

2016 California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 4 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 2016.

During 2016:

- 1 My California (CA) Residency (Check one)
a Myself: Nonresident Part-Year Resident Resident
b Spouse: Nonresident Part-Year Resident Resident

Table with 2 columns: Yourself, Spouse/RDP. Rows 2-8 detailing residency information like domicile, military status, and CA residence dates.

Part II Income Adjustment Schedule

Section A — Income

Main table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows 7-22 detailing various income types and adjustments.

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

Part III Adjustments to Federal Itemized Deductions

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| 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) <input type="radio"/> 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. <input type="radio"/> 39 |
| 40 Subtract line 39 from line 38 <input type="radio"/> 40 |
| 41 Other adjustments including California lottery losses. See instructions. Specify _____ <input type="radio"/> 41 |
| 42 Combine line 40 and line 41 <input type="radio"/> 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 \$182,459 |
| Head of household \$273,692 |
| Married/RDP filing jointly or qualifying widow(er) \$364,923 |
| 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 <input type="radio"/> 43 |
| 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions <input type="radio"/> 44 |

Part IV California Taxable Income

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| 45 California AGI. Enter your California AGI from line 37, column E <input type="radio"/> 45 |
| 46 Enter your deductions from line 44 <input type="radio"/> 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- <input type="radio"/> 47 |
| 48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 <input type="radio"/> 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- <input type="radio"/> 49 |