

California Adjustments — Nonresidents or Part-Year Residents

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 2021.**During 2021:****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)	<input type="radio"/> _____	<input type="radio"/> _____
b I was in the military and stationed in (enter two letter code).	<input type="radio"/> _____	<input type="radio"/> _____
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input type="radio"/> ____/____/____	<input type="radio"/> ____/____/____
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> ____/____/____	<input type="radio"/> ____/____/____
5 I was a CA nonresident the entire year (enter state of residence).	<input type="radio"/> _____	<input type="radio"/> _____
6 The number of days I spent in CA for any purpose was:	<input type="radio"/> _____	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input type="radio"/> _____	<input type="radio"/> _____
8 Before 2021: I was a CA resident for the period of	<input type="radio"/> ____/____/____ - ____/____/____	<input type="radio"/> ____/____/____ - ____/____/____

Part II Income Adjustment Schedule**Section A — Income**

from federal Form 1040 or 1040-SR

	A	B	C	D	E
	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)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/> 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/> 5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> 6b	<input type="radio"/>	<input type="radio"/>			
7 Capital gain or (loss). See instructions 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B — Additional Income

from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes. 1	<input type="radio"/>	<input type="radio"/>			
2a Alimony received. See instructions. 2a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss). See instructions. 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses) 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss) 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation 7	<input type="radio"/>	<input type="radio"/>			

		A	B	C	D	E
Section B — Additional Income Continued		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)
8	Other income:					
a	Federal net operating loss 8a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b	Gambling income 8b	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
c	Cancellation of debt 8c	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	Foreign earned income exclusion from federal Form 2555 8d	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	Taxable Health Savings Account distribution 8e	<input type="radio"/>	<input type="radio"/>			
f	Alaska Permanent Fund dividends . . 8f	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
g	Jury duty pay 8g	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
h	Prizes and awards 8h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
i	Activity not engaged in for profit income 8i	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
j	Stock options 8j	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 8k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
l	Olympic and Paralympic medals and USOC prize money 8l	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
m	IRC Section 951(a) inclusion 8m	<input type="radio"/>	<input type="radio"/>			
n	IRC Section 951A(a) inclusion 8n	<input type="radio"/>	<input type="radio"/>			
o	IRC Section 461(l) excess business loss adjustment 8o	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	Taxable distributions from an ABLE account 8p	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
z	Other income. List type and amount. <input type="radio"/>					
	<input type="radio"/> 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	a Total other income. Add lines 8a through 8z 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1	Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b4	Student loan discharged due to closure of a for-profit school 9b4	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 (as applicable) in each column. See instructions. Go to Section C 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
Section C — Adjustments to Income from federal Schedule 1 (Form 1040)	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)
11 Educator expenses 11	<input type="radio"/>	<input type="radio"/>			
12 Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>			
14 Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15 Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
16 Self-employed SEP, SIMPLE, and qualified plans 16	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
17 Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
18 Penalty on early withdrawal of savings . . . 18	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
19a Alimony paid. b Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/> 19a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20 IRA deduction 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21 Student loan interest deduction 21	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22 Reserved for future use 22					
23 Archer MSA deduction 23	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24 Other adjustments:					
a Jury duty pay 24a	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit. 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	<input type="radio"/>	<input type="radio"/>			
d Reforestation amortization and expenses. 24d	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
e Repayment of supplemental unemployment benefits under the Trade Act of 1974. 24e	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
f Contributions to IRC Section 501(c)(18)(D) pension plans. . 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input type="radio"/>	<input type="radio"/>			
j Housing deduction from federal Form 2555. 24j	<input type="radio"/>	<input type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
z Other adjustments. List type and amount. <input type="radio"/> 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
Section C — Adjustments to Income Continued	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)
25 Total other adjustments. Add lines 24a through 24z 25	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . 27	<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 <input type="radio"/> <input type="checkbox"/>	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Medical and Dental Expenses See instructions.

1 Medical and dental expenses 1	<input type="radio"/>		
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	<input type="radio"/>		
3 Multiply line 2 by 7.5% (0.075) 3	<input type="radio"/>		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	<input type="radio"/>		<input type="radio"/>

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

Casualty and Theft Losses

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

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

18 Total. 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 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 **\$212,288**
Head of household **\$318,437**
Married/RDP filing jointly or qualifying widow(er) **\$424,581**
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. **\$4,803**
Married/RDP filing jointly, head of household, or qualifying widow(er) **\$9,606** ☐ 30

Part IV California Taxable Income

- 1** **California AGI.** Enter your California AGI from Part II, line 27, column E ☐ 1
- 2** Enter your deductions from line 30 ☐ 2
- 3** **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, 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