

California Adjustments —
Nonresidents or Part-Year Residents

2020

CA (540NR)

Important: Attach this schedule behind 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 2020.

During 2020:

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 such as domicile, military status, and days spent in CA.

Part II Income Adjustment Schedule

Main table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows include Section A (Income from federal Form 1040) and Section B (Additional Income from federal Schedule 1).

	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>6</b> Farm income or (loss) . . . . . <b>6</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>7</b> Unemployment compensation . . . . . <b>7</b>	<input type="radio"/>	<input type="radio"/>			
<b>8</b> Other income.					
<b>a</b> California lottery winnings		<input type="radio"/>	<b>a</b> _____		
<b>b</b> Disaster loss deduction from FTB 3805V		<input type="radio"/>	<b>b</b> _____		
<b>c</b> Federal NOL (Schedule 1 (Form 1040), line 8)		<input type="radio"/>	<b>c</b> <input type="radio"/>		
<b>d</b> NOL deduction from FTB 3805V . . . . . <b>8</b>	<input type="radio"/>	<input type="radio"/>	<b>d</b> _____	<b>8</b> <input type="radio"/>	<b>8</b> <input type="radio"/>
<b>e</b> NOL from FTB 3805Z, FTB 3807, or FTB 3809		<input type="radio"/>	<b>e</b> _____		
<b>f</b> Other (describe): <input type="radio"/> _____		<input type="radio"/>	<b>f</b> <input type="radio"/>		
<b>g</b> Student loan discharged due to closure of a for-profit school		<input type="radio"/>	<b>g</b> _____		
<b>9 Total.</b> Combine Section A, line 1 through line 7, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . <b>9</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
<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>10</b> Educator expenses . . . . . <b>10</b>	<input type="radio"/>	<input type="radio"/>			
<b>11</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>12</b> Health savings account deduction . . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>			
<b>13</b> Moving expenses. Attach federal Form 3903. See instructions . . . . . <b>13</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>14</b> Deductible part of self-employment tax. See instructions. . . . . <b>14</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>15</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>15</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>16</b> Self-employed health insurance deduction. See instructions. . . . . <b>16</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>17</b> Penalty on early withdrawal of savings . . . <b>17</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>18a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input type="radio"/> _____ Last name <input type="radio"/> _____ <b>18a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>19</b> IRA deduction . . . . . <b>19</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>20</b> Student loan interest deduction . . . . . <b>20</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Tuition and fees . . . . . <b>21</b>	<input type="radio"/>	<input type="radio"/>			
<b>22</b> Add line 10 through line 21 in each column, A through E . . . . . <b>22</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>23 Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . <b>23</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** See instructions.

1	Medical and dental expenses <input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 <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"/>		<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 line 5a through line 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 . . . . . Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . .	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"/>	<input checked="" type="radio"/>
7	Add line 5e and line 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 federal Form 1098 <input checked="" type="radio"/>	8a			
8b	Home mortgage interest not reported to you on federal Form 1098 <input checked="" type="radio"/>	8b			
8c	Points not reported to you on federal Form 1098 <input checked="" type="radio"/>	8c			
8d	Mortgage insurance premiums <input checked="" type="radio"/>	8d	<input checked="" type="radio"/>		
8e	Add line 8a through line 8d <input checked="" type="radio"/>	8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<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 line 8e and line 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	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year <input checked="" type="radio"/>	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 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. Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	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 line 19 through line 21  22
- 23 Enter amount from federal Form 1040 or 1040-SR, line 11  \_\_\_\_\_
- 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 ..... **\$203,341**
  - Head of household ..... **\$305,016**
  - Married/RDP filing jointly or qualifying widow(er) ..... **\$406,687**

**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. .... **\$4,601**
  - Married/RDP filing jointly, head of household, or qualifying widow(er) ..... **\$9,202**  30

**Part IV California Taxable Income**

- 1 **California AGI.** Enter your California AGI from Part II, line 23, column E  1 \_\_\_\_\_
- 2 Enter your deductions from line 30  2 \_\_\_\_\_
- 3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, 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 Form 540NR, line 35. If less than zero, enter -0-  5 \_\_\_\_\_