

2017 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 2017.

During 2017:

- 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 days in CA.

Part II Income Adjustment Schedule

Section A — Income

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

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 **\$187,203**

Head of household **\$280,808**

Married/RDP filing jointly or qualifying widow(er) **\$374,411**

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** _____