Jointly; Q	1			d of House	
f Your T			e Tax For ng Status		If Your T			ne Tax For ing Status	i	If Your Ta			e Tax For ng Status	
\t .east	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,392	719	718	47,451	47,550	1,946	999	998	54,451	54,550	2,545	1,279	1,40
40,551 40,651		1,398 1,404	723 727	722 726	47,551 47,651	47,650 47,750	1,954 1,962	1,003 1,007	1,002 1,006	54,551 54,651	54,650 54,750	2,554 2,564	1,283 1,287	1,41 1,42
40,751 40,851		1,410 1,418	731 735	730 734	47,751 47,851	47,850 47,950	1,970 1,978	1,011 1,015	1,010 1,014	54,751 54,851	54,850 54,950	2,573 2,582	1,291 1,295	1,42 1,43
40,951		1,426	739	738	47,951	48,050	1,986	1,019	1,019	54,951	55,050	2,592	1,299	1,43
41,051 41,151		1,434 1,442	743 747	742 746	48,051 48,151	48,150 48,250	1,994 2,002	1,023 1,027	1,025 1,031	55,051 55,151	55,150 55,250	2,601 2,610	1,303 1,307	1,44 1,45
41,251	41,350	1,450	751	750	48,251	48,350	2,010	1,031	1,037	55,251	55,350	2,619	1,311	1,45
41,351 41,451		1,458 1,466	755 759	754 758	48,351 48,451	48,450 48,550	2,018	1,035 1,039	1,043	55,351 55,451	55,450 55,550	2,629	1,315 1,319	1,46
41,551	41,650	1,474	763	762	48,551	48,650	2,034	1,043	1,055	55,551	55,650	2,647	1,323	1,47
41,651 41,751		1,482 1,490	767 771	766 770	48,651 48,751	48,750 48,850	2,042 2,050	1,047 1,051	1,061 1,067	55,651 55,751	55,750 55,850	2,657 2,666	1,327 1,331	1,48 1,48
41,851	41,950	1,498	775	774	48,851	48,950	2,058	1,055	1,073	55,851	55,950	2,675	1,335	1,49
41,951 42,051		1,506 1,514	779 783	778 782	48,951 49,051	49,050 49,150	2,066 2,074	1,059 1,063	1,079 1,085	55,951 56,051	56,050 56,150	2,685 2,694	1,339 1,343	1,49 1,50
42,151	42,250	1,522	787	786	49,151	49,250	2,082	1,067	1,091	56,151	56,250	2,703	1,347	1,51
42,251 42,351	42,350 42,450	1,530 1,538	791 795	790 794	49,251 49,351	49,350 49,450	2,090 2,098	1,071 1,075	1,097 1,103	56,251 56,351	56,350 56,450	2,712 2,722	1,351 1,355	1,51 1,52
42,451		1,546	799	798	49,451	49,550	2,106	1,079	1,109	56,451	56,550	2,731	1,359	1,52
42,551 42,651		1,554 1,562	803 807	802 806	49,551 49,651	49,650 49,750	2,114 2,122	1,083 1,087	1,115 1,121	56,551 56,651	56,650 56,750	2,740 2,750	1,363 1,367	1,53 1,54
42,751 42,851		1,570 1,578	811 815	810 814	49,751 49,851	49,850 49,950	2,130 2,138	1,091 1,095	1,127 1,133	56,751 56,851	56,850 56,950	2,759 2,768	1,371 1,375	1,54 1,55
42,951		1,586	819	818	49,951	50,050	2,146	1,099	1,139	56,951	57,050	2,778	1,379	1,55
43,051 43,151		1,594 1,602	823 827	822 826	50,051 50,151	50,150 50,250	2,154 2,162	1,103 1,107	1,145 1,151	57,051 57,151	57,150 57,250	2,787 2,796	1,383 1,387	1,56 1,57
43,251	43,350	1,610	831	830	50,251	50,350	2,170	1,111	1,157	57,251	57,350	2,805	1,391	1,57
43,351 43,451		1,618 1,626	835 839	834 838	50,351 50,451	50,450 50,550	2,178 2,186	1,115 1,119	1,163 1,169	57,351 57,451	57,450 57,550	2,815 2,824	1,395	1,58
43,551	43,650	1,634	843	842	50,551	50,650	2,194	1,123	1,175	57,551	57,650	2,833	1,403	1,59
43,651 43,751		1,642 1,650	847 851	846 850	50,651 50,751	50,750 50,850	2,202 2,210	1,127 1,131	1,181 1,187	57,651 57,751	57,750 57,850	2,843 2,852	1,407 1,411	1,60 1,60
43,851		1,658	855	854	50,851	50,950	2,218	1,135	1,193	57,851	57,950	2,861	1,415	1,61
43,951 44,051		1,666 1,674	859 863	858 862	50,951 51,051	51,050 51,150	2,226 2,234	1,139 1,143	1,199 1,205	57,951 58,051	58,050 58,150	2,871 2,880	1,419 1,423	1,61 1,62
44,151 44,251		1,682 1,690	867 871	866 870	51,151 51,251	51,250 51,350	2,242 2,250	1,147 1,151	1,211 1,217	58,151 58,251	58,250 58,350	2,889 2,898	1,427 1,431	1,63 1,63
44,351		1,698	875	874	51,351	51,450	2,258	1,155	1,223	58,351	58,450	2,908	1,435	1,64
44,451 44,551		1,706 1,714	879 883	878 882	51,451 51,551	51,550 51,650	2,266 2,275	1,159 1,163	1,229 1,235	58,451 58,551	58,550 58,650	2,917 2,926	1,439 1,443	1,64 1,65
44,651	44,750	1,722	887	886	51,651	51,750	2,285	1,167	1,241	58,651	58,750	2,936	1,447	1,66
44,751 44,851		1,730 1,738	891 895	890 894	51,751	51,850 51,950	2,294	1,171 1,175	1,247 1,253	58,751	58,850 58,950	2,945 2,954	1,452 1,458	1,66
44,951	45,050	1,746	899	898	51,951	52,050	2,313	1,179	1,259	58,951	59,050	2,964	1,464	1,67
45,051 45,151	45,250	1,754 1,762	903 907	902 906	52,051 52,151	52,150 52,250	2,322 2,331	1,183 1,187	1,265 1,271	59,051 59,151	59,150 59,250	2,973 2,982	1,470 1,476	1,68 1,69
45,251 45,351	45,350 45,450	1,770 1,778	911 915	910 914	52,251 52,351	52,350 52,450	2,340 2,350	1,191 1,195	1,277 1,283	59,251 59,351	59,350 59,450	2,991 3,001	1,482 1,488	1,69 1,70
45,451		1,786	919	918	52,451	52,550	2,359	1,199	1,289	59,451	59,550	3,010	1,494	1.71
45,551 45,651	45,650	1,794 1,802	923 927	922 926	52,551 52,651	52,650 52,750	2,368 2,378	1,203 1,207	1,295 1,301	59,551 59,651	59,650 59,750	3,019 3,029	1,500 1,506	1,71 1,72 1,73
45,751	45,850	1,810	931	930	52,751	52,850	2,387	1,211	1,307	59,751	59,850	3,038	1,512	1,72
45,851 45,951		1,818 1,826	935 939	934 938	52,851 52,951	52,950 53,050	2,396 2,406	1,215 1,219	1,313 1,319	59,851 59,951	59,950 60,050	3,047	1,518 1,524	1,74 1,75
46,051	46,150	1,834	943	942	53,051	53,150	2,415	1,223	1.325	60,051	60,150	3,066	1,530	1.75
46,151 46,251	46,250 46,350	1,842 1,850	947 951	946 950	53,151 53,251	53,250 53,350	2,424 2,433	1,227 1,231	1,331 1,337	60,151 60,251	60,250 60,350	3,075 3,084	1,536 1,542	1,76 1,77
46,351	46,450	1,858	955	954	53,351	53,450	2,443	1,235	1,343	60,351	60,450	3,094	1,548	1,78
46,451 46,551	46,550 46,650	1,866 1,874	959 963	958 962	53,451 53,551	53,550 53,650	2,452 2,461	1,239 1,243	1,349 1,355	60,451 60,551	60,550 60,650	3,103 3,112	1,554 1,560	1,79 1,79
46,651 46,751	46,750	1,882 1,890	967 971	966 970	53,651 53,751	53,750 53,850	2,471 2,480	1,247 1,251	1,361 1,367	60,651 60,751	60,750 60,850	3,122 3,131	1,566 1,572	1,80 1,81
46,751 46,851		1,898	975	970	53,851	53,950	2,480	1,251	1,367	60,751	60,950	3,131	1,572	1,81
46,951 47,051		1,906 1,914	979 983	978 982	53,951 54,051	54,050 54,150	2,499 2,508	1,259 1,263	1,379 1,385	60,951 61,051	61,050 61,150	3,150 3,159	1,584 1,590	1,83 1,83
47,151	47,250	1,922	987	986	54,151	54,250	2,517	1,267	1,391	61,151	61,250	3,168	1,596	1,84
47,251 47,351		1,930 1,938	991 995	990 994	54,251 54,351	54,350 54,450	2,526 2,536	1,271 1,275	1,397 1,403	61,251 61,351	61,350 61,450	3,177 3,187	1,602 1,608	1,85 1,86
											<u> </u>		nued on r	

	atus: 1 or 3			P Filing S	1			RDP Filing J	iointly; Q	1			d of House	
Your T			e Tax For ing Status		If Your Ta Income			ne Tax For ing Status		If Your Ta			e Tax For ing Status	
t east	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	ı I
61,451	61,550	3,196	1,614	1,871	68,451	68,550	3,847	2,034	2,431	75,451	75,550	4,498	2,454	3,06
61,551 61,651		3,205 3,215	1,620 1,626	1,879 1,887	68,551 68,651	68,650 68,750	3,856 3,866	2,040 2,046	2,439 2,447	75,551 75,651	75,650 75,750	4,507 4,517	2,460 2,466	3,07 3,07
61,751 61,851	61,850	3,224 3,233	1,632 1,638	1,895 1,903	68,751 68,851	68,850 68,950	3,875 3,884	2,052 2,058	2,455 2,463	75,751 75,851	75,850 75,950	4,526 4,535	2,472 2,478	3,08
61,951		3,243	1,644	1,911	68,951	69,050	3,894	2,064	2,471	75,951	76,050	4,545	2,484	3,10
32,051	62,150	3,252	1,650	1,919	69,051	69,150	3,903	2,070	2,479	76,051	76,150	4,554	2,490	3,11
52,151 52,251	62,350	3,261 3,270	1,656 1,662	1,927 1,935	69,151 69,251	69,250 69,350	3,912 3,921	2,076 2,082	2,487 2,495	76,151 76,251	76,250 76,350	4,563 4,572	2,496 2,502	3,12 3,13
32,351		3,280	1,668	1,943	69,351	69,450	3,931	2,088	2,503	76,351	76,450	4,582	2,508	3,14
62,451 62,551	62,650	3,289 3,298	1,674 1,680	1,951 1,959	69,451 69,551	69,550 69,650	3,940 3,949	2,094 2,100	2,511 2,519	76,451 76,551	76,550 76,650	4,591 4,600	2,514 2,520	3,19 3,10
32,651 32,751		3,308 3,317	1,686 1,692	1,967 1,975	69,651 69,751	69,750 69,850	3,959 3,968	2,106 2,112	2,527 2,535	76,651 76,751	76,750 76,850	4,610 4,619	2,526 2,532	3,1 3,1
2,851		3,326	1,698	1,983	69,851	69,950	3,977	2,118	2,543	76,851	76,950	4,628	2,538	3,19
32,951 33,051	63,050 63,150	3,336 3,345	1,704 1,710	1,991 1,999	69,951 70,051	70,050 70,150	3,987 3,996	2,124 2,130	2,551 2,559	76,951 77,051	77,050 77,150	4,638 4,647	2,544 2,550	3,20 3,2
33,151	63,250	3,354	1,716	2,007	70,151	70,250	4,005	2,136	2,568	77,151	77,250	4,656	2,556	3,2
3,251 3,351	63,350 63,450	3,363 3,373	1,722 1,728	2,015 2,023	70,251 70,351	70,350 70,450	4,014 4,024	2,142 2,148	2,577 2,587	77,251 77,351	77,350 77,450	4,665 4,675	2,562 2,568	3,2; 3,2;
3,451		3,382	1,734	2,031	70,451	70,550	4,033	2,154	2,596	77,451	77,550	4,684	2,574	3,2
3,551 3,651	63,650 63,750	3,391 3,401	1,740 1,746	2,039 2,047	70,551 70,651	70,650 70,750	4,042 4,052	2,160 2,166	2,605 2,614	77,551 77,651	77,650 77,750	4,693 4,703	2,580 2,586	3,2 3,2
3,751 3,851	63,850	3,410 3,419	1,752 1,758	2,055 2,063	70,751 70,851	70,850 70,950	4,061 4,070	2,172 2,178	2,624 2,633	77,751 77,851	77,850 77,950	4,712 4,721	2,592 2,598	3,2 3,2
3,951		3,429	1,764	2,071	70,951	71,050	4,080	2,184	2,642	77,951	78,050	4,731	2,604	3,2
4,051 4,151	64,150	3,438 3,447	1,770 1,776	2,079 2,087	71,051 71,151	71,150 71,250	4,089 4,098	2,190 2,196	2,652 2,661	78,051 78,151	78,150 78,250	4,740 4,749	2,610 2,616	3,3 3,3
4,251	64,350	3,456	1,782	2,095	71,251	71,350	4,107	2,202	2,670	78,251	78,350	4,758	2,622	3,3
4,351		3,466	1,788 1,794	2,103	71,351 71,451	71,450 71,550	4,117 4,126	2,208	2,680	78,351 78,451	78,450 78,550	4,768	2,628	3,3
4,451 4,551	64,650	3,484	1,800	2,119	71,551	71,650	4,135	2,220	2,698	78,551	78,650	4,777 4,786	2,640	3.3
4,651 4,751		3,494 3,503	1,806 1,812	2,127 2,135	71,651 71,751	71,750 71,850	4,145 4,154	2,226 2,232	2,707 2,717	78,651 78,751	78,750 78,850	4,796 4,805	2,646 2,652	3,3 3,3
4,851	64,950	3,512	1,818	2,143	71,851	71,950	4,163	2,238	2,726	78,851	78,950	4,814	2,658	3,3
64,951 65,051	65,050 65,150	3,522 3,531	1,824 1,830	2,151 2,159	71,951 72,051	72,050 72,150	4,173 4,182	2,244 2,250	2,735 2,745	78,951 79,051	79,050 79,150	4,824 4,833	2,664 2,670	3,3 3,3
5,151	65,250	3,540 3,549	1,836	2,167 2,175	72,151	72,250	4,191	2,256	2,754	79,151	79,250	4,842	2,676	3,4 3,4
55,251 55,351		3,559	1,842 1,848	2,173	72,251 72,351	72,350 72,450	4,200 4,210	2,262 2,268	2,763 2,773	79,251 79,351	79,350 79,450	4,851 4,861	2,682 2,688	3,4
5,451	65,550 65,650	3,568 3,577	1,854 1,860	2,191 2,199	72,451 72,551	72,550 72,650	4,219 4,228	2,274 2,280	2,782 2,791	79,451 79,551	79,550 79,650	4,870 4,879	2,694 2,700	3,4
65,551 65,651		3,587	1,866	2,207	72,651	72,050 72,750	4,228	2,286	2,791	79,651	79,750	4,889	2,700	3,4 3,4
55,751 55,851		3,596 3,605	1,872 1,878	2,215 2,223	72,751 72,851	72,850 72,950	4,247 4,256	2,292 2,298	2,810 2,819	79,751 79,851	79,850 79,950	4,898 4,907	2,712 2,718	3,4 3,4
55,951	66,050	3,615	1,884	2.231	72,951	73,050	4,266	2,304	2,828	79,951	80,050	4,917	2,724	3,4
66,051 66,151	66,150	3,624 3,633	1,890 1,896	2,239 2,247	73,051 73,151	73,150 73,250	4,275 4,284	2,310 2,316	2,838 2,847	80,051 80,151	80,150 80,250	4,926 4,935	2,730 2,736	3,4 3,4
6,251 6,351	66,350	3,642 3,652	1,902 1,908	2,255 2,263	73,251 73,351	73,350 73,450	4,293 4,303	2,322 2,328	2,856 2,866	80,251 80,351	80,350 80,450	4,944 4,954	2,742 2,748	3,5 3,5
6,451		3,661	1,914	2.271	73,451	73,550	4,303	2,334	2,875	80,451	80,550	4,963	2,754	3.5
6,551 6,651	66,650	3,670 3,680	1,920 1,926	2.279	73,551 73,651	73,650 73,750	4,321 4,331	2,340 2,346	2,884 2,893	80,551 80,651	80,650 80,750	4,972 4,982	2,760 2,766	3.5
6,751	66,850	3,689	1,932	2,287 2,295	73,751	73,850	4,340	2,352	2,903	80,751	80,850	4,991	2,772	3,5 3,5
6,851 6,951		3,698	1,938 1,944	2,303	73,851 73,951	73,950 74,050	4,349 4,359	2,358	2,912	80,851 80,951	80,950 81,050	5,000	2,778	3,5
7.051	67.150	3,717	1,950	2.319	74,051	74,150	4,368	2,370	2.931	81,051	81,150	5,019	2,790	3,5 3,5 3,5
7,151 7,251	67,350	3,726 3,735	1,956 1,962	2,327 2,335	74,151 74,251	74,250 74,350	4,377 4,386	2,376 2,382	2,940 2,949	81,151 81,251	81,250 81,350	5,028 5,037	2,796 2,802	3,5 3,6
7,351	67,450	3,745	1,968	2,343	74,351	74,450	4,396	2,388	2,959	81,351	81,450	5,047	2,808	3,6
7,451 7,551	67,650	3,754 3,763	1,974 1,980	2,351 2,359	74,451 74,551	74,550 74,650	4,405 4,414	2,394 2,400	2,968 2,977	81,451 81,551	81,550 81,650	5,056 5,065	2,814 2,821	3,6 3,6
7,651 7,751	67,750	3,773 3,782	1,986 1,992	2,367 2,375	74,651 74,751	74,750 74,850	4,424 4,433	2,406 2,412	2,986 2,996	81,651 81,751	81,750 81,850	5,075 5,084	2,829 2,837	3,6 3,6
57,751 57,851	67,950	3,782	1,998	2,375	74,751	74,850	4,442	2,412	3,005	81,851	81,950	5,084	2,845	3,6
7,951 8,051	68,050 68,150	3,801 3,810	2,004 2,010	2,391 2,399	74,951 75,051	75,050 75,150	4,452	2,424	3,014 3,024	81,951 82,051	82,050 82,150	5,103 5,112	2,853	3,6 3,6
8,151	68,250	3,819	2,016	2,407	75,151	75,250	4,461 4,470	2,430 2,436	3,033	82,151	82,250	5,121	2,861 2,869	3.6
8,251 8,351		3,828 3,838	2,022 2,028	2,415 2,423	75,251 75,351	75,350 75,450	4,479 4,489	2,442 2,448	3,042 3,052	82,251 82,351	82,350 82,450	5,130 5,140	2,877 2,885	3,69 3,70
	,	,			, ,	,	,		, -	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		nued on r	

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Filing status: 1 or 3 (Single; Married/RDP Filing S			Separately) 2 or 5 (Married/RDP Filing Jointly; Qu					ualifying Widow(er)) 4 (Ho		4 (Hea	lead of Household)			
If Your T	_		e Tax For ng Status		If Your Taxable Income Is			ne Tax For ing Status		If Your Ta Income	_		ne Tax For ing Status	
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451 82,551 82,651 82,751 82,851	82,650 82,750 82,850	5,149 5,158 5,168 5,177 5,186	2,893 2,901 2,909 2,917 2,925	3,712 3,721 3,730 3,740 3,749	88,951 89,051 89,151 89,251 89,351	89,050 89,150 89,250 89,350 89,450	5,754 5,763 5,772 5,781 5,791	3,413 3,421 3,429 3,437 3,445	4,316 4,326 4,335 4,344 4,354	95,451 95,551 95,651 95,751 95,851	95,550 95,650 95,750 95,850 95,950	6,358 6,367 6,377 6,386 6,395	3,933 3,941 3,949 3,957 3,965	4,921 4,930 4,939 4,949 4,958
82,951 83,051 83,151 83,251 83,351	83,150 83,250 83,350	5,196 5,205 5,214 5,223 5,233	2,933 2,941 2,949 2,957 2,965	3,758 3,768 3,777 3,786 3,796	89,451 89,551 89,651 89,751 89,851	89,550 89,650 89,750 89,850 89,950	5,800 5,809 5,819 5,828 5,837	3,453 3,461 3,469 3,477 3,485	4,363 4,372 4,381 4,391 4,400	95,951 96,051 96,151 96,251 96,351	96,050 96,150 96,250 96,350 96,450	6,405 6,414 6,423 6,432 6,442	3,973 3,981 3,989 3,997 4,005	4,967 4,977 4,986 4,995 5,005
83,451 83,551 83,651 83,751 83,851	83,650 83,750 83,850	5,242 5,251 5,261 5,270 5,279	2,973 2,981 2,989 2,997 3,005	3,805 3,814 3,823 3,833 3,842	89,951 90,051 90,151 90,251 90,351	90,050 90,150 90,250 90,350 90,450	5,847 5,856 5,865 5,874 5,884	3,493 3,501 3,509 3,517 3,525	4,409 4,419 4,428 4,437 4,447	96,451 96,551 96,651 96,751 96,851	96,550 96,650 96,750 96,850 96,950	6,451 6,460 6,470 6,479 6,488	4,013 4,021 4,029 4,037 4,045	5,014 5,023 5,032 5,042 5,051
83,951 84,051 84,151 84,251 84,351	84,150 84,250 84,350	5,289 5,298 5,307 5,316 5,326	3,013 3,021 3,029 3,037 3,045	3,851 3,861 3,870 3,879 3,889	90,451 90,551 90,651 90,751 90,851	90,550 90,650 90,750 90,850 90,950	5,893 5,902 5,912 5,921 5,930	3,533 3,541 3,549 3,557 3,565	4,456 4,465 4,474 4,484 4,493	96,951 97,051 97,151 97,251 97,351	97,050 97,150 97,250 97,350 97,450	6,498 6,507 6,516 6,525 6,535	4,053 4,061 4,069 4,077 4,085	5,060 5,070 5,079 5,088 5,098
84,451 84,551 84,651 84,751 84,851	84,650 84,750 84,850	5,335 5,344 5,354 5,363 5,372	3,053 3,061 3,069 3,077 3,085	3,898 3,907 3,916 3,926 3,935	90,951 91,051 91,151 91,251 91,351	91,050 91,150 91,250 91,350 91,450	5,940 5,949 5,958 5,967 5,977	3,573 3,581 3,589 3,597 3,605	4,502 4,512 4,521 4,530 4,540	97,451 97,551 97,651 97,751 97,851	97,550 97,650 97,750 97,850 97,950	6,544 6,553 6,563 6,572 6,581	4,093 4,101 4,109 4,117 4,125	5,107 5,116 5,125 5,135 5,144
84,951 85,051 85,151 85,251 85,351	85,150 85,250 85,350	5,382 5,391 5,400 5,409 5,419	3,093 3,101 3,109 3,117 3,125	3,944 3,954 3,963 3,972 3,982	91,451 91,551 91,651 91,751 91,851	91,550 91,650 91,750 91,850 91,950	5,986 5,995 6,005 6,014 6,023	3,613 3,621 3,629 3,637 3,645	4,549 4,558 4,567 4,577 4,586	97,951 98,051 98,151 98,251 98,351	98,050 98,150 98,250 98,350 98,450	6,591 6,600 6,609 6,618 6,628	4,133 4,141 4,149 4,157 4,165	5,153 5,163 5,172 5,181 5,191
85,451 85,551 85,651 85,751 85,851	85,650 85,750 85,850	5,428 5,437 5,447 5,456 5,465	3,133 3,141 3,149 3,157 3,165	3,991 4,000 4,009 4,019 4,028	91,951 92,051 92,151 92,251 92,351	92,050 92,150 92,250 92,350 92,450	6,033 6,042 6,051 6,060 6,070	3,653 3,661 3,669 3,677 3,685	4,595 4,605 4,614 4,623 4,633	98,451 98,551 98,651 98,751 98,851	98,550 98,650 98,750 98,850 98,950	6,637 6,646 6,656 6,665 6,674	4,173 4,181 4,189 4,197 4,205	5,200 5,209 5,218 5,228 5,237
85,951 86,051 86,151 86,251 86,351	86,150 86,250 86,350	5,475 5,484 5,493 5,502 5,512	3,173 3,181 3,189 3,197 3,205	4,037 4,047 4,056 4,065 4,075	92,451 92,551 92,651 92,751 92,851	92,550 92,650 92,750 92,850 92,950	6,079 6,088 6,098 6,107 6,116	3,693 3,701 3,709 3,717 3,725	4,642 4,651 4,660 4,670 4,679	98,951 99,051 99,151 99,251 99,351	99,050 99,150 99,250 99,350 99,450	6,684 6,693 6,702 6,711 6,721	4,213 4,221 4,229 4,237 4,245	5,246 5,256 5,265 5,274 5,284
86,451 86,551 86,651 86,751 86,851	86,650 86,750 86,850	5,521 5,530 5,540 5,549 5,558	3,213 3,221 3,229 3,237 3,245	4,084 4,093 4,102 4,112 4,121	92,951 93,051 93,151 93,251 93,351	93,050 93,150 93,250 93,350 93,450	6,126 6,135 6,144 6,153 6,163	3,733 3,741 3,749 3,757 3,765	4,688 4,698 4,707 4,716 4,726	99,451 99,551 99,651 99,751 99,851	99,550 99,650 99,750 99,850 99,950	6,730 6,739 6,749 6,758 6,767	4,253 4,261 4,269 4,277 4,285	5,293 5,302 5,311 5,321 5,330
86,951 87,051 87,151 87,251 87,351	87,150 87,250 87,350	5,568 5,577 5,586 5,595 5,605	3,253 3,261 3,269 3,277 3,285	4,130 4,140 4,149 4,158 4,168	93,451 93,551 93,651 93,751 93,851	93,550 93,650 93,750 93,850 93,950	6,172 6,181 6,191 6,200 6,209	3,773 3,781 3,789 3,797 3,805	4,735 4,744 4,753 4,763 4,772		100,000 3100,000 YO ING THE TA			
87,451 87,551 87,651 87,751 87,851	87,650 87,750 87,850	5,614 5,623 5,633 5,642 5,651	3,293 3,301 3,309 3,317 3,325	4,177 4,186 4,195 4,205 4,214	93,951 94,051 94,151 94,251 94,351	94,050 94,150 94,250 94,350 94,450	6,219 6,228 6,237 6,246 6,256	3,813 3,821 3,829 3,837 3,845	4,781 4,791 4,800 4,809 4,819					
87,951 88,051 88,151 88,251 88,351	88,250 88,350	5,661 5,670 5,679 5,688 5,698	3,333 3,341 3,349 3,357 3,365	4,223 4,233 4,242 4,251 4,261	94,451 94,551 94,651 94,751 94,851	94,550 94,650 94,750 94,850 94,950	6,265 6,274 6,284 6,293 6,302	3,853 3,861 3,869 3,877 3,885	4,828 4,837 4,846 4,856 4,865					
88,451 88,551 88,651 88,751 88,851	88,650 88,750 88,850	5,707 5,716 5,726 5,735 5,744	3,373 3,381 3,389 3,397 3,405	4,270 4,279 4,288 4,298 4,307	94,951 95,051 95,151 95,251 95,351	95,050 95,150 95,250 95,350 95,450	6,312 6,321 6,330 6,339 6,349	3,893 3,901 3,909 3,917 3,925	4,874 4,884 4,893 4,902 4,912					

2015 California Tax Rate Schedules



To e-file and eliminate the math, go to ftb.ca.gov. To figure your tax online, go to ftb.ca.gov and search for tax calculator.

Use only if your taxable income on Long Form 540NR, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540NR, line 19 is over – But not over –	Enter on Form 540NR, line 31	of the amount over –
Schedule X – Use if your filing status is Single or Married/RDP Filing Separately	\$ 0 \$ 7,850	\$ 0.00 + 1.00%	\$ 0
	7,850 18,610	78.50 + 2.00%	7,850
	18,610 29,372	293.70 + 4.00%	18,610
	29,372 40,773	724.18 + 6.00%	29,372
	40,773 51,530	1,408.24 + 8.00%	40,773
	51,530 263,222	2,268.80 + 9.30%	51,530
	263,222 315,866	21,956.16 + 10.30%	263,222
	315,866 526,443	27,378.49 + 11.30%	315,866
	526,443 AND OVER	51,173.69 + 12.30%	526,443
Schedule Y – Use if your filing status is Married/RDP Filing Jointly or Qualifying Widow(er) with Dependent Child	\$ 0 \$ 15,700	\$ 0.00 + 1.00%	\$ 0
	15,700 37,220	157.00 + 2.00%	15,700
	37,220 58,744	587.40 + 4.00%	37,220
	58,744 81,546	1,448.36 + 6.00%	58,744
	81,546 103,060	2,816.48 + 8.00%	81,546
	103,060 526,444	4,537.60 + 9.30%	103,060
	526,444 631,732	43,912.31 + 10.30%	526,444
	631,732 1,052,886	54,756.97 + 11.30%	631,732
	1,052,886 AND OVER	102,347.37 + 12.30%	1,052,886
Schedule Z – Use if your filing status is Head of Household	\$ 0 \$ 15,710	\$ 0.00 + 1.00%	\$ 0
	15,710 37,221	157.10 + 2.00%	15,710
	37,221 47,982	587.32 + 4.00%	37,221
	47,982 59,383	1,017.76 + 6.00%	47,982
	59,383 70,142	1,701.82 + 8.00%	59,383
	70,142 357,981	2,562.54 + 9.30%	70,142
	357,981 429,578	29,331.57 + 10.30%	357,981
	429,578 715,962	36,706.06 + 11.30%	429,578

How to Figure Tax Using the 2015 California Tax Rate Schedules

715,962

Example: Chris and Pat Smith are filing a joint tax return using Long Form 540NR. Their taxable income on Long Form 540NR, line 19 is \$125,000.

AND OVER

69,067.45 + 12.30%

715,962

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000.

		Example	Your Income
Step 2:	They subtract the amount at the beginning of their range from their taxable income.	\$125,000 - 103,060 \$ 21,940	\$ - \$
Step 3:	They multiply the result from Step 2 by the percentage for their range.	\$ 21,940 x .0930 \$2,040.42	\$ *
Step 4:	They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$6,578 on Form 540NR, line 31.	\$4,537.60 + 2,040.42 \$6,578.02	\$ + \$

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How To Get California Tax Information

Where To Get Income Tax Forms and Publications

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By phone – To order California tax forms and publications:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call 800.338.0505.
- · Select "Personal Income Tax."
- Select "Forms and Publications."
- · Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

In person – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

By mail - Write to:

TAX FORMS REQUEST UNIT FRANCHISE TAX BOARD PO BOX 307 RANCHO CORDOVA CA 95741-0307

Letters

If you write to us, be sure your letter includes your social security number (SSN), or individual taxpayer identification number (ITIN), and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD PO BOX 942840 SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the tax return.

Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of your state tax system. FTB 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable. See "Where To Get Income Tax Forms and Publications."

Privacy Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Reasons for Information Requests — We ask for return information so that we can administer the tax law fairly and correctly.

Rights and Responsibility – You have the right to see our records that contain your personal information. To obtain information about your records, you may write to:

DISCLOSURE OFFICER MS A181 FRANCHISE TAX BOARD PO BOX 1468 SACRAMENTO. CA 95812-1468

or call: 800.852.5711 within the United States, or 916.845.6500 outside of the United States.

Your Responsibility — California Revenue and Taxation Code Sections 18501 and 18621 require you to file a return on the forms we prescribe if you meet certain requirements. It is mandatory that you furnish all requested information. You may be charged penalties and interest, and in certain cases, you may be criminally prosecuted if you do not provide the information we ask for, or you provide fraudulent information.

Information Disclosures – As provided by law, we may give your tax information to other tax officials to determine your tax liability or collect tax amounts you owe. If you owe the Franchise Tax Board money we may also give your information to employers, financial institutions, county recorders, or others who hold assets belonging to you.

For full text of Franchise Tax Board's Privacy Notice, get FTB 1131 ENG/SP.

Need help with your tax return?

We provide free assistance to individuals with limited income and/or over the age of 60 who need help in completing simple federal and state income tax returns. For more information, go to **ftb.ca.gov** and search for **vita**.



The window to your information . . . MyFTB Account

MyFTB Account is a secure online service allowing you to:

- View estimated tax payments, recent payments made, and the total balance due on your account.
- Look up your California wage and withholding and FTB-issued 1099-G and 1099-INT records.
- Update your mailing address and phone number
- Pay online with Web Pay.
- Link to additional services offered by FTB:
 - File your tax return with CalFile
 - Apply for an installment agreement
 - Check your refund status

- Request a paper copy of your filed tax return
- Sign-up for estimated tax payment email reminders

Go to ftb.ca.gov and search for myftb account.



Automated Phone Service

(Keep This Booklet For Future Use)

Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California Taxes and to order current year Personal Income Tax Forms and Publications.

You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the **United States**

> 916.845.6500 from outside the United States

Answers To Tax Questions

Call our automated phone service, select "Personal Income Tax Information," then "Frequently Asked Questions," and enter the 3-digit code.

Code Filing Assistance

- 100 Do I need to file a tax return?
- Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 201 How can I get an extension to file?
- What is the nonrefundable renter's credit and how do I qualify?
- I never received a Form W-2. What do I do?
- I have no withholding taken out. What do
- Do I have to attach a copy of my federal tax return?
- 209 I lived in California for part of the year. Do I have to file a tax return?
- I did not live in California. Do I have to file a tax return?
- Who qualifies me to use the head of household filing status?
- How much can I deduct for vehicle license fees?

Penalties

403 What is the estimate penalty rate?

Notices And Bills

- How do I file a protest against a Notice of Proposed Assessment?
- How can I get information about my Form 1099-G?

Tax For Children

601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

Miscellaneous

- What address do I send my payment to?
- 619 How do I report a change of address?

Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service, select "Personal Income Tax," then "Forms and Publications," and enter the 3-digit code.

Code California Tax Forms and Publications

- California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
- Form 540 2EZ Tax Booklet 965
- Schedule CA (540), California Adjustments - Residents, FTB 3885A, Depreciation & Amortization Adjustments, and Schedule D, California Capital Gain or Loss Adjustment
- Form 540-ES, Estimated Tax for Individuals
- 908 Form 540X, Amended Individual Income Tax Return
- 909 Schedule D-1. Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distributions
- Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
- Schedule S. Other State Tax Credit
- 914 California Nonresident Income Tax Booklet: Long and Short Form 540NR, Nonresident or Part-Year Resident Income Tax Return
- Schedule CA (540NR), California Adjustments - Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations - Nonresidents or Part-Year Residents
- 932 FTB 3506, Child and Dependent Care **Expenses Credit**
- 938 FTB 3514, California Earned Income Tax
- 937 FTB 3516. Request for Copy of Personal Income Tax or Fiduciary Tax Return
- FTB 3519, Payment for Automatic Extension for Individuals
- FTB 3525, Substitute for W-2 Wage and Tax Statement
- FTB 3526, Investment Interest Expense Deduction
- FTB 3532, Head of Household Filing Status Schedule
- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3567, Installment Agreement Request
- FTB 3800, Tax Computation for Certain Children with Investment Income
- 929 FTB 3801, Passive Activity Loss Limitations
- FTB 3805E. Installment Sale Income 925
- FTB 3805P, Additional Taxes from Qualified Retirement Plans
- FTB 3805V, Net Operating Loss (NOL) -926 Individuals
- 943 FTB 4058, California Taxpayers' Bill of Rights
- FTB 5805, Underpayment of Estimated Tax – Individuals and Fiduciaries
- FTB Pub. 1001, Supplemental Guidelines to California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines
- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms

946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities

FTB Pub. 1031. Guidelines for **Determining Resident Status**

FTB Pub. 1032, Tax Information for Military Personnel

FTB Pub. 1051A, Guidelines for Married/ 951 RDP Filing Separate Returns

FTB Pub. 1540. California Head of Household Filing Status

Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP Code to use this service.

Balance Due And Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number or PMB number, and your ZIP Code to use this service.

General Phone Service

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Telephone: 800.852.5711 from within

the United States

916.845.6500 from outside

the United States 800.829.1040 for federal tax questions, call the IRS

800.822.6268 for persons with TTY/TDD:

hearing or speech impairments

Asistencia en español

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

800.852.5711 dentro de los Teléfono:

Estados Unidos

916.845.6500 fuera de los

Estados Unidos

800.829.1040 para preguntas sobre impuestos federales, llame

al IRS

TTY/TDD: 800.822.6268 para personas con

discapacidades auditivas o

del habla

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