

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 2022.**During 2022:****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 2022: 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 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b Household employee wages not reported on federal Form(s) W-2. 1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a. 1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr. 1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26 1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29 1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 . . . 1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions . . 1h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i 1z	<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"/>	<input type="radio"/>	<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)		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1	Taxable refunds, credits, or offsets of state and local income taxes.	1				
2 a	Alimony received. See instructions.	2a				
3	Business income or (loss). See instructions.	3				
4	Other gains or (losses)	4				
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	5				
6	Farm income or (loss)	6				
7	Unemployment compensation	7				
8	Other income:					
a	Federal net operating loss	8a				
b	Gambling	8b				
c	Cancellation of debt	8c				
d	Foreign earned income exclusion from federal Form 2555	8d				
e	Income from federal Form 8853	8e				
f	Income from federal Form 8889	8f				
g	Alaska Permanent Fund dividends	8g				
h	Jury duty pay	8h				
i	Prizes and awards	8i				
j	Activity not engaged in for profit income	8j				
k	Stock options	8k				
l	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	8l				
m	Olympic and Paralympic medals and USOC prize money	8m				
n	IRC Section 951(a) inclusion	8n				
o	IRC Section 951A(a) inclusion	8o				
p	IRC Section 461(l) excess business loss adjustment	8p				
q	Taxable distributions from an ABLE account	8q				
r	Scholarship and fellowship grants not reported on federal Form(s) W-2	8r				
s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	8s				
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	8t				
u	Wages earned while incarcerated	8u				
z	Other income. List type and amount. <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> <input type="radio"/> _____ </div>	8z				
9 a	Total other income. Add line 8a through line 8z.	9a				

		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)
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"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (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"/>
Section C — Adjustments to Income from federal Schedule 1 (Form 1040)						
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"/>
19 a	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"/>
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 8l 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 8m 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 federal 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"/>

	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)
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"/>
25 Total other adjustments. Add line 24a through line 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	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Check the box if you did NOT itemize for federal but will itemize for California <input type="radio"/> <input type="checkbox"/>			

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 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>
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 Reserved for future use 8d			
8e Add line 8a through line 8c. 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"/>

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Casualty and Theft Losses

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15		
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Other Itemized Deductions

16 Other—from list in federal instructions	16		
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17		

18 Total. Combine line 17 column A less column B plus column C			18
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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		
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20 Tax preparation fees.	20		
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21 Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21		
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22 Add line 19 through line 21	22		
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23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/>			
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24 Multiply line 23 by 2% (0.02). If less than zero, enter 0.	24		
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25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25		
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26 Total Itemized Deductions. Add line 18 and line 25.	26		
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27 Other adjustments. See instructions. Specify. <input type="radio"/>	27		
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28 Combine line 26 and line 27.	28		
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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 \$229,908

Head of household \$344,867

Married/RDP filing jointly or qualifying surviving spouse/RDP. \$459,821

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		
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30 Enter the larger of the amount on line 29 or your standard deduction listed below:

Single or married/RDP filing separately. See instructions. \$5,202

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,404	30		
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Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E	1		
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2 Enter your deductions from line 30	2		
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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		
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4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4		
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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		
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