

2018 California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 5 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 2018.

During 2018:

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 with radio button options.

Part II Income Adjustment Schedule

Table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows 1-17 detailing income adjustments.

	A	B	C	D	E
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>18</b> Farm income or (loss) . . . . . <b>18</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>19</b> Unemployment compensation . . . . . <b>19</b>	<input type="radio"/>	<input type="radio"/>			
<b>20a</b> Reserved . . . . . <b>20b</b>					
<b>21</b> Other income.					
<b>a</b> California lottery winnings		<input type="radio"/>	a <input type="text"/>		
<b>b</b> Disaster loss deduction from FTB 3805V		<input type="radio"/>	b <input type="text"/>		
<b>c</b> Federal NOL (Schedule 1 (Form 1040), line 21)		<input type="radio"/>	c <input type="radio"/>		
<b>d</b> NOL deduction from FTB 3805V. . . . . <b>21</b>	<input type="radio"/>	<input type="radio"/>	d <input type="text"/>	<b>21</b> <input type="radio"/>	<b>21</b> <input type="radio"/>
<b>e</b> NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input type="radio"/>	e <input type="text"/>		
<b>f</b> Other (describe): <input type="radio"/>		<input type="radio"/>	f <input type="text"/>		
<b>22 Total.</b> Combine line 1 through line 21 in each column. Go to Section C . . . . . <b>22</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Income Adjustment Schedule</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>23</b> Educator expenses . . . . . <b>23</b>	<input type="radio"/>	<input type="radio"/>			
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>24</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>25</b> Health savings account deduction . . . . . <b>25</b>	<input type="radio"/>	<input type="radio"/>			
<b>26</b> Moving expenses. Attach federal Form 3903. See instructions . . . . . <b>26</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>27</b> Deductible part of self-employment tax . . . <b>27</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>28</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>29</b> Self-employed health insurance deduction <b>29</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>30</b> Penalty on early withdrawal of savings . . . <b>30</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>31a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input type="radio"/> _____ - _____ Last name <input type="radio"/> _____ . <b>31a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>32</b> IRA deduction . . . . . <b>32</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>33</b> Student loan interest deduction . . . . . <b>33</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>34</b> Tuition and fees . . . . . <b>34</b>					
<b>35</b> Reserved . . . . . <b>35</b>					
<b>36</b> Add line 23 through line 35 in each column, A through E . . . . . <b>36</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>37 Total.</b> Subtract line 36 from line 22 in each column, A through E. See instructions. . . . <b>37</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Part III Adjustments to Federal Itemized Deductions**

Check the box if you did NOT itemize for federal but will itemize for California

<b>A</b>	<b>B</b>	<b>C</b>
Federal Amounts (from federal Schedule A (Form 1040))	Subtractions See instructions	Additions See instructions

**Medical and Dental Expenses**

1	Medical and dental expenses <input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>	4	<input checked="" type="radio"/>		

**Taxes You Paid**

5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	5a			
5b	State and local real estate taxes <input checked="" type="radio"/>	5b			
5c	State and local personal property taxes <input checked="" type="radio"/>	5c			
5d	Add lines 5a through 5c <input checked="" type="radio"/>	5d			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B <input checked="" type="radio"/> Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
7	Add lines 5e and 6 <input checked="" type="radio"/>	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Interest You Paid**

8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>	8a			
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b			
8c	Points not reported to you on Form 1098 <input checked="" type="radio"/>	8c			
8d	Mortgage insurance premiums <input checked="" type="radio"/>	8d			
8e	Add lines 8a through 8d <input checked="" type="radio"/>	8e			<input checked="" type="radio"/>
9	Investment interest <input checked="" type="radio"/>	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add lines 8e and 9 <input checked="" type="radio"/>	10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Gifts to Charity**

11	Gifts by cash or check <input checked="" type="radio"/>	11			
12	Other than by cash or check <input checked="" type="radio"/>	12			
13	Carryover from prior year <input checked="" type="radio"/>	13			
14	Add lines 11 through 13 <input checked="" type="radio"/>	14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="radio"/>	15			
----	---	----	--	--	--

**Other Itemized Deductions**

16	Other—from list in federal instructions <input checked="" type="radio"/>	16			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

18 **Total Adjustments to Federal Itemized Deductions.** Combine line 17 column A less column B plus column C  18

**Job Expenses and Certain Miscellaneous Deductions**

**19** Unreimbursed employee expenses - job travel, union dues, job education, etc.  
Attach federal Form 2106 if required. See instructions.  19

**20** Tax preparation fees.  20

**21** Other expenses- investment, safe deposit box, etc. List type    21

**22** Add lines 19 through 21.  22

**23** Enter amount from federal Form 1040, line 7

**24** Multiply line 23 by 2% (0.02). If less than zero, enter 0.  24

**25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  25

**26 Total Itemized Deductions.** Add line 18 and line 25.  26

**27** Other adjustments. See instructions. Specify.    27

**28** Combine line 26 and line 27.  28

**29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**  
 Single or married/RDP filing separately . . . . . **\$194,504**  
 Head of household . . . . . **\$291,760**  
 Married/RDP filing jointly or qualifying widow(er) . . . . . **\$389,013**

**No.** Transfer the amount on line 28 to line 29.

**Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29  29

**30 Enter the larger of the amount on line 29 or your standard deduction listed below**  
 Single or married/RDP filing separately. See instructions. . . . . **\$4,401**  
 Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **\$8,802**  30

**Part IV California Taxable Income**

**1 California AGI.** Enter your California AGI from line 37, column E.  1

**2** Enter your deductions from line 30.  2

**3 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-  3

**4 California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3  4

**5 California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-  5