

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

Name(s) as shown on tax return

SSN or ITIN

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2015.

During 2015:

- 1 My California (CA) Residency (Check one)**

a Myself: ☒ Nonresident ☐ Part-Year Resident ☐ Resident

b Spouse: ☒ Nonresident ☐ Part-Year Resident ☐ Resident

Yourself

Spouse/RDP

- 2 a I was domiciled in (enter two letter code, see instructions)..... ☐ _____ ☐ _____
b I was in the military and stationed in (enter two letter code)..... ☐ _____ ☐ _____
3 I became a CA resident (enter state of prior residence and date (mm/dd/yy) of move) ... ☐ _____ ☐ _____ / _____ / _____
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yy) of move). ☐ _____ ☐ _____ / _____ / _____
5 I was a CA nonresident the entire year (enter state of residence)..... ☐ _____ ☐ _____
6 The number of days I spent in CA for any purpose was: ☐ _____ ☐ _____
7 I owned a home/property in CA (enter Y for Yes, N for No) ☐ _____ ☐ _____
8 **Before 2015:** I was a CA resident for the period of ☐ ____ / ____ / ____ - ____ / ____ / ____ ☐ ____ / ____ / ____ - ____ / ____ / ____

Part II Income Adjustment Schedule

Section A — Income

Part II Income Adjustment Schedule		A	B	C	D	E
Section A — Income		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7	Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
8	Taxable interest. (b) 8(a)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Ordinary dividends. See instructions. (b) <input checked="" type="radio"/> 9(a)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Taxable refunds, credits, or offsets of state and local income taxes. 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11	Alimony received. See instructions 11	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Business income or (loss) 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Capital gain or (loss). See instructions. . . . 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Other gains or (losses) 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
15	IRA distributions. See instructions. (a) <input checked="" type="radio"/> 15(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
16	Pensions and annuities. See instructions. (a) <input checked="" type="radio"/> 16(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
18	Farm income or (loss) 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19	Unemployment compensation 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
20	Social security benefits. (a) <input checked="" type="radio"/> 20(b)	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
21	Other income. a California lottery winnings b Disaster loss deduction from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL deduction from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe): _____ _____	<input checked="" type="radio"/>	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 5px;">{</div> <div style="margin-right: 5px;">a <input checked="" type="radio"/></div> <div style="margin-right: 5px;">b <input checked="" type="radio"/></div> <div style="margin-right: 5px;">c <input type="radio"/></div> <div style="margin-right: 5px;">d <input checked="" type="radio"/></div> <div style="margin-right: 5px;">e <input checked="" type="radio"/></div> <div style="margin-right: 5px;">f <input checked="" type="radio"/></div> </div>	a <input type="text"/> b <input type="text"/> c <input checked="" type="radio"/> d <input type="text"/> e <input type="text"/> f <input checked="" type="radio"/>	21 <input checked="" type="radio"/>	21 <input checked="" type="radio"/>
22	a Total: Combine line 7 through line 21 in each column. Continue to Side 2. 22a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

Part III Adjustments to Federal Itemized Deductions

38 **Federal Itemized Deductions.** Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28
(or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14). 38

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax,
or General Sales Tax), and line 8 (foreign taxes **only**) (or Schedule A (Form 1040NR), line 1). See instructions. 39

40 Subtract line 39 from line 38. 40

41 Other adjustments including California lottery losses. See instructions. Specify 41

42 Combine line 40 and line 41. 42

43 **Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?**
Single or married/RDP filing separately \$178,706
Head of household \$268,063
Married/RDP filing jointly or qualifying widow(er) \$357,417

No. Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43. 43

44 Enter the larger of the amount on line 43 or your standard deduction. See instructions. 44

Part IV California Taxable Income

45 **California AGI.** Enter your California AGI from line 37, column E. 45

46 Enter your deductions from line 44. 46

47 **Deduction Percentage.** Divide line 37, column E by line 37, column D. Carry the decimal
to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 47

48 **California Itemized/Standard Deductions.** Multiply line 46 by the percentage on line 47. 48

49 **California Taxable Income.** Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than
zero, enter -0- 49