

# CALIFORNIA 540NR

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Forms & Instructions

## 2025 Nonresident or Part-Year Resident Booklet

Members of the Franchise Tax Board

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STATE OF CALIFORNIA  
Franchise Tax Board

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# Important Dates

When the due date falls on a weekend or holiday, the deadline to file and pay without penalty is extended to the next business day.

April 15, 2026*	Last day to file and pay the 2025 amount you owe to avoid penalties and interest.* See form FTB 3519, Payment for Automatic Extension for Individuals, for more information. See "Interest and Penalties" section for information regarding a one-time timeliness penalty abatement.  *If you are living or traveling outside the United States on April 15, 2026, the dates for filing your tax return and paying your tax are different. See form FTB 3519 for more information.
October 15, 2026	Last day to file or e-file your 2025 tax return to avoid a late filing penalty and interest computed from the original due date of April 15, 2026.
April 15, 2026 June 15, 2026 September 15, 2026 January 15, 2027	The dates for 2026 estimated tax payments. Generally, you do not have to make estimated tax payments if the total of your California withholdings is 90% of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/registered domestic partner (RDP) filing separately). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment of estimated tax penalty. For more information, get Form 540-ES, Estimated Tax for Individuals, instructions, or call 800.338.0505, select personal income tax, then select frequently asked questions, and enter code <b>208</b> .

## \$\$\$ for You

- **Federal Earned Income Credit (EIC)** – Go to the Internal Revenue Service (IRS) website at [irs.gov/taxtopics](https://irs.gov/taxtopics) and choose topic **601**, get the federal income tax booklet, or go to [irs.gov](https://irs.gov) and search for **eic assistant**.
- **California Earned Income Tax Credit (EITC)** – EITC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify if you have wage income earned in California and/or net earnings from self-employment of less than \$32,901. You do not need a child to qualify. For more information, see the instructions for Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, line 85, and get form FTB 3514, California Earned Income Tax Credit, or go to [ftb.ca.gov](https://ftb.ca.gov) and search for **eitc**.
- **Young Child Tax Credit (YCTC)** – YCTC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify for the credit if you qualified for the California EITC or you would otherwise have been allowed the California EITC but you have earned income of zero dollars or less, and you have at least one qualifying child who is younger than six years old as of the last day of the taxable year. For more information, see the instructions for Form 540NR, line 86 and get form FTB 3514, or go to [ftb.ca.gov](https://ftb.ca.gov) and search for **yctc**.
- **Foster Youth Tax Credit (FYTC)** – FYTC reduces your California tax obligation, or allows a refund if no California tax is due. You may qualify for the credit if you qualified for the California EITC, age 18 to 25, were in foster care while 13 years of age or older and placed through the California foster care system. For more information, see the instructions for Form 540NR, line 87, and get form FTB 3514, or go to [ftb.ca.gov](https://ftb.ca.gov) and search for **fytc**.
- **Program 4.0 California Motion Picture and Television Production Credit** – A qualified taxpayer may make a one-time irrevocable election to receive a refundable tax credit if the amount allowable as a credit under Program 4.0 exceeds the qualified taxpayer's tax liability for the taxable year. For more information, see the instructions for Form 540NR, line 84; get form FTB 3541, California Motion Picture and Television Production Credit; form FTB 3551, Sale of Credit Attributable to an Independent Film; go to [ftb.ca.gov](https://ftb.ca.gov) and search for **motion picture**; or go to the California Film Commission website at [film.ca.gov](https://film.ca.gov).

## Common Errors and How to Prevent Them

Help us process your tax return quickly and accurately. When we find an error, it requires us to stop to verify the information on the tax return, which slows processing. The most common errors consist of:

- Claiming the wrong amount of estimated tax payments.
- Claiming the wrong amount of standard deduction or itemized deductions.
- Claiming a dependent already claimed on another return.
- The amount of refund or payments made on an original return does not match our records when amending your tax return.
- Claiming the wrong amount of withholding by incorrectly totaling or transferring the amounts from your federal Form W-2, Wage and Tax Statement.
- Claiming the wrong amount of real estate withholding.
- Claiming the wrong amount of exemption credits.

### Claiming estimated tax payments:

- Verify the amount of estimated tax payments claimed on your tax return matches what you sent to the Franchise Tax Board (FTB) for that year. Go to [ftb.ca.gov](https://ftb.ca.gov) and login or register for MyFTB to view your total estimated tax payments before you file your tax return.
- Verify the overpayment amount from your 2024 tax return you requested to be applied to your 2025 estimated tax.

### Claiming standard deduction or itemized deductions:

- See Form 540NR, line 18 instructions and worksheets for the amount of standard deduction or itemized deductions you can claim.

### Claiming withholding amounts:

- Go to [ftb.ca.gov](https://ftb.ca.gov) and login or register for MyFTB to verify withheld amount or see instructions for Form 540NR, line 81. Confirm only California income tax withheld is claimed.
- Verify real estate or other withholding amount from Form 592-B, Resident and Nonresident Withholding Tax Statement, and Form 593, Real Estate Withholding Statement. See instructions for Form 540NR, line 83.

### Claiming refund or payments made on an original return when amending your tax return:

- Go to [ftb.ca.gov](https://ftb.ca.gov) and login or register for MyFTB to check tax return records for refund or payments made.
- Verify the amount from your original return Form 540NR, line 125, and include any adjustment by the FTB.

### Use e-file:

- By using e-file, you can eliminate many common errors. Go to [ftb.ca.gov](https://ftb.ca.gov) and search for **efile options**.

# Do I Have to File?

## Steps to Determine Filing Requirement

If you are a nonresident of California and received income in 2025 with sources in California, go to Step 1. For more details, see [How Nonresidents and Part-Year Residents are Taxed](#) section.

**Step 1:** Is your gross income (gross income is computed under California law and consists of all income received from all sources in the form of money, goods, property, and services that are not exempt from tax) more than the amount shown in the California Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 2.

**Step 2:** Is your adjusted gross income (adjusted gross income is computed under California law and consists of your federal adjusted gross income from all sources, reduced or increased by all California income adjustments) more than the amount shown in the California

Adjusted Gross Income chart below for your filing status, age, and number of dependents? If yes, you have a filing requirement. If no, go to Step 3.

**Step 3:** If your income is less than the amounts on the chart, you may still have a filing requirement. See “Requirements for Children with Unearned Income” and “Other Situations When You Must File.” Do those instructions apply to you? If yes, you have a filing requirement. If no, go to Step 4.

**Step 4:** Are you married/RDP filing separately with separate property income? If no, you do not have a filing requirement. If yes, prepare a tax return. If you owe tax, you have a filing requirement.

Active duty military personnel, get FTB Pub. 1032, Tax Information for Military Personnel.

On 12/31/25, my filing status was:	and on 12/31/25, my age was: (If your 65th birthday is on January 1, 2026, you are considered to be age 65 on December 31, 2025)	California Gross Income			California Adjusted Gross Income		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household	Under 65 65 or older	22,941	38,774	50,649	18,353	34,186	46,061
		30,591	42,466	51,966	26,003	37,878	47,378
Married/RDP filing jointly Married/RDP filing separately (The income of both spouses/RDPs must be combined; both spouses/RDPs may be required to file a tax return even if only one spouse/RDP had income over the amounts listed.)	Under 65 (both spouses/RDPs) 65 or older (one spouse/RDP) 65 or older (both spouses/RDPs)	45,887	61,720	73,595	36,711	52,544	64,419
		53,537	65,412	74,912	44,361	56,236	65,736
Qualifying surviving spouse/RDP	Under 65 65 or older		38,774	50,649		34,186	46,061
			42,466	51,966		37,878	47,378
<b>Dependent of another person – Any filing status</b>	Any age	More than your standard deduction (Use the California Standard Deduction Worksheet for Dependents on page 13 to figure your standard deduction.)					

## Requirements for Children with Unearned Income

California law conforms to federal law which allows parents’ election to report a child’s interest and dividend income from a child under age 19 or a full-time student under age 24 on the parent’s tax return. For each child under age 19 and full-time student under age 24 who received more than \$2,700 of unearned income in 2025, complete Form 540NR and form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child.

If you qualify, you may elect to report your child’s income of more than \$1,350 but less than \$13,500 on your return by completing form FTB 3803, Parents’ Election to Report Child’s Interest and Dividends. To make this election, your child’s income must be **only** from interest and/or dividends. To get forms FTB 3800 or FTB 3803, see “Order Forms and Publications” or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

## Other Situations When You Must File

If you have a tax liability for 2025 or owe any of the following taxes for 2025, you must file Form 540NR.

- Tax on a lump-sum distribution.
- Tax on a qualified retirement plan including an Individual Retirement Arrangement (IRA) or an Archer Medical Savings Account (MSA).
- Tax for children under age 19 or full-time students under age 24 who have unearned income greater than \$2,700 (see paragraph above).
- Alternative minimum tax.
- Recapture taxes.
- Deferred tax on certain installment obligations.
- Tax on an accumulation distribution from a trust.

## Filing Status

Use the same filing status for California that you used for your federal income tax return, unless you are an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

**Exception:** If you file a joint tax return for federal, you may file separately for California if either spouse was either of the following:

- An active member of the United States armed forces or any auxiliary military branch during 2025.
- A nonresident for the entire year and had no income from California sources during 2025.

**Community Property States:** If the spouse earning the California source income is domiciled in a community property state, community income will be split equally between the spouses. Both spouses will have California source income and they will not qualify for the nonresident spouse exception.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

### Single

You are single if **any** of the following is true on December 31, 2025:

- You were never married or an RDP.
- You were divorced under a final decree of divorce, legally separated under a final decree of legal separation, or terminated your registered domestic partnership.
- You were widowed before January 1, 2025, and did not remarry or enter into another registered domestic partnership in 2025.

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### Married/RDP Filing Jointly

You may file married/RDP filing jointly if **any** of the following is true:

- You were married or an RDP as of December 31, 2025, even if you did not live with your spouse/RDP at the end of 2025.
- Your spouse/RDP died in 2025 and you did not remarry or enter into another registered domestic partnership in 2025.
- Your spouse/RDP died in 2026 before you filed a 2025 tax return.

A married couple or RDPs may file a joint return even if only one had income or if they did not live together all year. However, both must sign the tax return.

### Married/RDP Filing Separately

- Community property rules apply to the division of income if you use the married/RDP filing separately filing status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, FTB Pub. 737, Tax Information for Registered Domestic Partners, or FTB Pub. 1032. See “Order Forms and Publications” or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).
- You cannot claim a personal exemption credit for your spouse/RDP even if your spouse/RDP had no income, is not filing a tax return, and is not claimed as a dependent on another person’s tax return.
- You may be able to file as head of household if your child lived with you and you lived apart from your spouse/RDP during the entire last six months of 2025.

### Head of Household

For the specific requirements that must be met to qualify for head of household (HOH) filing status, get FTB Pub. 1540, California Head of Household Filing Status. In general, HOH filing status is for unmarried individuals and certain married individuals or RDPs living apart who provide a home for a specified relative. You may be entitled to use HOH filing status if **all** of the following apply:

- You were unmarried and not in a registered domestic partnership, or you met the requirements to be considered unmarried or considered not in a registered domestic partnership on December 31, 2025.
- You paid more than one-half the cost of keeping up your home for the year in 2025.
- For more than half the year, your home was the main home for you and one of the specified relatives who by law can qualify you for HOH filing status.
- You were not a nonresident alien at any time during the year.

For a child to qualify as your foster child for HOH purposes, the child must either be placed with you by an authorized placement agency or by order of a court.

California requires taxpayers who use HOH filing status to file form FTB 3532, Head of Household Filing Status Schedule, to report how the HOH filing status was determined.

Beginning in taxable year 2018, if you do not attach a completed form FTB 3532 to your tax return, we will deny your HOH filing status. For more information about the HOH filing requirements, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **hoh**. To get form FTB 3532, see “Order Forms and Publications” or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

### Qualifying Surviving Spouse/RDP

Check the box on Form 540NR, line 5 and use the joint tax return tax rates for 2025 if **all** five of the following apply:

- Your spouse/RDP died in 2023 or 2024 and you did not remarry or enter into another registered domestic partnership in 2025.
- You have a child, stepchild, or adopted child (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2025:
  - The child had gross income of \$5,200 or more;
  - The child filed a joint return; or
  - You could be claimed as a dependent on someone else’s return.If the child is not claimed as your dependent, enter the child’s name in the entry space under the “Qualifying surviving spouse/RDP” filing status.
- This child lived in your home for all of 2025. Temporary absences, such as for vacation or school, count as time lived in the home.
- You paid over half the cost of keeping up your home for this child.
- You could have filed a joint tax return with your spouse/RDP the year he or she died, even if you actually did not do so.

### Which Form To Use

Use Form 540NR if either you or your spouse/RDP were a nonresident or part-year resident in taxable year 2025.

If you and your spouse/RDP were California residents during the entire taxable year 2025, use Form 540, California Resident Income Tax Return, or 540 2EZ, California Resident Income Tax Return. To download or order the 540 Personal Income Tax Booklet or the 540 2EZ Personal Income Tax Booklet, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or see “Where to Get Income Tax Forms and Publications.”

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## What’s New and Other Important Information for 2025

### Differences between California and Federal Law

In general, for taxable years beginning on or after January 1, 2025, California law conforms to the Internal Revenue Code (IRC) as of January 1, 2025. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the instructions. Taxpayers should not consider the instructions as authoritative law.

**Conformity** – For updates regarding federal acts, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**.

### 2025 Tax Law Changes/What’s New

**Reporting Requirements** – Taxpayers may need to file form FTB 4197, Information on Tax Expenditure Items, with the tax return to report tax expenditure items as part of the FTB’s annual reporting requirements under R&TC Section 41. To determine if you have an R&TC Section 41 reporting requirement, see the R&TC Section 41 Reporting Requirements section or get form FTB 4197.

**Program 4.0 California Motion Picture and Television Production Credit** – For taxable years beginning on or after January 1, 2025, R&TC Section 17053.98.1 allows a new film credit, Program 4.0, against tax. The credit is allocated and certified by the California Film Commission (CFC). The qualified taxpayer can:

- Offset the credit against income tax liability.
- Sell the credit to an unrelated party (independent films only).
- Assign the credit to an affiliated corporation.
- Apply the credit against qualified sales and use taxes.

In addition, R&TC Section 17053.98.1 allows a qualified taxpayer to make a one-time irrevocable election to receive a refundable tax credit if the amount allowable as a credit under Program 4.0 exceeds the qualified taxpayer’s tax liability for the taxable year.

For more information, get form FTB 3541; form FTB 3551; go to [ftb.ca.gov](http://ftb.ca.gov) and search for **motion picture**; or go to the CFC website at [film.ca.gov](http://film.ca.gov).

**Behavioral Health Services Act** – For taxable years beginning on or after January 1, 2025, the Mental Health Services Act has been renamed to the Behavioral Health Services Act. Therefore, references to the Mental Health Services Tax have been renamed to Behavioral Health Services Tax. For more information, see specific line instructions for Form 540NR, line 72.

**Voluntary Contribution** – You may contribute to the following new funds:

- California Pediatric Cancer Research Voluntary Tax Contribution Fund
- Parkinson’s Disease Research Voluntary Tax Contribution Fund

**Wildfire Disaster Settlement Exclusion** – For taxable years beginning on or after January 1, 2021, and before January 1, 2030, California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received from a settlement entity in connection with a qualified wildfire disaster in California. If a qualified taxpayer included income for a qualified amount received from a settlement entity in a prior taxable year, the taxpayer can file an amended return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) instructions and R&TC Section 17138.7.

**Chiquita Canyon Elevated Temperature Landfill Event Exclusion** – For taxable years beginning on or after January 1, 2024, and before January 1, 2029, California law allows an exclusion from gross income for any Chiquita Canyon elevated temperature landfill event payment amount received by a taxpayer. If a taxpayer included income for a Chiquita Canyon elevated temperature landfill event payment amount received in a prior taxable year, the taxpayer can file an amended return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) instructions and R&TC Section 17157.5.

**Military Retirement Exclusion** – For taxable years beginning on or after January 1, 2025, and before January 1, 2030, California law allows an exclusion from gross income for a qualified taxpayer that received retirement pay from the federal government for service in the uniformed services or annuity payments pursuant to a United States Department of Defense Survivor Benefit Plan during the taxable year, not to exceed \$20,000. For more information, see Schedule CA (540NR) instructions, see R&TC Sections 17132.9 and 17132.10, and get FTB Pub. 1032.

**Federal Tax Changes Under One Big Beautiful Bill Act (OBBBA)** – In general, California R&TC **does not** conform to the OBBBA. For adjustments due to the OBBBA, see Schedule CA (540NR) specific line instructions for the following items:

- Increased limitation on individual deductions for certain state and local taxes
- Additional expenses treated as qualified higher education expenses for purposes of IRC Section 529 accounts
- Certain postsecondary credentialing expenses treated as qualified higher education expenses for purposes of IRC Section 529 accounts
- Expansion of qualified small business stock gain exclusion
- Extension of rules for treatment of certain disaster-related personal casualty losses

**Alimony** – California law has until now conformed to federal law related to alimony and separate maintenance payments as it read on January 1, 2015. Specifically, California did not follow the federal repeal of IRC Sections 71 and 215, effective for taxable years after 2018. For taxable years beginning on or after January 1, 2025, California is conforming to the federal repeal of IRC Sections 71 and 215, which means that alimony and separate maintenance payments are not includable in the income of the receiving spouse and are not deductible by the payor spouse if made under any divorce or separation agreement executed after December 31, 2025, or executed on or before December 31, 2025, and modified after that date (if the modification expressly provides that the amendments apply). For this type of alimony and separate maintenance payments, California law is the same as federal law and no adjustment is needed.

For alimony and separate maintenance payments made under any divorce or separation agreement executed after December 31, 2018, and on or before December 31, 2025, or executed on or before December 31, 2018, and modified after that date and on or before December 31, 2025 (if the modification expressly provides that the amendments apply), California law is not the same as federal law and an adjustment is needed. For more information, see Schedule CA (540NR) instructions.

**Direct Deposit for CalABLE Account** – If you have an eligible disability, you may contribute your refund to a tax-advantaged California Achieving a Better Life Experience (CalABLE) account while protecting eligibility for public benefits. Please visit [calable.ca.gov](http://calable.ca.gov) for instructions.

## R&TC Section 41 Reporting Requirements

Taxpayers should file form FTB 4197 with the tax return to report tax expenditure items as part of the FTB’s annual reporting requirements under R&TC Section 41. “Tax expenditure” means a credit, deduction, exclusion, exemption, or any other tax benefit provided for by the state. The FTB uses information from form FTB 4197 for reports required by the California Legislature. Taxpayers that have a reporting requirement for any of the following should file form FTB 4197:

- For taxable years beginning on or after January 1, 2024, and before January 1, 2029, qualified taxpayers who benefited from the exclusion from gross income for any amount received as a California qualified wildfire loss mitigation payment through the California Wildfire Mitigation Financial Assistance Program.
- For taxable years beginning on or after January 1, 2020, and before January 1, 2028, qualified taxpayers who benefited from the exclusion from gross income for any qualified amount received in a settlement from Pacific Gas and Electric (PG&E) Company or its subsidiary relating to the 2019 Kincadee Fire.
- For taxable years beginning on or after January 1, 2020, and before January 1, 2028, qualified taxpayers who benefited from the exclusion from gross income for any qualified amount received in a settlement from PG&E Company or its subsidiary relating to the 2020 Zogg Fire.
- For taxable years beginning on or after January 1, 2020, and before January 1, 2028, taxpayers who benefited from the exclusion from gross income for certain emergency financial aid grants received by a postsecondary education student.
- For taxable years beginning on or after January 1, 2021, and before January 1, 2026, taxpayers who benefited from the exclusion from gross income for the amount of student loans discharged under the ARPA for the following: loans provided expressly for post-secondary educational expenses if the loans were made, insured, or guaranteed by a federal, state or local government entity, or an eligible educational institution; private education loans; loans made by certain educational institutions/organizations by tax-exempt organizations to refinance a loan.
- For taxable years beginning before January 1, 2027, qualified taxpayers who benefited from the exclusion from gross income for any amount received in a settlement from Southern California Edison for claims relating to the 2017 Thomas Fire or the 2018 Woolsey Fire.
- For taxable years beginning on January 1, 2022, and before January 1, 2027, taxpayers who benefited from the exclusion of gross income for any amount received as a rebate, voucher, or other financial incentive issued by a public water system, as defined, local government, or state agency for participation in a turf replacement water conservation program.
- For taxable years beginning on or after January 1, 2020, and before January 1, 2030, a taxpayer operating a commercial cannabis activity that is licensed under California Medicinal and Adult-Use Cannabis Regulation and Safety Act (CA MAUCRSA).

For more information, get form FTB 4197.

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## Other Important Information

**Net Operating Loss Suspension** – For taxable years beginning on or after January 1, 2024, and before January 1, 2027, California has suspended the net operating loss (NOL) carryover deduction. Taxpayers may continue to compute and carryover an NOL during the suspension period. **However**, taxpayers with net business income or modified adjusted gross income of less than \$1,000,000 or with disaster loss carryovers are **not** affected by the NOL suspension rules.

The carryover period for suspended losses is extended by:

- Three years for losses incurred in taxable years beginning before January 1, 2024.
- Two years for losses incurred in taxable years beginning on or after January 1, 2024, and before January 1, 2025.
- One year for losses incurred in taxable years beginning on or after January 1, 2025, and before January 1, 2026.

For more information, see R&TC Section 17276.24, and get form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts.

**Business Credit Limitation** – For taxable years beginning on or after January 1, 2024, and before January 1, 2027, there is a \$5,000,000 limitation on the application of business credits. The total of all business credits including the carryover of any credit for the taxable year may not reduce the “net tax” by more than \$5,000,000. This limitation does not apply to the Low-Income Housing Credit or the Pass-Through Entity Elective Tax Credit. The credit for prior year Alternative Minimum Tax is not subject to the credit limitation. Business credits should be applied against “net tax” before other credits.

For each taxable year of the limitation, taxpayers may make an irrevocable election to receive an annual refundable credit amount, in future taxable years, for business credits disallowed due to the \$5,000,000 limitation. The election must be made annually by completing form FTB 3870, Election for Refundable Credit, and attaching it to an original, timely filed tax return.

If a taxpayer does **not** choose to make the election outlined above, business credits disallowed due to the limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credit was not allowed.

For more information, refer to R&TC Sections 17039.4 and 17039.5 and get form FTB 3870.

**Postponement of Certain Tax-Related Deadlines** – Beginning on or after June 27, 2024, the Director of Finance shall determine when IRC Section 7508A, related to postponement of certain federal tax-related deadlines, applies for California purposes to a taxpayer affected by a state of emergency declared by the Governor or a federally declared disaster. Impacted taxpayers can request an additional relief period if the state postponement period expires before the federal postponement period by filing form FTB 3872, California Disaster Relief Request for Postponement of Tax Deadlines. For more information, get form FTB 3872 and see R&TC Section 18572.

**State Disability Insurance** – For taxable years beginning on or after January 1, 2024, California removes the taxable wage limit and maximum withholdings for each employee subject to State Disability Insurance (SDI) contributions. All wages are taxable for the purpose of computing SDI worker contributions. As a result, the excess SDI (or VPD1) withheld line has been removed from the personal income tax return by updating the line as “reserved for future use.” For more information, go to the Employment Development Department (EDD) website at [edd.ca.gov](http://edd.ca.gov).

**Use Tax** – For taxable years beginning on or after January 1, 2023, and before January 1, 2029, you may not report business purchases subject to use tax on your income tax return if you make more than \$10,000 in purchases subject to use tax (excluding vehicles, vessels, and aircraft) per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the

tax. For other use tax requirements, see Additional Information section in this booklet, specific line instructions for Form 540, line 91, and R&TC Section 6225.

**Federal Veterans Auto and Education Improvement Act (VAEIA) of 2022** – The VAEIA was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember’s military orders.
- For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:
  - The residence or domicile of the servicemember.
  - The residence or domicile of the spouse.
  - The permanent duty station of the servicemember.

For more information, get FTB Pub. 1032.

**Federal CAA, 2023** – The CAA, 2023, was enacted on December 29, 2022, and it includes the federal Setting Every Community Up for Retirement Enhancement (SECURE) 2.0 Act of 2022. In general, the R&TC conforms to the changes to the retirement provisions under the SECURE 2.0 Act. For more general information, refer to the federal act and the California R&TC.

**No-cost or Low-cost Health Care Coverage Information** – For taxable years beginning on or after January 1, 2023, we added a health care coverage information question on the tax return. If you are interested in no-cost or low-cost health care coverage information, check the “Yes” box on Form 540NR, Side 5. See specific line instructions for Form 540NR, Health Care Coverage Information section.

**Timeliness Penalty Abatement** – For taxable years beginning on or after January 1, 2022, an individual taxpayer may elect to request a one-time abatement of a failure-to-file or failure-to-pay timeliness penalty either orally or in writing, if certain conditions are met. For more information, see specific line instructions for Form 540NR, Interest and Penalties section, and R&TC Section 19132.5.

**Young Child Tax Credit Expansion** – For taxable years beginning on or after January 1, 2022, California expanded the YCTC eligibility to include an eligible individual with a qualifying child who would otherwise have been allowed the California EITC but the individual has earned income of zero dollars or less, does not have net losses in excess of \$35,640 in the current taxable year, and does not have wages, salaries, tips, and other employee compensation in excess of \$35,640 in the current taxable year. For more information, get form FTB 3514, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **yctc**.

**Foster Youth Tax Credit** – For taxable years beginning on or after January 1, 2022, the refundable FYTC is available to an individual and/or spouse/RDP age 18 to 25, who is allowed the California EITC for the taxable year, was in foster care while 13 years of age or older and placed through the California foster care system. For the current taxable year, the maximum amount of credit allowable for each eligible taxpayer is \$1,189 and the credit amount phases out as earned income exceeds the threshold amount of \$27,425 and completely phases out at \$32,901. For more information, see specific line instructions for Form 540NR, line 87, and get form FTB 3514, see R&TC Section 17052.2, or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **fytc**.

**Voter Registration Information** – For taxable years beginning on or after January 1, 2022, we added a Voter Registration Information checkbox on the tax return. For more information, see specific line instructions for Form 540NR, Voter Information section.

**Federal Acts** – In general, the R&TC does not conform to the changes under the following federal acts. For specific adjustments due to the following acts, see Schedule CA (540NR) instructions.

- One Big Beautiful Bill Act (OBBBA) (enacted on July 4, 2025)
- Federal Disaster Tax Relief Act of 2023 (enacted on December 12, 2024)
- American Rescue Plan Act (ARPA) of 2021 (enacted on March 11, 2021)
- Consolidated Appropriations Act (CAA), 2021 (enacted on December 27, 2020)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (enacted on March 27, 2020)
- Setting Every Community Up for Retirement Enhancement (SECURE) Act (enacted on December 20, 2019)

**Moving Expense Deduction** – For taxable years beginning on or after January 1, 2021, taxpayers should file California form FTB 3913, Moving Expense Deduction, to claim moving expense deductions. Attach the completed form FTB 3913 to Form 540NR. For more information, see Schedule CA (540NR) instructions and get form FTB 3913.

**Elective Tax for Pass-Through Entities (PTE) and Credit for Qualified Taxpayers** – For taxable years beginning on or after January 1, 2021, and before January 1, 2026, California law allows an entity taxed as a partnership or an “S” corporation to annually elect to pay an elective tax at a rate of 9.3% based on its qualified net income. The election shall be made on an original, timely filed return and is irrevocable for the taxable year.

The law allows a credit against the personal income tax to a taxpayer, other than a partnership, that is a partner, shareholder, or member of a qualified entity that elects to pay the elective tax, in an amount equal to 9.3% of the partner’s, shareholder’s, or member’s pro rata share or distributive share and guaranteed payments of qualified net income subject to the election made by the qualified entity. Generally, a disregarded business entity and its partners or members cannot receive the credit, except for a disregarded single member limited liability company (SMLLC) that is owned by an individual, fiduciary, estate, or trust subject to personal income tax. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **pte elective tax** and get the following PTE elective tax forms and instructions:

- Form FTB 3893, Pass-Through Entity Elective Tax Payment Voucher
- Form FTB 3804, Pass-Through Entity Elective Tax Calculation
- Form FTB 3804-CR, Pass-Through Entity Elective Tax Credit

**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for a Social Security Number (SSN) and a federal Individual Taxpayer Identification Number (ITIN) may provide alternative information to the FTB to identify the dependent. For more information, get form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit.

Taxpayers may amend their tax return beginning with taxable year 2018 to claim the dependent exemption credit. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information on how to amend your tax returns, see “Instructions for Filing a 2025 Amended Return.”

**Worker Status: Employees and Independent Contractors** – Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. Proposition 22 was operative as of December 16, 2020, and may affect a taxpayer’s worker classification. For more information, see Schedule CA (540NR) instructions.

**Minimum Essential Coverage Individual Mandate** – For taxable years beginning on or after January 1, 2020, California law requires residents and their dependents to obtain and maintain minimum essential coverage, also referred to as qualifying health care coverage. Individuals who fail to maintain qualifying health care coverage for any month during the taxable year will be subject to a penalty unless they qualify for an exemption. For more information, see specific line instructions for Form 540NR, line 91, or get the following health care forms, instructions, and publications:

- Form FTB 3853, Health Coverage Exemptions and Individual Shared Responsibility Penalty
- Form FTB 3895, California Health Insurance Marketplace Statement
- FTB Pub. 3895B, California Instructions for Filing Federal Forms 1094-B and 1095-B
- FTB Pub. 3895C, California Instructions for Filing Federal Forms 1094-C and 1095-C

**Small Business Accounting/Percentage of Completion Method** – For taxable years beginning on or after January 1, 2019, California law generally conforms to the TCJA’s definition of small businesses as taxpayers whose average annual gross receipts over three years do not exceed a certain amount. For the current taxable year, the threshold amount is \$31 million. These small businesses are exempt from the requirement of using the Percentage of Completion Method of accounting for any construction contract if the contract is estimated to be completed within two years from the date the contract was entered into. A taxpayer may elect to apply the provision regarding accounting for long term contracts to contracts entered into on or after January 1, 2018.

**Native American Earned Income Exemption** – For taxable years beginning on or after January 1, 2018, federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country are exempt from California taxation. This exemption applies only to earned income. Enrolled tribal members who receive per capita income must reside in their affiliated tribe’s Indian country to qualify for tax exempt status. Additional information can be found in the instructions for Schedule CA (540NR) and form FTB 3504, Enrolled Tribal Member Certification.

**Schedule X, California Explanation of Amended Return Changes** – Use Schedule X to determine any additional amount you owe or refund due to you, and to provide reason(s) for amending your previously filed income tax return. For additional information, see “Instructions for Filing a 2025 Amended Return.”

**Improper Withholding on Severance Paid to Veterans** – The federal Combat-Injured Veterans Tax Fairness Act of 2016 gives veterans who retired from the Armed Forces for medical reasons additional time to claim a refund if they had taxes improperly withheld from their severance pay. If you filed an amended return with the IRS on this issue, you have two years to file your amended California return.

**California Achieving a Better Life Experience (ABLE) Program** – For taxable years beginning on or after January 1, 2016, the California Qualified ABLE Program was established and California law generally conforms to the federal income tax treatment of ABLE accounts. Additional information can be found in the instructions for form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

**Electronic Funds Withdrawal (EFW)** – Make extension or estimated tax payments using tax preparation software. Check with your software provider to determine if they support EFW for extension or estimated tax payments.

**Payments and Credits Applied to Use Tax** – For taxable years beginning on or after January 1, 2015, if a taxpayer includes use tax on their personal income tax return, payments and credits will be applied to use tax first, then towards income tax, interest, and penalties. Additional information can be found in the instructions for Form 540.

**Mandatory Electronic Payments** – You are required to remit all your payments electronically once you make an estimated tax or extension payment exceeding \$20,000 or you file an original tax return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals who do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay). Electronic payments can be made using Web Pay on the FTB's website, EFW as part of the e-file tax return, or your credit card.

**Estimated Tax Payments** – Taxpayers are required to pay 30% of the required annual payment for the 1st required installment, 40% of the required annual payment for the 2nd required installment, no installment is due for the 3rd required installment, and 30% of the required annual payment for the 4th required installment.

Taxpayers with a tax liability less than \$500 (\$250 for married/RDP filing separately) do not need to make estimated tax payments.

**Backup Withholding** – With certain limited exceptions, payers that are required to withhold and remit backup withholding to the IRS are also required to withhold and remit to the FTB on income sourced to California. If the payee has backup withholding, the payee must contact the FTB to provide a valid taxpayer identification number before filing the tax return. Failure to provide a valid taxpayer identification number may result in a denial of the backup withholding credit. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **backup withholding**.

**Registered Domestic Partners (RDPs)** – Under California law, RDPs must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status.

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified.

When we use the initials RDP, they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737.

**Direct Deposit Refund** – You can request a direct deposit refund on your tax return whether you e-file or file a paper tax return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy to avoid it being rejected by your bank.

**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Go to [scholarshare529.com](http://scholarshare529.com) for instructions.

**Group Nonresident Returns (also known as Composite Returns)** – For taxable years beginning on or after January 1, 2009:

- Group nonresident returns may include less than two nonresident individuals.
- Nonresident individuals with more than \$1,000,000 of California taxable income are eligible to be included in group nonresident returns. An additional 1% tax will be assessed on their entire California taxable income if they elect to be part of the group return.

See FTB Pub. 1067, Guidelines for Filing a Group Form 540NR, for more information.

**California Disclosure Obligations** – If the individual was involved in a reportable transaction, including a listed transaction, the individual may have a disclosure requirement. Attach federal Form 8886, Reportable Transaction Disclosure Statement, to the back of the California tax return along with any other supporting schedules. If this is the first time the reportable transaction is disclosed on the tax return, send a duplicate copy of the federal Form 8886 to the address below. The FTB may impose penalties if the individual fails to file federal Form 8886 or fails to provide any other required information. A material advisor is required to provide a reportable transaction number to all taxpayers and material advisors for whom the material advisor acts as a material advisor.

TAX SHELTER FILING  
ABS 389 MS F340  
FRANCHISE TAX BOARD  
PO BOX 1673  
SACRAMENTO CA 95812-9900

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **disclosure obligation**.

# How Nonresidents and Part-Year Residents Are Taxed

## General Information

Nonresidents of California who received California sourced income in 2025, or moved into or out of California in 2025, file Form 540NR. California taxes all income received while you resided in California and the income you received from California sources while a nonresident.

If you file Form 540NR, use Schedule CA (540NR), column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. You determine your California tax by multiplying your California taxable income by an effective tax rate. The effective tax rate is the tax on total taxable income, taken from the tax table, divided by total taxable income. You may also qualify for California tax credits, which reduces the amount of California tax you owe.

If you were a resident of California for all of 2025, get a California Resident Personal Income Tax Booklet and file Form 540 or Form 540 2EZ.

For more information on the taxation of nonresidents and part-year residents, get FTB Pub. 1100, Taxation of Nonresidents and Individuals Who Change Residency. Go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or see "Where To Get Income Tax Forms and Publications."

## Pension Income of Retirees Who Move to Another State

### Nonresidents of California Receiving a California Pension

California does not impose tax on retirement income attributable to services performed in California received by a nonresident after December 31, 1995.

### California Residents Receiving an Out-of-State Pension

In general, California residents are taxed on all income, including income from sources outside California. Therefore, a pension attributable to services performed outside California but received after you become a California resident is taxable.

For more information about pensions, go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and get FTB Pub. 1005, Pension and Annuity Guidelines.

## Temporary and Transitory Absences from California

If you are domiciled in California and you worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse/RDP who accompanies the employed

individual during those 546 consecutive days. However, you will not qualify under this provision if you are present in California for a total of more than 45 days during any taxable year covered by the contract, or if you have income from stocks, bonds, notes, or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and get FTB Pub. 1031.

## Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company, or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on Form 540NR. For more information, go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and get FTB Pub. 1067. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the group Form 540NR.

**Nonresident Alien** – For taxable years beginning on or after January 1, 2021, a nonresident group return can be filed on behalf of electing nonresident aliens receiving California source income from a taxpayer. A nonresident alien, who is not eligible for or has not been issued a federal SSN or ITIN, could be included in the group return or file an individual return without obtaining an SSN or ITIN. For more information, go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and get FTB Pub. 1067.

## Military Servicemembers

Active duty military servicemembers go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) and get FTB Pub. 1032.

Servicemembers domiciled outside of California, and their spouses/RDPs, exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel.

The VAEIA was enacted on January 5, 2023, and made amendments to the SCRA. See Other Important Information section for more information.

# 2025 Instructions for Form 540NR

## California Nonresident or Part-Year Resident Income Tax Return

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2025**, and the California Revenue and Taxation Code (R&TC).

### Before You Begin

Complete your federal income tax return (Form 1040, U.S. Individual Income Tax Return; Form 1040-SR, U.S. Income Tax Return for Seniors; or Form 1040-NR, U.S. Nonresident Alien Income Tax Return) before you begin your Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. Use information from your federal income tax return to complete your Form 540NR. Complete and mail Form 540NR by April 15, 2026. If unable to mail your return by this date, see "Important Dates" at the beginning of this booklet. Also, see "Interest and Penalties" section for information regarding a one-time timeliness penalty abatement.

To get forms and publications referred to in these instructions, go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or see "Where To Get Income Tax Forms and Publications."



You may qualify for the federal earned income tax credit. See "\$\$\$ for You" at the beginning of this booklet for more information.

**Note:** The lines on Form 540NR are numbered with gaps in the line number sequence. For example, line 20 through line 30 do not appear on Form 540NR, so the line number that follows line 19 on Form 540NR is line 31.

**Caution:** Form 540NR has six sides. When filing Form 540NR, you must send all six sides to the Franchise Tax Board (FTB) and Side 6 must be signed.

If you need to amend your Form 540NR, complete an amended Form 540NR and check the box at the top of Form 540NR indicating AMENDED return. Attach Schedule X, California Explanation of Amended Return Changes, to the amended Form 540NR. For specific instructions, see "Instructions for Filing a 2025 Amended Return."

### Filing in Your Return

- Use black or blue ink on the tax return you send to the FTB.
- Enter your Social Security Number(s) or Individual Taxpayer Identification Number(s) at the top of Form 540NR, Side 1 through Side 6.
- Print numbers and CAPITAL LETTERS in the space provided. Be sure to line up dollar amounts.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash or the word "NONE."

### Name(s) and Address

Print your first name, middle initial, last name, and street address in the spaces provided at the top of Form 540NR.

#### Suffix

Use the Suffix field for generational name suffixes such as "SR", "JR", "III", "IV". Do not enter academic, professional, or honorary suffixes.

#### Additional Information

Use the Additional Information field for "In-Care-of" name and other supplemental address information only.

#### Foreign Address

If you have a foreign address, follow the country's practice for entering the city, county, province, state, country, and postal code, as applicable, in the appropriate boxes. **Do not** abbreviate the country name.

#### Principal Business Activity (PBA) Code

For federal Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship), business filers, enter the numeric PBA code from federal Schedule C (Form 1040), line B.

#### Date of Birth (DOB)

Enter your DOBs (mm/dd/yyyy) in the spaces provided. If your filing status is married/RDP filing jointly or married/RDP filing separately, enter the DOBs in the same order as the names.

#### Prior Name

If you or your spouse/RDP filed your 2024 tax return under a different last name, write the last name **only** from the 2024 tax return.

### Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)

Enter your SSN in the spaces provided. If you file a joint tax return, enter the SSNs in the same order as the names.

If you do not have an SSN because you are a nonresident or a resident alien for federal tax purposes, and the Internal Revenue Service (IRS) issued you an ITIN, enter the ITIN in the space provided for the SSN. An ITIN is a tax processing number issued by the IRS to foreign nationals and others who have a federal tax filing requirement and do not qualify for an SSN. It is a nine-digit number that always starts with the number 9.

### Filing Status

#### Line 1 through Line 5 – Filing Status

Check only one box for line 1 through line 5. Enter the required additional information if you checked the box on line 3 or line 5. For filing status requirements, see page 4.

Usually, your California filing status must be the same as the filing status you used on your federal income tax return.

**Exception for Married Taxpayers Who File a Joint Federal Income Tax Return** – You may file separate California returns if either spouse was either of the following:

- An active member of the United States Armed Forces or any auxiliary military branch during 2025.
- A nonresident for the entire year and had no income from California sources during 2025.

**Caution – Community Property States:** If either spouse earned California source income while domiciled in a community property state, the community income will be split equally between the spouses. Both spouses will have California source income and they will **not** qualify for the nonresident spouse exception. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

If you had no federal filing requirement, use the same filing status for California you would have used to file a federal income tax return.

Registered domestic partners (RDPs) who file single for federal **must file** married/RDP filing jointly or married/RDP filing separately for California. If you are an RDP and file head of household for federal purposes, you may file head of household for California purposes only if you meet the requirements to be considered unmarried or considered not in a domestic partnership.

**Nonresident Alien** – A joint tax return may be filed if, in the case of a nonresident alien married to a United States citizen or resident, both spouses/RDPs elect to treat the nonresident alien spouse/RDP as a resident for tax purposes.

**If you filed federal Form 1040-NR**, you do not qualify to use the head of household or married/RDP filing jointly filing status. Instead, use single, married/RDP filing separately, or qualifying surviving spouse/RDP filing status, whichever applies to you.

If you file as head of household, do not claim yourself or a nonrelative as the qualifying individual for head of household filing status. Get FTB Pub. 1540, California Head of Household Filing Status, for more information. See “Where To Get Income Tax Forms and Publications.”

## Exemptions

### Line 6 – Can be Claimed as a Dependent

Check the box on line 6 if someone else can claim you or your spouse/RDP as a dependent on their tax return, even if they chose not to.

If you are married or in an RDP and file a joint return, you can be claimed as a dependent on someone else’s return if you file the joint return only to claim a refund of withheld income tax or estimated tax paid.

### Line 7 – Personal Exemptions

Did you check the box on line 6?

**No** Follow the instructions on Form 540NR, line 7.

**Yes** Ignore the instructions on Form 540NR, line 7. Instead, enter in the box on line 7 as shown below for your filing status:

- Single or married/RDP filing separately, enter -0-.
- Head of household, enter -0-.
- Married/RDP filing jointly and both you and your spouse/RDP can be claimed as dependents, enter -0-.
- Married/RDP filing jointly and only one spouse/RDP can be claimed as a dependent, enter 1.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

### Line 8 – Blind Exemptions

The first year you claim this exemption credit, attach a doctor’s statement to the back of Form 540NR indicating you or your spouse/RDP are visually impaired. If you e-file, attach any requested forms, schedules, and documents according to your software’s instructions. Visually impaired means not capable of seeing better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

### Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 2025\*, you should claim an additional exemption credit on line 9. If you are married/or an RDP, each spouse/RDP 65 years of age or older should claim an additional credit. You may contribute all or part of this credit to the California Seniors Special Fund. See “Voluntary Contribution Fund Descriptions” for more information.

\*If your 65th birthday is on January 1, 2026, you are considered to be age 65 on December 31, 2025.

Do not claim this credit if someone else can claim you as a dependent on their tax return.

### Line 10 – Dependent Exemptions

To claim an exemption credit for each of your dependents, you must write each dependent’s first and last name, SSN or ITIN, and relationship to you in the space provided. If you are claiming more than three dependents, attach a statement with the required dependent information to your tax return. The persons you list as dependents must be the same persons you listed as dependents on your federal income tax return. If you filed form FTB 3568, Alternative Identifying Information for the Dependent Exemption Credit, to qualify to claim your dependents for California purposes, the dependents you claim on your California income tax return may not match those claimed on your federal income tax return. Count the number of dependents listed and enter the total in the box on line 10. Multiply the number you entered by the pre-printed dollar amount and enter the result.

For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent.

To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write “no id” in the SSN field of line 10, Dependents, on Form 540NR. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation. If you e-file, attach any requested forms, schedules, and documents according to your software’s instructions.

Taxpayers may amend their tax returns beginning with taxable year 2018 to claim the dependent exemption credit. These taxpayers should complete an amended Form 540NR, write “no id” in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for “Other” on Part II, line 1, and write the explanation “Claim dependent exemption credit with no id and form FTB 3568 is attached” on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended tax return and Schedule X. If taxpayers do not claim the dependent exemption credit on their original 2025 tax return, they may amend their 2025 tax return following the same procedures used to amend their previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

If your dependent child was born and died in 2025 and you do not have an SSN or an ITIN for the child, write “Died” in the space provided for the SSN and include a copy of the child’s birth certificate, death certificate, or hospital records. The document must show the child was born alive. If you e-file, attach any requested forms, schedules, and documents according to your software’s instructions.

### Line 11 – Exemption Amount

Add line 7 through line 10 and enter the total dollar amount of all exemptions for personal, blind, senior, and dependent.

## Total Taxable Income

Refer to your completed federal income tax return to complete this section.

### Line 12 – California Wages

Enter the total amount of your California wages from your federal Form(s) W-2, Wage and Tax Statement. This amount appears on federal Form W-2, box 16.

### Line 13 – Federal Adjusted Gross Income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

RDPs who file a California tax return as married/RDP filing jointly and have no RDP adjustments between federal and California, combine their individual AGIs from their federal tax returns filed with the IRS. Enter the combined AGI on line 13.

RDP adjustments include but are not limited to the following:

- Transfer of property between spouses/RDPs
- Capital loss
- Transactions between spouses/RDPs
- Sale of residence
- Dependent care assistance
- Investment interest
- Qualified residence interest acquisition loan & equity loan
- Expense depreciation property limits
- Individual Retirement Arrangement
- Interest education loan
- Rental real estate passive loss
- Rollover of publicly traded securities gain into specialized small business investment companies

RDPs filing as married/RDP filing separately, former RDPs filing single, and RDPs with RDP adjustments will use the California RDP Adjustments Worksheet in FTB Pub. 737, Tax Information for Registered Domestic Partners, or complete a federal pro forma Form 1040 or 1040-SR. Transfer the amount from the California RDP Adjustments Worksheet, line 27, column D, or federal pro forma Form 1040 or 1040-SR, line 11b, to Form 540NR, line 13.

**Line 14 – California Adjustments — Subtractions (from Schedule CA (540NR), Part II, line 27, column B)**

If there are differences between your federal and California income, e.g., social security benefits, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 27, column B on Form 540NR, line 14.

If the amount on Schedule CA (540NR), Part II, line 27, column B is a negative number, do not transfer it to Form 540NR, line 14 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 16.

**Line 15 – Subtotal**

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

**Line 16 – California Adjustments — Additions (from Schedule CA (540NR), Part II, line 27, column C)**

If there are differences between your federal and California deductions, complete Schedule CA (540NR). Follow the instructions for Schedule CA (540NR). Enter the amount from Schedule CA (540NR), Part II, line 27, column C on Form 540NR, line 16.

If the amount on Schedule CA (540NR), Part II, line 27, column C is a negative number, do not transfer it to Form 540NR, line 16 as a negative number. Instead, transfer the number as a positive number to Form 540NR, line 14.

**Line 17 – Adjusted Gross Income From All Sources**

Combine line 15 and line 16. This amount should match the amount on Schedule CA (540NR), Part II, line 27, column D.

**Line 18 – California Itemized Deductions or California Standard Deduction**

Decide whether to itemize your deductions, such as charitable contributions, medical expenses, etc., or take the standard deduction. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law).
- Standard deduction.

On federal tax returns, individual taxpayers who claim the standard deduction are allowed an additional deduction for net disaster losses. For California, deductions for disaster losses are only allowed for those individual taxpayers who itemized their deductions.

If married/or an RDP and filing separate tax returns, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.

Also, if someone else can claim you as a dependent, you may claim the greater of the standard deduction or your itemized deductions. To figure your standard deduction, see the California Standard Deduction Worksheet for Dependents.

**Itemized Deductions** – Figure your California itemized deductions by completing Schedule CA (540NR), Part III, line 1 through line 30. Enter the result on Form 540NR, line 18.

If you did not itemize deductions on your federal income tax return but will itemize deductions for your Form 540NR, first complete federal Schedule A (Form 1040), Itemized Deductions. Then check the box on Side 4, Part III of the Schedule CA (540NR), and complete Part III. Attach both the federal Schedule A (Form 1040) and California Schedule CA (540NR) to the back of your tax return.

**Standard Deduction** – Find your standard deduction on the California Standard Deduction Chart for Most People. If you checked the box on Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, instead.

<b>California Standard Deduction Chart for Most People</b>	
Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.	
<b>Your Filing Status</b>	<b>Enter On Line 18</b>
1 – Single . . . . .	\$5,706
2 – Married/RDP filing jointly . . . . .	\$11,412
3 – Married/RDP filing separately . . . . .	\$5,706
4 – Head of household . . . . .	\$11,412
5 – Qualifying surviving spouse/RDP . . . . .	\$11,412
The California standard deduction amounts are less than the federal standard deduction amounts.	

<b>California Standard Deduction Worksheet for Dependents</b>	
Use this worksheet only if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return. <b>Use whole dollars only.</b>	
1. Enter your earned income from line 2 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040 or 1040-SR . . .	1 _____
2. Minimum standard deduction . . . . .	2 <u>\$1,350.00</u>
3. Enter the <b>larger</b> of line 1 or line 2 here . . . . .	3 _____
4. Enter the amount shown for your filing status:	
• Single or married/RDP filing separately, enter \$5,706 . . . . .	} 4 _____
• Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP, enter \$11,412 . . . . .	
5. <b>Standard deduction.</b> Enter the <b>smaller</b> of line 3 or line 4 here and on Form 540NR, line 18 . . .	5 _____

**Line 19 – Total Taxable Income**

**Capital Construction Fund (CCF)** – If you claim a deduction on your federal Form 1040 or 1040-SR, line 15 for a contribution made to a CCF set up under the federal Merchant Marine Act of 1936, reduce the amount you would otherwise enter on line 19 by the amount of the deduction. Next to line 19, write "CCF" and the amount of the deduction. For more information, get federal Pub. 595, Capital Construction Fund for Commercial Fishers.

### California Taxable Income

When you figure your tax, use the correct filing status and taxable income amount.

#### Line 31 – Tax

 e-file and you won't have to do the math. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **efile**.

To figure your tax on the amount on line 19, use one or more of the following methods and check the matching box(es) on line 31, as applicable:

- **Tax Table** – If your taxable income on line 19 is \$100,000 or less, use the tax table beginning on page 71. Use the correct filing status column in the tax table.
- **Tax Rate Schedules** – If your taxable income on line 19 is over \$100,000, use the tax rate schedule for your filing status on page 70.
- **FTB 3800** – Generally, you use form FTB 3800, Tax Computation for Certain Children with Unearned Income, to figure the tax on a separate Form 540NR for your child who was age 18 and under or a full-time student under age 24 on January 1, 2026, and who had more than \$2,700 of unearned income. Attach form FTB 3800 to the child's Form 540NR.
- **FTB 3803** – If, as a parent, you elect to report your child's interest and dividend income of more than \$1,350 but less than \$13,500 on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. File a separate form FTB 3803 for each child whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 31. Attach form(s) FTB 3803 to your return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to [ftb.ca.gov/tax-rates](http://ftb.ca.gov/tax-rates).

#### Line 32 – CA Adjusted Gross Income

Complete Schedule CA (540NR), Part IV, line 1 to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR). Enter on Form 540NR, line 32 the amount from Schedule CA (540NR), Part IV, line 1.

#### Line 36 – CA Tax Rate

In this computation, the FTB rounds the tax rate to four digits after the decimal. If your computation is different, you may receive a notice due to the difference in rounding. Contact us at 800.852.5711 if you disagree with this notice.

#### Line 38 – CA Exemption Credit Percentage

Divide the California Taxable Income (line 35) by Total Taxable Income (line 19). This percentage does not apply to the Nonrefundable Renter's Credit, Nonrefundable Child and Dependent Care Expenses Credit, Other State Tax Credit, or credits that are conditional upon a transaction occurring wholly within California. **If more than 1, enter 1.0000.**

#### Line 39 – CA Prorated Exemption Credits

Use your exemption credits to reduce your tax. If your federal AGI on line 13 is more than the amount listed below for your filing status, your credits will be limited.

	<b>Is Form 540NR,</b>
<b>If your filing status is:</b>	<b>line 13 more than:</b>
Single or married/RDP filing separately . . . . .	\$252,203
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .	\$504,411
Head of household . . . . .	\$378,310

- Yes** Complete the AGI Limitation Worksheet that follows.
- No** Multiply line 11 by line 38.

#### AGI Limitation Worksheet Use whole dollars only.

<b>a</b>	Enter the amount from Form 540NR, line 13 . . . . .	<b>a</b>	<u>          </u>
<b>b</b>	Enter the amount for your filing status on line b:		
	• Single or married/RDP filing separately \$252,203	}	<b>b</b> <u>          </u>
	• Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . . \$504,411		
	• Head of household . . . . . \$378,310		
<b>c</b>	Subtract line b from line a . . . . .	<b>c</b>	<u>          </u>
<b>d</b>	Divide line c by \$2,500 (\$1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number . . . . .	<b>d</b>	<u>          </u>
<b>e</b>	Multiply line d by \$6 . . . . .	<b>e</b>	<u>          </u>
<b>f</b>	Add the numbers from the boxes on Form 540NR, line 7, line 8, and line 9 (not the dollar amounts) . . . . .	<b>f</b>	<u>          </u>
<b>g</b>	Multiply line e by line f . . . . .	<b>g</b>	<u>          </u>
<b>h</b>	Add the total <b>dollar amounts</b> from Form 540NR, line 7, line 8, and line 9. . . . .	<b>h</b>	<u>          </u>
<b>i</b>	Subtract line g from line h. If zero or less, enter -0- . . . . .	<b>i</b>	<u>          </u>
<b>j</b>	Enter the number from the box on Form 540NR, line 10 (not the dollar amount) . . . . .	<b>j</b>	<u>          </u>
<b>k</b>	Multiply line e by line j . . . . .	<b>k</b>	<u>          </u>
<b>l</b>	Enter the <b>dollar amount</b> from Form 540NR, line 10 . . . . .	<b>l</b>	<u>          </u>
<b>m</b>	Subtract line k from line l. If zero or less, enter -0- . . . . .	<b>m</b>	<u>          </u>
<b>n</b>	Add line i and line m. Enter the result here . . . . .	<b>n</b>	<u>          </u>
<b>o</b>	Multiply the amount on line n by the CA Exemption Credit Percentage on Form 540NR, line 38. Enter the result here and on Form 540NR, line 39. . . . .	<b>o</b>	<u>          </u>

#### Line 41 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2025 and you were born before January 2, 1936, get California Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in less tax. Attach Schedule G-1 to your tax return.

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax. Attach form FTB 5870A to your tax return.

To get these forms, see "Order Forms and Publications."

### Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart included in this booklet describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any other special credits, go to line 50 and line 61 to see if you qualify for the Nonrefundable Child and Dependent Care Expenses Credit or the Nonrefundable Renter's Credit.

**Box A** – Did you complete federal Schedule C, D, E, or F and claim or receive any of the following (**Note:** If your business gross receipts are less than \$1,000,000 from all trades or businesses, you do not have to report alternative minimum tax (AMT). For more information, see line 71 instructions.):

- Accelerated depreciation in excess of straight-line
- Intangible drilling costs
- Depletion
- Circulation expenditures
- Research and experimental expenditures
- Mining exploration/development costs
- Amortization of pollution control facilities
- Income/loss from tax shelter farm activities
- Income/loss from passive activities
- Income from long-term contracts using the percentage of completion method
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541), Beneficiary’s Share of Income, Deductions, Credits, etc.

**Yes** Get and complete Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents. See “Order Forms and Publications.”

**No** Go to Box B.

**Box B** – Did you claim or receive any of the following:

- Investment interest expense
- Income from incentive stock options in excess of the amount reported on your return
- Income from installment sales of certain property

**Yes** Get and complete Schedule P (540NR). See “Order Forms and Publications.”

**No** Go to Box C.

	Is Form 540NR, line 17 more than:
<b>Box C</b> – If your filing status is:	
Single or head of household . . . . .	\$347,808
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .	\$463,745
Married/RDP filing separately . . . . .	\$231,868

**Yes** Get and complete Schedule P (540NR). See “Order Forms and Publications.”

**No** Your credits are not limited. Go to the instructions for line 50.

**Line 50 – Nonrefundable Child and Dependent Care Expenses Credit — Code 232**

Claim this credit if you paid someone to care for your qualifying child under the age of 13, other dependent who is physically or mentally incapable of caring for him or herself, or spouse/RDP if physically or mentally incapable of caring for him or herself. To claim this credit, your federal AGI must be \$100,000 or less. Complete and attach form FTB 3506, Child and Dependent Care Expenses Credit. See “Where To Get Income Tax Forms and Publications.”

The care must have been provided in California. You must have California-sourced income (wages earned working in California or self-employment income from California business activities).

A servicemember’s active duty military pay is considered earned income, regardless of whether the servicemember is domiciled in California. Get FTB Pub. 1032, Tax Information for Military Personnel, for more information.

**Schedule P (540NR)** – If you need to complete Schedule P (540NR) and you claim any of the credits on line 51 through line 53, do not enter an amount on line 51 through line 53. Instead, enter the total amount of these credits from Schedule P (540NR), Part III, Section B1, line 12 through line 14, on Form 540NR, line 55. Do not follow the instructions for line 55. Write “Schedule P (540NR)” to the left of the amount entered on line 55.

**Line 51 – Credit for Joint Custody Head of Household — Code 170**

You may **not** claim this credit if you used the head of household, married/RDP filing jointly, or the qualifying surviving spouse/RDP filing status.

Claim the credit if unmarried and not an RDP at the end of 2025 (or if married/or an RDP, you lived apart from your spouse/RDP for all of 2025 and you used the married/RDP filing separately filing status); and if you furnished more than one-half the household expenses for your home that also served as the main home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married/or an RDP, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or legal separation or part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or legal separation has not yet been issued.

**If your federal AGI is more than \$252,203, subtract line n from the AGI Limitation Worksheet within line 39 instructions from line 31 of Form 540NR and enter this amount on line 1 of the worksheet below to calculate your credit.**

Use the worksheet below to figure this credit **using whole dollars only**:

1. Subtract line 11 from line 31 on Form 540NR and enter the result here . . . . .	1	
2. Enter the amount from Form 540NR, line 41 . . . . .	2	
3. Add line 1 and line 2 . . . . .	3	
4. Credit percentage — 30% . . . . .	4	.30
5. Credit amount. Multiply line 3 by line 4. Enter on this line the result or \$610, whichever is less. Enter this amount on Form 540NR, line 51 . . . . .	5	

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

**Line 52 – Credit for Dependent Parent — Code 173**

You may **not** claim this credit if you used the single, head of household, qualifying surviving spouse/RDP, or married/RDP filing jointly filing status.

Claim this credit only if all of the following apply:

- You were married/or an RDP at the end of 2025 and you used the married/RDP filing separately filing status.
- Your spouse/RDP was not a member of your household during the last six months of the year.
- You furnished over one-half the household expenses for your dependent mother’s or father’s home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the Credit for Joint Custody Head of Household within line 51 instructions.

On the last line of the worksheet, enter the result or \$610, whichever is less. Enter this amount on Form 540NR, line 52.

If you qualify for both the Credit for Joint Custody Head of Household and the Credit for Dependent Parent, you are only allowed to claim one or the other, not both. Select the credit that will allow the maximum benefit.

**Line 53 – Credit for Senior Head of Household — Code 163**

Claim this credit if you:

- Were 65 years of age or older on December 31, 2025\*.
- Qualified as a head of household in 2023 or 2024 by providing a household for a qualifying individual who died during 2023 or 2024.
- Did not have AGI over \$98,652 for 2025.

\*If your 65th birthday is on January 1, 2026, you are considered to be age 65 on December 31, 2025.

If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 2025 in order to claim this credit.

Use this worksheet to figure this credit using whole dollars only:

1. Enter the amount from Form 540NR, line 19 . . . . .	1	_____
2. Credit percentage — 2% . . . . .	2	_____ .02
3. Credit amount. Multiply line 1 by line 2. Enter on this line the result or \$1,860, whichever is less. Enter this amount on Form 540NR, line 53 . . . . .	3	_____

**Line 54 and Line 55 – Credit Percentage and Credit Amount**

If you claimed credits on line 51, line 52, or line 53, complete the following worksheet to compute your credit percentage and the allowable prorated credit to enter on line 55 using whole dollars only. If you completed Schedule P (540NR), see the instructions for Schedule P (540NR) filers within line 50 instructions.

<b>Part I – Credit Percentage</b>		
1. Enter the percentage amount from line 38 here and on Form 540NR, line 54. If more than 1, enter 1.0000 . . . . .	1	_____
<b>Part II – Credit Amount</b>		
<b>Credit for Joint Custody Head of Household</b>		
1. Enter the amount from Form 540NR, line 51 . . . . .	1	_____
2. Credit Percentage from Part I, line 1 . . . . .	2	_____
3. Multiply line 1 by line 2 . . . . .	3	_____
4. Enter the lesser of the amount from line 3 or \$610 . . . . .	4	_____
<b>Credit for Dependent Parent</b>		
5. Enter the amount from Form 540NR, line 52 . . . . .	5	_____
6. Credit Percentage from Part I, line 1 . . . . .	6	_____
7. Multiply line 5 by line 6 . . . . .	7	_____
8. Enter the lesser of the amount on line 7 or \$610 . . . . .	8	_____
<b>Credit for Senior Head of Household</b>		
9. Enter the amount from Form 540NR, line 53 . . . . .	9	_____
10. Credit Percentage from Part I, line 1 . . . . .	10	_____
11. Multiply line 9 by line 10 . . . . .	11	_____
12. Enter the lesser of the amount on line 11 or \$1,860 . . . . .	12	_____
<b>Total Prorated Credits</b>		
13. Add line 4, line 8, and line 12. Enter the result here and on Form 540NR, line 55 . . . . .	13	_____

**Line 58 through Line 60 – Additional Special Credits**

A code identifies each credit. To claim only one or two credits, enter the credit name, code, and amount of the credit on line 58 and line 59.

To claim more than two credits, use Schedule P (540NR), Part III. Get Schedule P (540NR) instructions, “How to Claim Your Credits.”

**Important:** Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

**Carryovers:** If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years). If you claim a credit carryover for an expired credit, use form FTB 3540, Credit Carryover and Recapture Summary, to figure the amount of the credit.

**Credit for Child Adoption Costs — Code 197**

For the year in which an adoption decree or an order of adoption is entered (e.g. adoption is final), claim a credit for 50% of the cost of adopting a child who was both:

- A citizen or legal resident of the United States.
- In the custody of a California public agency or a California political subdivision.

Treat a prior unsuccessful attempt to adopt a child (even when the costs were incurred in a prior year) and a later successful adoption of a different child as one effort when computing the cost of adopting the child. Include the following costs if directly related to the adoption process:

- Fees for Department of Social Services or a licensed adoption agency
- Medical expenses not reimbursed by insurance
- Travel expenses for the adoptive family

**Note:**

- This credit does not apply when a child is adopted from another country or another state, or who was not in the custody of a California public agency or a California political subdivision.
- Any deduction for the expenses used to claim this credit must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit using whole dollars only. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit allowable is limited to \$2,500 per minor child. You may carryover the excess credit to future years until the credit is used.

1. Enter qualifying costs for the child . . . . .	1	_____
2. Credit percentage — 50% . . . . .	2	_____ .50
3. Credit amount. Multiply line 1 by line 2. Do not enter more than \$2,500 . . . . .	3	_____

**Line 61 – Nonrefundable Renter’s Credit**

If you paid rent for at least six months in 2025 on your principal residence located in California you may qualify to claim the nonrefundable renter’s credit which may reduce your tax. Complete the Nonrefundable Renter’s Credit Qualification Record included in this booklet.

**Line 63**

Subtract the amount on line 62 from the amount on line 42. Enter the result on line 63. If the amount on line 62 is more than the amount on line 42, enter -0-.

**Other Taxes**

Attach the specific form or statement required for each item below.

**Line 71 – Alternative Minimum Tax (AMT)**

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- \$123,667 married/RDP filing jointly or qualifying surviving spouse/RDP
- \$92,749 single or head of household
- \$61,830 married/RDP filing separately

A child under age 19 or a full-time student under age 24 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$9,750 and the child’s earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from all trades or businesses.

Get Schedule P (540NR) for more information. See “Where To Get Income Tax Forms and Publications.”

**Line 72 – Behavioral Health Services Tax**

If your taxable income or nonresident California source taxable income is more than \$1,000,000, compute the Behavioral Health Services tax using whole dollars only:

1. CA Taxable income from Form 540NR, line 35 . . . . .	1	_____
2. Less . . . . .	2	_____ \$(1,000,000)
3. Subtotal . . . . .	3	_____
4. Tax rate – 1% . . . . .	4	_____ .01
5. Behavioral Health Services Tax – Multiply line 3 by line 4. Enter this amount here and on Form 540NR, line 72 . . . . .	5	_____

**Line 73 – Other Taxes and Credit Recapture**

If you received an early distribution of a qualified retirement plan and were required to report additional tax on your federal tax return, you may also be required to report additional tax on your California tax return. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts. If required to report additional tax, report it on line 73 and write “FTB 3805P” to the left of the amount.

In general, California conforms to federal law for income received under IRC Section 409A on a nonqualified deferred compensation (NQDC) plan and discounted stock options and stock appreciation rights. Income received under IRC Section 409A is subject to an additional 5% tax plus interest. Include the additional tax, if any, on line 73. Write “NQDC” on the dotted line to the left of the amount.

If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 73. Write “IRC Section 453A interest” and the amount on the dotted line to the left of the amount on line 73.

If you used form(s):

- FTB 3531, California Competes Tax Credit – Enter only the recaptured amount used. Get the instructions for form FTB 3531, Part III, Credit Recapture, for more information.
- FTB 3540, Credit Carryover and Recapture Summary
- FTB 3554, New Employment Credit
- FTB 3835, State Historic Rehabilitation Tax Credit

Include the additional tax for credit recapture, if any, on line 73. Write the form number on the dotted line to the left of the amount on line 73.

**Payments**

Before you begin this section, have the following federal forms and any other federal Form 1099's that show California income tax withheld available:

- W-2, Wage and Tax Statement
- W-2G, Certain Gambling Winnings
- 1099-DIV, Dividends and Distributions
- 1099-INT, Interest Income
- 1099-K, Payment Card and Third Party Network Transactions
- 1099-MISC, Miscellaneous Information
- 1099-NEC, Nonemployee Compensation
- 1099-OID, Original Issue Discount
- 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

Also, have your California Forms 592-B, Resident and Nonresident Withholding Tax Statement, and 593, Real Estate Withholding Statement, available.

If you received wages and do not have a federal Form W-2, see Frequently Asked Questions, Question 2, included in this booklet.

**Line 81 – California Income Tax Withheld**

Enter the total California income tax withheld from the following federal forms and from any other federal Form 1099's that show California income tax withheld:

- W-2, box 17
- W-2G, box 15
- 1099-DIV, box 16
- 1099-INT, box 17
- 1099-K, box 8
- 1099-MISC, box 16
- 1099-NEC, box 5
- 1099-OID, box 14
- 1099-R, box 14

Do not include city, local, or county tax withheld, tax withheld by other states, or nonconsenting nonresident (NCNR) member's tax from Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc., line 15e. Do not include nonresident or real estate withholding from Form(s) 592-B or 593, on this line as withholding. For more information,

see instructions for line 83. If you had California tax withheld and did not receive federal Form(s) W-2 or 1099, contact the entity that paid the income.

If you received federal Form(s) 1099-DIV, 1099-INT, 1099-K, 1099-MISC, 1099-NEC, 1099-OID, 1099-R, or any other federal Form 1099's that shows California income tax withheld, include in the total on line 81 the amount(s) withheld and attach a copy of the federal Form(s) 1099 to the lower front of your tax return.

Generally, tax should not be withheld on federal Form 1099-MISC or Form 1099-NEC. If you want to pre-pay tax on income reported on federal Form 1099-MISC or Form 1099-NEC, use Form 540-ES, Estimated Tax for Individuals.

**Line 82 – 2025 California Estimated Tax and Other Payments**

Enter the total of any:

- California estimated tax payments you made using 2025 Form 540-ES, electronic funds withdrawal, Web Pay, or credit card.
- Overpayment from your 2024 California income tax return that you applied to your 2025 estimated tax.
- Payment you sent with form FTB 3519, Payment for Automatic Extension for Individuals.
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541) or an S corporation on Schedule K-1 (100S), Shareholder's Share of Income, Deductions, Credits, etc.

If you are including NCNR tax, write “LLC” on the dotted line to the left of the amount on line 82, and attach Schedule K-1 (568) with the amount of the NCNR tax claimed. The LLC's return must be filed before an individual member's account can be credited. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

If you and your spouse/RDP paid joint estimated taxes but are now filing separate income tax returns, either of you may claim the entire amount paid, or each may claim part of the joint estimated tax payments. If you want the estimated tax payments to be divided, notify the FTB before you file the tax returns so the payments can be applied to the proper account. The FTB will accept in writing, any divorce agreement (or court-ordered settlement) or a statement showing the allocation of the payments along with a notarized signature of both taxpayers.

Send statements to:

JOINT ESTIMATE CREDIT ALLOCATION MS F283  
TAXPAYER SERVICES CENTER  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

To view payments made or get your current account balance, go to [ftb.ca.gov](https://ftb.ca.gov) and login or register for MyFTB.

If you or your spouse/RDP made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of your Form 540NR explaining that payments were made under both SSNs. If you e-file, attach any requested forms, schedules, and documents according to your software's instructions.

You do not have to make estimated tax payments if you are a nonresident or new resident of California in 2026 and did not have a California tax liability in 2025.

**Line 83 – Withholding (Form 592-B and/or Form 593)**

If you were a nonresident who received California source income or sold California real estate, enter the total California tax withheld from your Forms 592-B and 593. Attach a copy of Forms 592-B and 593 to the lower front of Form 540NR, Side 1.

If your filing status changed after escrow closed and before filing your California tax return, contact us at 888.792.4900 prior to filing your California tax return for instructions on how to claim your withholding credit.

**Caution:** Do not include withholding from other forms on this line. Do not include NCNR member's tax from Schedule K-1 (568), line 15e, as withholding; see instructions for line 82.

**Line 84 – Refundable Program 4.0 California Motion Picture and Television Production Credit**

Enter your Refundable Program 4.0 California Motion Picture and Television Production Credit from form FTB 3541, California Motion Picture and Television Production Credit, line 25.

**Line 85 – Earned Income Tax Credit (EITC)**

Enter your Earned Income Tax Credit from form FTB 3514, California Earned Income Tax Credit, line 22.

**Line 86 – Young Child Tax Credit (YCTC)**

Enter your Young Child Tax Credit from form FTB 3514, line 30.

**Line 87 – Foster Youth Tax Credit (FYTC)**

Enter your Foster Youth Tax Credit from form FTB 3514, line 41.

**Line 88**

For the Claim of Right credit, follow the reporting instructions in Schedule CA (540NR), Part III, line 16 under the Claim of Right.

**Claim of Right:** If you are claiming the tax credit on your California tax return, include the amount of the credit in the total for this line. Write in "IRC 1341" and the amount of the credit to the left of the amount column.

To determine if you are entitled to this credit, refer to your prior year California Form 540NR or Schedule CA (540NR), column E, to verify the amount was included in your California taxable income. If the amount repaid under a "Claim of Right" was not originally taxed by California, you are not entitled to claim the credit.

**ISR Penalty**

**Line 91 – Individual Shared Responsibility (ISR) Penalty**

Check the box on line 91 if you, your spouse/RDP (if filing a joint return), and anyone you can or do claim as a dependent had minimum essential coverage (also referred to as qualifying health care coverage) that covered all of 2025. Medicare Part A or C qualifies as minimum essential coverage. If you check the box on line 91, you do not owe the individual shared responsibility penalty and do not need to file form FTB 3853. For more information, get form FTB 3853.

If you and your household did not have full-year health care coverage, then go to form FTB 3853 to determine if you have an individual shared responsibility penalty. Enter your individual shared responsibility penalty from form FTB 3853, Part IV, line 1.

**Overpaid Tax or Tax Due**

To avoid a delay in the processing of your tax return, enter the correct amounts on line 101 through line 104.

**Line 101 – Overpaid Tax**

If the amount on line 92 is more than the amount on line 74, subtract the amount on line 74 from the amount on line 92. Enter the result on line 101. Your payments and credits are more than your tax.

**Refund Intercept** – The FTB administers the Interagency Intercept Collection (IIC) program on behalf of the State Controller's Office. The IIC program intercepts (offsets) refunds when individuals and business entities owe delinquent debts to government agencies including the IRS and California colleges. All refunds are subject to interception. The FTB only intercepts the amount owed.

Refunds from joint tax returns may be applied to the debts of the taxpayer or spouse/RDP. After all tax liabilities are paid, any remaining credit will be applied to requested voluntary contributions, if any, and the remainder will be refunded.

If the debt was previously paid to the requestor and the FTB also intercepted the refund, any overpayment will be refunded by the agency that received the funds.

For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **interagency intercept collection**.

**Line 102 – Amount You Want Applied to Your 2026 Estimated Tax**

Apply all or part of the amount on line 101 to your estimated tax for 2026. Enter on line 102 the amount of line 101 you want applied to 2026.

An election to apply an overpayment against estimated tax is binding. Once the election is made, the overpayment cannot be applied to a deficiency after the due date of the tax return.

**Line 103 – Overpaid Tax Available This Year**

If you entered an amount on line 102, subtract it from the amount on line 101. Enter the result on line 103. You may have this entire amount refunded to you or make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, go to the instructions for contributions.

**Line 104 – Tax Due**

If the amount on line 92 is less than the amount on line 74, subtract the amount on line 92 from the amount on line 74. Enter the result on line 104. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 104 is \$500 or more (\$250 or more if married/RDP filing separately).
- The amount of state income tax withheld on line 81 is less than 90% of the amount of your total tax on line 74.

If you owe a penalty, the FTB will figure the penalty and send you a bill.

**Contributions**

You can make voluntary contributions to the funds listed on Side 4. See "Voluntary Contributions Fund Descriptions" for more information.

You may also contribute any amount to the **State Parks Protection Fund/Parks Pass Purchase**. To receive a single annual park pass, your contribution must equal or exceed \$195. When applicable, the FTB will forward your name and address from your tax return to the Department of Parks and Recreation (DPR) who will issue a single Vehicle Day Use Annual Pass to you. Only one pass will be provided per tax return. You may contact DPR directly to purchase additional passes. If there is an error on your tax return in the computation of total contributions or if we disallow the contribution you requested because there is no credit available for the taxable year, your name and address will **not** be forwarded to DPR. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Code 400 – Contribution to California Seniors Special Fund**

If you and/or your spouse/RDP are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$306 or \$153 per spouse/RDP. Contributions entered on code 400 will be distributed to the Area Agency on Aging Council of California (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Use the worksheet below to figure your contribution:

1.	If you contribute, enter \$153; if you and your spouse/RDP contribute, enter \$306 . . . . .	1	_____
2.	Enter the ratio from Form 540NR, line 38 . . . . .	2	_____
3.	Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here . . . . .	3	_____

You may contribute any amount up to the amount on line 3. Enter your contribution on the line for code 400.

**Line 120 – Total Contributions**

Add amounts in code 400 through code 449. Enter the result on line 120.

**Amount You Owe**

Add or subtract correctly to figure the amount you owe.

**Line 121 – Amount You Owe**

If you did not enter an amount on line 120, enter the amount from line 104 on line 121. This is the amount you owe with your Form 540NR.

If you entered an amount on line 120, add that amount to the amount on line 104. Enter the result on line 121. This is the amount you owe with your Form 540NR.

If you have an amount on line 103 and line 120, subtract line 120 from line 103. If line 120 is more than line 103, enter the difference on line 121.

To avoid a late filing penalty, file your Form 540NR by the extended due date even if unable to pay the amount you owe.

**Mandatory Electronic Payments** – You are required to remit all your payments electronically once you make an estimate or extension payment exceeding \$20,000 or you file an original return with a total tax liability over \$80,000. Once you meet this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be remitted electronically. The first payment that would trigger the mandatory e-pay requirement does not have to be made electronically. Individuals that do not send the payment electronically will be subject to a 1% noncompliance penalty.

You can request a waiver from mandatory e-pay if one or more of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year.
- Your total tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your total tax liability.

For more information or to obtain the waiver form, go to [ftb.ca.gov/e-pay](http://ftb.ca.gov/e-pay). Electronic payments can be made using Web Pay on the FTB's website, electronic funds withdrawal (EFW) as part of the e-file tax return, or your credit card.

**Payment Options**

- **Electronic Funds Withdrawal** – Instead of paying by check or money order, you may use this convenient option if you e-file. Provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.
- **Web Pay** – Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.
- **Credit Card** – Whether you e-file or file by mail, you can use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes. If you pay by credit card, do not mail form FTB 3519 to us. Call 800.272.9829 or go to the ACI Payments, Inc. (formerly Official Payments) website at [officialpayments.com](http://officialpayments.com), and use the jurisdiction code 1555. ACI Payments, Inc. charges a convenience fee for using this service.
- **Check or Money Order** – Using black or blue ink, make your check or money order payable to the “Franchise Tax Board.” **Do not send cash or other items of value** (such as stamps, lottery tickets, foreign currency, and gift cards). Write your SSN or ITIN and “2025 Form 540NR” on the check or money order. Enclose, but **do not** staple, your payment with your return.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution. **Do not** combine your 2025 tax payment and any 2026 estimated tax payment in the same check. Prepare two separate checks and mail each in a separate envelope.

If you e-filed your tax return, mail your check or money order with form FTB 3582, Payment Voucher for Individual e-filed Returns. **Do not** mail a copy of your e-filed tax return.

A penalty may be imposed if your check is returned by your bank for insufficient funds.

**Paying by Credit Card** – Whether you e-file or file by mail, use your Discover, MasterCard, Visa, or American Express card to pay your personal income taxes (tax return balance due, extension payment, estimated tax payment, or tax due with bill notice). **There is a convenience fee for this service.** This fee is paid directly to ACI Payments, Inc. based on the amount of your tax payment.

**Convenience Fee**

- 2.30% of the tax amount charged (rounded to the nearest cent)
- Minimum fee: \$1

**Example:**

Tax Payment = \$753.56    Convenience Fee = \$17.33

**When will my payments be effective?**

Your payment is effective on the date you charge it.

**What if I change my mind?**

If you pay your tax liability by credit card and later reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the FTB for nonpayment or late payment of your tax liability.

**How do I use my credit card to pay my income tax bill?**

Once you have determined the type of payment and how much you owe, the following information is needed:

- Your Discover, MasterCard, Visa, or American Express card
- Credit card number
- Expiration date
- Amount you are paying
- Your and your spouse's/RDP's SSN or ITIN
- First 4 letters of your and your spouse's/RDP's last name
- Taxable year
- Home phone number (including area code)
- ZIP code for address where your monthly credit card bill is sent
- FTB Jurisdiction Code: 1555

Go to the ACI Payments, Inc. website at [officialpayments.com](http://officialpayments.com) and select **Payment Center**, or call 800.2PAY.TAX or 800.272.9829 and follow the recorded instructions. ACI Payments, Inc. provides customer assistance at 800.487.4567 Monday through Friday, 6 a.m. to 4 p.m. PST. ACI Payments, Inc. will tell you the convenience fee before you complete your transaction. Decide whether to complete the transaction at that time.

Payment Date : \_\_\_\_\_ Confirmation Number: \_\_\_\_\_

If you cannot pay the full amount or can only make a partial payment for the amount shown on Form 540NR, line 121, see the information regarding installment payments in Question 4 of the “Frequently Asked Questions” included in this booklet.

**Interest and Penalties**

If you file your tax return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Effective for taxable years beginning on or after January 1, 2022, you may request a one-time abatement of a timeliness penalty if: (1) you were not previously required to file a California personal income tax return or have not previously been granted first-time abatement, (2) you have filed all required returns as of the date of the request for first-time abatement, and (3) you have paid, or are in a current arrangement to pay, all tax currently due.

Do not reduce the amount on line 101 or increase the amount on line 104 by any penalty or interest amounts. Enter on line 122 the amount of interest and penalties.

**Line 122 – Interest and Penalties**

**Interest** – Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within **15** days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year. The FTB website has a chart of interest rates in effect since 1976. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **interest rates**.

**Late Filing of Tax Return** – If you do not file your tax return by October 15, 2026, you will incur a late filing penalty plus interest from the original due date of the tax return. The maximum total penalty is 25% of the tax not paid if the tax return is filed after October 15, 2026. The minimum penalty for filing a tax return more than 60 days late is \$135 or 100% of the balance of tax due, whichever is less.

**Late Payment of Tax** – If you fail to pay your total tax liability by April 15, 2026, you will incur a late payment penalty plus interest. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid. We may waive the late payment penalty based on reasonable cause. Reasonable cause is presumed when 90% of the tax shown on the return is paid by the original due date of the return. However, the imposition of interest is mandatory. If, after April 15, 2026, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest.

**Other Penalties** – We may impose other penalties if a payment is returned for insufficient funds. We may also impose penalties for negligence, substantial understatement of tax, and fraud.

**Line 123 – Underpayment of Estimated Tax**

You may be subject to an estimated tax penalty if any of the following is true:

- Your withholding and credits are less than 90% of your current year tax liability.
- Your withholding and credits are less than 100% of your prior year tax liability (110% if AGI is more than \$150,000 or \$75,000 if married/RDP filing separately).
- You did not pay enough through withholding to keep the amount you owe with your tax return under \$500 (\$250 if married/RDP filing separately).
- You did not make the required estimated tax payments, if you pay an installment after the date it is due, or if you underpay any installment, a penalty may be assessed on the portion of estimated tax that was underpaid from the due date of the installment to the date of payment or the due date of your return, whichever is earlier. Get the 2025 form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries, for more information.

The FTB can figure the penalty for you when you file your tax return and send you a bill.

Is line 104 less than \$500 (\$250 if married/RDP filing separately)?

**Yes Stop.** You may not be subject to an estimated tax payment penalty.

**No** Continue. You may be subject to an estimated tax payment penalty.

Is line 104 less than 10% of the amount on line 63 (excluding the tax on lump-sum distributions on line 41)?

**Yes Stop.** You may not be subject to an estimated tax payment penalty.

**No** You may be subject to an estimated tax payment penalty, get form FTB 5805 (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen).

The underpayment of estimated tax penalty shall not apply to the extent the underpayment of an installment was created or increased by any provision of law that is chaptered during and operative for the taxable year of the underpayment. To request a waiver of underpayment of estimated tax penalty, get form FTB 5805 or form FTB 5805F. See “Where To Get Income Tax Forms and Publications.”

If you complete one of these forms, enter the amount of the penalty on line 123 and check the correct box on line 123. Complete and attach the form if you claim a waiver, use the annualized income installment

method, or pay tax according to the schedule for farmers and fishermen, even if no penalty is owed.

See “Important Dates” for more information on estimated tax payments and how to avoid the underpayment penalty.

**Line 124 – Total Amount Due**

Is there an amount on line 121?

**Yes** Add line 121, line 122, and line 123. Enter the result on line 124. For payment options, see line 121 instructions.

**No** Go to line 125.

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**Refund and Direct Deposit****Line 125 – Refund or No Amount Due**

Did you report amounts on line 120, line 122, or line 123?

**No** Enter the amount from line 103 on line 125. This is your refund amount. If it is less than \$1, attach a written statement to your Form 540NR requesting the refund.

**Yes** Combine the amounts from line 120, line 122, and line 123. If the result is:

- Less than line 103, subtract the sum of line 120, line 122, and line 123 from line 103 and enter the result on line 125. This is your refund amount.
- More than line 103, subtract line 103 from the sum of line 120, line 122, and line 123 and enter the result on line 124. This is your total amount due. For payment options, see line 121 instructions.

**Line 126 and Line 127 – Direct Deposit of Refund**

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on line 126 and line 127. Fill in the routing and account numbers and indicate the account type. Verify routing and account numbers with your financial institution. **Do not** attach a voided check or deposit slip. See the illustration at the end of this line instructions.

Individual taxpayers may request that their refund be electronically deposited into more than one checking or savings account. This allows more options for managing your refund. For example, you can request part of your refund go to your checking account to use now and the rest to your savings account to save for later.

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 250250025. The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols. On the sample check, the account number is 202020.

Check the appropriate box for the type of account. Do not check more than one box for each line.

Enter the portion of your refund you want directly deposited into each account. Each deposit must be at least \$1. When filing an original return, the total of line 126 and line 127 must equal the total amount of your refund on line 125. If line 126 and line 127 do not equal line 125, the FTB will issue a paper check.

When filing an amended return, only complete the amended Form 540NR through line 125. Next, complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 does not equal Schedule X, line 11, the FTB will issue a paper check.

**Adjusted Refunds** – If there is a change made to your refund, you will still receive your refund via direct deposit. For more information on direct deposit of adjusted refunds, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **direct deposit**.

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers.

The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

Prior to depositing the refund, the FTB may first verify with your financial institution that the name on the account you designated to receive the direct deposit refund matches the name provided on the tax return. Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, the FTB will issue a paper check.

The diagram shows a check with the following fields and annotations:

- Payee:** John Doe, Mary Doe, 1234 Main Street, Anytown, CA 99999
- Amount:** 1234 (with a note "Do not include the check number")
- Bank:** ANYTOWN BANK, Anytown, CA 99999
- Routing number:** I 250250025
- Account number:** I 202020 1234
- Other:** A box for "PAY TO THE ORDER OF" and a "DOLLARS" label.

**Direct Deposit for ScholarShare 529 College Savings Plans** – If you have a ScholarShare 529 College Savings Plan account maintained by the ScholarShare Investment Board, you may have your refund directly deposited to your ScholarShare account. Please visit [scholarshare529.com](http://scholarshare529.com) for instructions.

**Direct Deposit for CalABLE Account** – If you have an eligible disability, you may contribute your refund to a tax-advantaged CalABLE account while protecting eligibility for public benefits. Please visit [calable.ca.gov](http://calable.ca.gov) for instructions.

## Voter Information

**Voter registration information** – To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

For information on voter registration, check the box on Form 540NR, Side 5, and go to the California Secretary of State website at [sos.ca.gov/elections](http://sos.ca.gov/elections) or see “Voting Is Everybody’s Business” section on the Additional Information page included in this booklet.

## Health Care Coverage Information

If you are interested in no-cost or low-cost health care coverage information, check the “Yes” box on Form 540NR, Side 5. If you check the “Yes” box, you, and your spouse/RDP if filing a joint return, authorize the FTB to share limited information from your tax return with Covered California (the state agency that provides Californians with access to affordable health insurance) for their outreach and enrollment efforts. Limited information that will be shared include the following:

- Taxpayer name, or in the case of taxpayers filing a joint tax return, the names of both spouses or RDPs.
- Full mailing address listed on the tax return.
- Number and age of household dependents.
- Gross income.

## Sign Your Tax Return

Sign your tax return in the designated space on Form 540NR, Side 6. If you file a joint tax return, your spouse/RDP must also sign it.

Include your preferred phone number and email address in case the FTB needs to contact you regarding your tax return. By providing this information, the FTB will be able to provide you better customer service.

**Joint Tax Return** – If you file a joint tax return, both you and your spouse/RDP are generally responsible for the tax and any interest or

penalties due on the tax return. This means that if one spouse/RDP does not pay the tax due, the other spouse/RDP may have to pay the tax due. See “Innocent Joint Filer Relief” under Additional Information section for more information.

**Paid Preparer’s Information** – If you pay a person to prepare your Form 540NR, that person must sign and print the paid preparer’s name, phone number, identification number, and complete the applicable paid preparer information on Side 6. The IRS requires a paid tax preparer to get and use a preparer tax identification number (PTIN). If the preparer has a federal employer identification number (FEIN), it should be entered only in the space provided. A paid preparer must give you a copy of your tax return to keep for your records.

**Third Party Designee** – If you want to allow your preparer, a friend, family member, or any other person you choose to discuss your 2025 tax return with the FTB, check the “Yes” box in the signature area of your tax return. Also, print the designee’s name and telephone number.

If you check the “Yes” box, you, and your spouse/RDP if filing a joint tax return, are authorizing the FTB to call the designee to answer any questions that may arise during the processing of your tax return. You are also authorizing the designee to:

- Give the FTB any information that is missing from your tax return.
- Call the FTB for information about the processing of your tax return or the status of your refund or payments.
- Receive copies of notices or transcripts related to your tax return, upon request.
- Respond to certain FTB notices about math errors, offsets, and tax return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the FTB. If you want to expand or change the designee’s authorization, go to [ftb.ca.gov/poa](http://ftb.ca.gov/poa).

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2026 tax return. This is April 15, 2027, for most people. If you wish to revoke the authorization before it ends, notify us by telephone at 800.852.5711 or by writing to Franchise Tax Board, PO Box 942840, Sacramento, CA 94240-0040. Include your name, SSN (or ITIN), and the designee’s name.

**Power of Attorney** – If another person prepared your tax return, he or she is not automatically granted access to your tax information in future dealings with us. At some point, you may wish to designate someone to act on your behalf in matters related or unrelated to this tax return (e.g., an audit examination). To protect your privacy, you must submit to us a legal document called a “Power of Attorney” (POA) authorizing another person to discuss or receive personal information about your income tax records.

For more information, go to [ftb.ca.gov/poa](http://ftb.ca.gov/poa).

**Check Your Social Security Number (or ITIN)** – Verify that you have written your social security number (or ITIN) in the spaces provided at the top of Form 540NR. If you file a joint tax return, verify that your and your spouse’s/RDP’s numbers are entered in the same order as your names.

## Filing Your Tax Return

**Important:** Attach a copy of your federal income tax return, and all supporting federal forms and schedules to the back of Form 540NR.

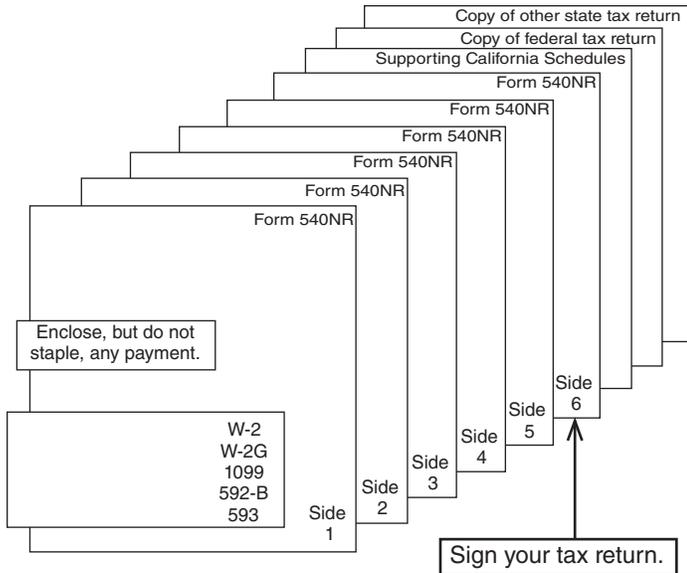
**Federal Forms W-2, W-2G, and 1099, and California Forms 592-B and 593.** Attach all the Forms W-2 and W-2G you received to the lower front of your tax return. Also, attach any Forms 1099, 592-B, and 593 showing California income tax withheld.

If you do not receive your Form(s) W-2 by January 31, 2026, contact your employer or go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB. Only your employer can issue or correct a Form W-2. If you cannot get a copy of your Form W-2, complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See “Where To Get Income Tax Forms and Publications.”

If you forget to send your Form(s) W-2 or any other withholding form(s) with your income tax return, do not send it separately, or with another copy of your tax return. Wait until the FTB requests it from you.

### Assembling Your Tax Return

Assemble your tax return in the order shown below.



**Caution:** Form 540NR has six sides. When filing Form 540NR, you must send all six sides to the FTB.

### Mailing Your Tax Return

If your tax return has an **amount due**, mail your tax return to the following address:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

If your tax return shows a **refund or no amount due**, mail your tax return to the following address:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

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**Visit our website:**

**[ftb.ca.gov](https://ftb.ca.gov)**

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# Nonrefundable Renter's Credit Qualification Record



e-file and skip this page! The tax software product you use to e-file will help you find out if you qualify for this credit and will figure the correct amount of the credit automatically. Go to [ftb.ca.gov](http://ftb.ca.gov) to check your e-file options.

If you were a resident of California for at least six months in 2025 and paid rent on property in California, which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify. For purposes of California income tax, references to a spouse, husband, or wife also refer to a California Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials RDP, they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737. **Do not mail this record. Keep with your tax records.**

<p><b>1. Were you a resident of California for at least six full months of the taxable year in 2025?</b></p> <p>Military personnel: If you are not a legal resident of California, you do not qualify for this credit. Your spouse/RDP may claim up to a maximum of \$60 if he or she was a resident during 2025, and is otherwise qualified.</p> <p><b>YES.</b> Go to question 2. <b>NO.</b> Stop here. You do not qualify for this credit.</p>
<p><b>2. Is your adjusted gross income from all sources on your Form 540NR, line 17:</b></p> <ul style="list-style-type: none"><li>• \$53,994 or less if single or married/RDP filing separately; or</li><li>• \$107,988 or less if married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP?</li></ul> <p><b>YES.</b> Go to question 3. <b>NO.</b> Stop here. You do not qualify for this credit.</p>
<p><b>3. Did you pay rent, for at least half of 2025, on property (including a mobile home that you owned on rented land) in California, which was your principal residence?</b></p> <p><b>YES.</b> Go to question 4. <b>NO.</b> Stop here. You do not qualify for this credit.</p>
<p><b>4. Can you be claimed as a dependent by a parent, foster parent, legal guardian, or any other person in 2025?</b></p> <p><b>NO.</b> Go to question 6. <b>YES.</b> Go to question 5.</p>
<p><b>5. For more than half the year in 2025, did you live in the home of the person who can claim you as a dependent?</b></p> <p><b>NO.</b> Go to question 6. <b>YES.</b> Stop here. You do not qualify for this credit.</p>
<p><b>6. Was the property you rented exempt from property tax in 2025?</b></p> <p>You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.</p> <p><b>NO.</b> Go to question 7. <b>YES.</b> Stop here. You do not qualify for this credit.</p>
<p><b>7. Did you claim the homeowner's property tax exemption anytime during 2025?</b></p> <p>You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.</p> <p><b>NO.</b> Go to question 8. <b>YES.</b> If your filing status is single or married/RDP filing separately, stop here, you do not qualify for this credit. If your filing status is married/RDP filing jointly, go to question 9.</p>
<p><b>8. Were you single in 2025?</b></p> <p><b>YES.</b> Go to question 11. <b>NO.</b> Go to question 9.</p>
<p><b>9. Did your spouse/RDP claim the homeowner's property tax exemption anytime during 2025?</b></p> <p>You do not qualify for this credit if you or your spouse/RDP received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse/RDP for the entire year and your spouse/RDP received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.</p> <p><b>NO.</b> Go to question 11. <b>YES.</b> If both you and your spouse/RDP claimed the homeowner's property tax exemption, stop here, you do not qualify for this credit. Otherwise, go to question 10.</p>
<p><b>10. Did you and your spouse/RDP maintain separate residences for the entire year in 2025?</b></p> <p><b>YES.</b> Go to question 11. <b>NO.</b> Stop here. You do not qualify for this credit.</p>

*(continued on next page)*

# Nonrefundable Renter's Credit Qualification Record – Continued

**11. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 2025.**

Enter the amount on the line below. If married/RDP filing jointly where one spouse/RDP claimed the homeowner's property tax exemption and both spouses/RDPs lived apart for the entire year, enter half of the amount listed on the chart for married/RDP filing jointly on the line below. Follow the instructions next to the chart.

Filing status	Number of months						
	6	7	8	9	10	11	12
Single or married/RDP filing separately	\$30	\$35	\$40	\$45	\$50	\$55	\$60
Married/RDP filing jointly, head of household or qualifying surviving spouse/RDP	\$60	\$70	\$80	\$90	\$100	\$110	File Form 540

\$ \_\_\_\_\_

**If this credit is the only special credit you are claiming,** enter the amount on your Form 540NR, line 61.

**If you are a Form 540NR filer and are claiming additional special credits in addition to this credit,** see the Special Credits and Nonrefundable Credits section in Form 540NR instructions.

Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2025, which qualified you for this credit.

**Street Address** \_\_\_\_\_ **City, State, and ZIP Code** \_\_\_\_\_ **Dates Rented in 2025 (From \_\_\_\_\_ to \_\_\_\_\_)**

**a** \_\_\_\_\_

**b** \_\_\_\_\_

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

**Name** \_\_\_\_\_ **Street Address** \_\_\_\_\_ **City, State, ZIP Code, and Telephone Number** \_\_\_\_\_

**a** \_\_\_\_\_

**b** \_\_\_\_\_

# Voluntary Contribution Fund Descriptions

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Make voluntary contributions of \$1 or more in whole dollar amounts to the funds listed below. To contribute to the California Seniors Special Fund, use the instructions for code 400 below. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contribute after you file your tax return. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for **voluntary contributions**.

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**Code 400, California Seniors Special Fund** – If you and/or your spouse/RDP are 65 years of age or older as of January 1, 2026, and claim the Senior Exemption Credit, you may make a combined total contribution of up to \$306 or \$153 per spouse/RDP. Contributions made to this fund will be distributed to the Area Agency on Aging Councils of California (TACC) to provide advice on and sponsorship of Senior Citizens issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

**Code 401, Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund** – Contributions will be used to provide grants to California scientists to study Alzheimer's disease and related disorders. This research includes basic science, diagnosis, treatment, prevention, behavioral problems, and caregiving. With almost 600,000 Californians living with the disease and another 2 million providing care to a loved one with Alzheimer's, our state is in the early stages of a major public health crisis. Your contribution will ensure that Alzheimer's disease receives the attention, research, and resources it deserves. For more information, go to [cdph.ca.gov](http://cdph.ca.gov) and search for **Alzheimer**.

**Code 403, Rare and Endangered Species Preservation Voluntary Tax Contribution Program** – Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

**Code 405, California Breast Cancer Research Voluntary Tax Contribution Fund** – Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up-to-date on research progress. For more information about the research your contributions support, go to [cbcrp.org](http://cbcrp.org). Your contribution can help make breast cancer a disease of the past.

**Code 406, California Firefighters' Memorial Voluntary Tax Contribution Fund** – Contributions will be used for the repair and maintenance of the California Firefighters' Memorial on the grounds of the State Capitol, ceremonies to honor the memory of fallen firefighters and to assist surviving loved ones, and for an informational guide detailing survivor benefits to assist the spouses/RDPs and children of fallen firefighters.

**Code 407, Emergency Food for Families Voluntary Tax Contribution Fund** – Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

**Code 408, California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund** – Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.

**Code 413, California Cancer Research Voluntary Tax Contribution Fund** – Contributions will be used to conduct research relating to the causes, detection, and prevention of cancer and to expand community-based education on cancer, and to provide prevention and awareness activities for communities that are disproportionately at risk or afflicted by cancer.

**Code 422, School Supplies for Homeless Children Voluntary Tax Contribution Fund** – Contributions will be used to provide school supplies and health-related products to homeless children.

**Code 423, State Parks Protection Fund/Parks Pass Purchase** – Contributions will be used for the protection and preservation of California's state parks and for the cost of a Vehicle Day Use Annual Pass valid at most park units where day use fees are collected. The pass is not valid at off-highway vehicle units, or for camping, oversized vehicle, extra vehicle, per-person, or supplemental fees. If a taxpayer's contribution equals or exceeds \$195, the taxpayer will receive a single Vehicle Day Use Annual Pass. Amounts contributed in excess of the parks pass cost may be deducted as a charitable contribution for the year in which the voluntary contribution is made. Any contribution less than \$195 will be treated as a voluntary contribution and may be deducted as a charitable contribution. For more information, go to [parks.ca.gov/annualpass/](http://parks.ca.gov/annualpass/) or email [info@parks.ca.gov](mailto:info@parks.ca.gov).

**Code 424, Protect Our Coast and Oceans Voluntary Tax Contribution Fund** – Contributions will be used to provide grants to community organizations working to protect, restore, and enhance the California coast and ocean. Contributions will support shoreline cleanups, habitat restoration, coastal access improvements, and ocean education programs.

**Code 431, Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund** – Contributions will be used to fund programs designed to prevent and eliminate cat and dog homelessness, including spay and neuter programs.

**Code 438, California Senior Citizen Advocacy Voluntary Tax Contribution Fund** – Contributions will be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

**Code 439, Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund** – Contributions will be used to support the rehabilitation of injured, sick, or orphaned native wildlife and for wildlife conservation education.

**Code 445, Mental Health Crisis Prevention Voluntary Tax Contribution Fund** – Contributions will be used to fund the Crisis Intervention Team program that trains peace officers to assist and engage safely with persons living with mental illness.

**Code 447, California ALS Research Network Voluntary Tax Contribution Fund** – Contributions will be used to support the collaboration of clinicians, scientists, and academic and industry research organizations relating to the cure, screening, and treatment of amyotrophic lateral sclerosis (ALS).

**Code 448, California Pediatric Cancer Research Voluntary Tax Contribution Fund** – Contributions will be used to support research relating to the cure, screening, and treatment of pediatric cancers.

**Code 449, Parkinson's Disease Research Voluntary Tax Contribution Fund** – Contributions will be used to support the Richard Paul Hemann Parkinson's Disease Program.

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# Credit Chart

Credit Name	Code	Description
California Competes Tax – FTB 3531	233	The credit, which is allocated and certified by the California Competes Tax Credit Committee, is available for businesses that want to come to California or to stay and grow in California. Website: <a href="http://business.ca.gov">business.ca.gov</a>
California Motion Picture and Television Production – FTB 3541	223	For taxable years beginning on or after January 1, 2011, the original credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: <a href="http://film.ca.gov">film.ca.gov</a>
Cannabis Equity Tax – FTB 3821	247	The credit is available to a qualified taxpayer that is an equity licensee that has received approval, including approval contingent upon the availability of funds, for the fee waiver and deferral program administered by the Department of Cannabis Control (DCC).
Child Adoption Costs – See worksheet in the Special Credits and Nonrefundable Credits section	197	50% of qualified costs in the year an adoption is ordered
Child and Dependent Care Expenses – FTB 3506 See instructions in the Special Credits and Nonrefundable Credits section	232	Similar to the federal credit except that the California credit amount is based on a specified percentage of the federal credit.
College Access Tax – FTB 3592	235	The credit, which is allocated and certified by the California Educational Facilities Authority, is available for taxpayers who contribute to the College Access Tax Credit Fund. Website: <a href="http://treasurer.ca.gov/cefa">treasurer.ca.gov/cefa</a>
Dependent Parent – See instructions in the Special Credits and Nonrefundable Credits section	173	Must use married/RDP filing separately status and have a dependent parent
Disabled Access for Eligible Small Businesses – FTB 3548	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Earned Income Tax – FTB 3514	None	This refundable credit is similar to the federal Earned Income Credit (EIC) but with different income limitations.
Foster Youth Tax – FTB 3514	None	This refundable credit is available to taxpayers who also qualify for the California Earned Income Tax Credit (EITC), age 18 to 25, were in foster care while 13 years of age or older and placed through the California foster care system.
High-Road Cannabis Tax – FTB 3820	246	The credit is available to a qualified taxpayer that is a commercial cannabis business that possesses a Type-10 (retailer), or a Type-12 (micro-business) license issued by the DCC. A qualified taxpayer must request a tentative credit reservation from the FTB.
Homeless Hiring Tax – FTB 3831	244	The credit is available to qualified taxpayers that hire eligible individuals. Employers must obtain a <b>certification</b> of individual's homeless status from an organization that works with the homeless and must receive a <b>tentative credit reservation</b> for that employee from the FTB.
Joint Custody Head of Household – See worksheet in the Special Credits and Nonrefundable Credits section	170	30% of tax up to \$610 for taxpayers who are single or married/RDP filing separately, who have a child and meet the support test
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Natural Heritage Preservation – FTB 3503	213	55% of the fair market value of any qualified contribution of property donated to the state, any local government, or any nonprofit organization designated by a local government.
New California Motion Picture and Television Production – FTB 3541	237	For taxable years beginning on or after January 1, 2016, the new credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: <a href="http://film.ca.gov">film.ca.gov</a>
New Donated Fresh Fruits or Vegetables – FTB 3814	238	15% of the qualified value of the donated fresh fruits, vegetables, or other qualified donated items made to California food banks, based on weighted average wholesale price
New Employment – FTB 3554	234	The credit is available for qualified taxpayers that hire a qualified full-time employee, pay or incur qualified wages, and receive a <b>tentative credit reservation</b> for a qualified full-time employee.

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# Credit Chart – Continued

Credit Name	Code	Description
Nonrefundable Renter's – See Nonrefundable Renter's Credit Qualification Record in this booklet	None	For California residents who paid rent for their principal residence for at least 6 months in 2025 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Pass-Through Entity Elective Tax – FTB 3804-CR	242	For taxable years beginning on or after January 1, 2021, and before January 1, 2026, California allows a credit against the personal income tax to a taxpayer, other than a partnership, that is a partner, shareholder, or member of a qualified entity that elects to pay the elective tax.
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 2025
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Program 3.0 California Motion Picture and Television Production – FTB 3541	239	For taxable years beginning on or after January 1, 2020, the program 3.0 credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that relocates to California. Website: <a href="http://film.ca.gov">film.ca.gov</a>
Program 4.0 California Motion Picture and Television Production – FTB 3541	248	For taxable years beginning on or after January 1, 2025, the program 4.0 credit is allocated by the California Film Commission and is available for qualified expenditures attributable to the production of a qualified motion picture in California. Website: <a href="http://film.ca.gov">film.ca.gov</a>
Refundable Program 4.0 California Motion Picture and Television Production – FTB 3541	None	For taxable years beginning on or after January 1, 2025, taxpayers may make an irrevocable election to make the Program 4.0 credit <b>refundable</b> . For more information, get form FTB 3541.
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Senior Head of Household – See worksheet in the Special Credits and Nonrefundable Credits section	163	2% of taxable income up to \$1,860 for seniors who qualified for head of household in 2023 or 2024 and whose qualifying individual died during 2023 or 2024
Soundstage Filming Tax – FTB 3541	245	For taxable years beginning on or after January 1, 2022, the Soundstage Filming credit is allocated and certified by the California Film Commission, and is available for qualified production expenditures attributable to a qualified motion picture, an independent film, or a TV series that is produced in California at a certified studio construction project and by a qualified taxpayer that provides a diversity workplan that is approved by the California Film Commission. Website: <a href="http://film.ca.gov">film.ca.gov</a>
State Historic Rehabilitation Tax – FTB 3835	243	The credit, which is allocated by the California Tax Credit Allocation Committee, is for the rehabilitation of certified historic structures and for individual taxpayers, a qualified residence. Website: <a href="http://ohp.parks.ca.gov">ohp.parks.ca.gov</a>
Young Child Tax – FTB 3514	None	This refundable credit is available to taxpayers who also qualify for the California EITC or who would otherwise have been allowed the California EITC but they have earned income of zero dollars or less, and who have at least one qualifying child who is younger than six years old as of the last day of the taxable year.

## Repealed Credits

The expiration dates for the credits listed below have passed. However, these credits had carryover provisions. You may claim these credits only if you have an unused carryover available from prior years. If you are not required to complete Schedule P (540NR), get form FTB 3540 to figure your credit carryover to future years. For Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Manufacturing Enhancement Area (MEA), or Targeted Tax Area (TTA) credit carryovers, get form FTB 3805Z, form FTB 3807, form FTB 3808, or form FTB 3809. See “Where To Get Income Tax Forms and Publications.”

Agricultural Products . . . . .	175	Enterprise Zone Sales or Use Tax . . . . .	176	Recycling Equipment . . . . .	174
Commercial Solar Electric System . . . . .	196	Environmental Tax . . . . .	218	Residential Rental & Farm Sales . . . . .	186
Commercial Solar Energy . . . . .	181	Farmworker Housing . . . . .	207	Ridesharing . . . . .	171
Donated Fresh Fruits or Vegetables . . . . .	224	Local Agency Military Base Recovery Area Hiring . . . . .	198	Salmon & Steelhead Trout Habitat Restoration . . . . .	200
Employee Ridesharing . . . . .	194	Local Agency Military Base Recovery Area Sales or Use Tax . . . . .	198	Solar Energy . . . . .	180
Employer Childcare Contribution . . . . .	190	Low-Emission Vehicles . . . . .	160	Solar Pump . . . . .	179
Employer Childcare Program . . . . .	189	Main Street Small Business Tax . . . . .	240	Targeted Tax Area Hiring . . . . .	210
Employer Ridesharing: Large employer . . . . .	191	Main Street Small Business Tax II . . . . .	241	Targeted Tax Area Sales or Use Tax . . . . .	210
Small employer . . . . .	192	Manufacturing Enhancement Area Hiring . . . . .	211	Water Conservation . . . . .	178
Transit passes . . . . .	193	Orphan Drug . . . . .	185	Young Infant . . . . .	161
Energy Conservation . . . . .	182	Political Contributions . . . . .	184		
Enhanced Oil Recovery . . . . .	203				
Enterprise Zone Hiring . . . . .	176				

# Frequently Asked Questions

(Go to [ftb.ca.gov](https://ftb.ca.gov) for more frequently asked questions.)

## 1. What if I can't file by April 15, 2026, and I think I owe tax?

You must pay 100% of the amount you owe by April 15, 2026, to avoid interest and penalties. If you cannot file because you have not received all your federal Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519. Mail it to the FTB with your payment by April 15, 2026, or pay online at [ftb.ca.gov/pay](https://ftb.ca.gov/pay). Then, when you receive all your federal Forms W-2, complete and mail your tax return by October 15, 2026 (you must use Form 540NR). Also, see "Interest and Penalties" section for information regarding a one-time timeliness penalty abatement.

## 2. I never received a federal Form W-2. What should I do?



If not all your federal Forms W-2 were received by January 31, 2026, contact your employer. Only an employer issues or corrects a federal Form W-2. For more information, call 800.338.0505, follow the recorded instructions and enter code **204** when instructed.

If you cannot get a copy of your federal Form W-2, complete form FTB 3525. Go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or see "Where To Get Income Tax Forms and Publications." For online wage and withholding information, go to [ftb.ca.gov](https://ftb.ca.gov) and login or register for MyFTB.

## 3. How can I get help?

Throughout California more than 1,200 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Go to [ftb.ca.gov](https://ftb.ca.gov) and search for **vita** to find a list of participating locations or call the FTB at 800.852.5711 to find a location near you.

## 4. What do I do if I can't pay what I owe with my 2025 tax return?

Pay as much as possible when you file your tax return. If unable to pay your tax in full with your tax return, make a request for monthly payments. However, interest accrued and an underpayment penalty may be charged on the tax not paid by April 15, 2026, even if your request for monthly payments is approved. To make monthly payments, complete form FTB 3567, Installment Agreement Request, online or mail it to the address on the form. **Do not mail it with your tax return.**



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The Installment Agreement Request might not be processed and approved until after your tax return is processed, and you may receive a bill before you receive approval of your request.

To order this form, go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or call 800.338.0505, follow the recorded instructions and enter code **949** when instructed.



610

For information on how to pay by credit card, go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay), or call 800.338.0505, follow the recorded instructions and enter code **610** when instructed.

## 5. Is direct deposit safe?

Direct deposit is safe and convenient. To have your refund directly deposited into your bank account, fill in the account information on Form 540NR, Side 5, line 126 and line 127. Fill in the routing and account numbers and indicate the account type.

## 6. How can I check on the status of my refund?

Go to [ftb.ca.gov](https://ftb.ca.gov) and search for **refund status**. You will need your social security number (SSN) or individual taxpayer identification number (ITIN) and the refund amount from your tax return.

You can also call our automated phone service. See "Automated Phone Service" at the end of this booklet for more information.

## 7. I discovered an error on my tax return. What should I do?



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If you discover an error on your California income tax return after you filed it (paper or e-file), file an amended Form 540NR and attach Schedule X to correct your previously filed tax return. Get Schedule X at [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or call 800.338.0505, follow the recorded instructions and enter code **908** when instructed.

## 8. The IRS made changes to my federal tax return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. File an amended Form 540NR and Schedule X to correct your previously filed income tax return and mail them to the following address, as applicable:

Without payment

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0001

With payment

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0001

Or send a copy of the federal changes to:

ATTN RAR/VOL MS F310  
FRANCHISE TAX BOARD  
PO BOX 1998  
RANCHO CORDOVA CA 95741-1998

Or fax the information to 916.843.2269.

If you have any questions **relating to the IRS audit adjustments**, call 916.845.4028.

For general tax information or questions, call 800.852.5711.

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. Go to [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or see "Order Forms and Publications."

File an amended Form 540NR and Schedule X only if the change affected your California tax liability.

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**Owe Money?** Web Pay lets you pay **online**, so you can schedule it and forget it! Go to [ftb.ca.gov/pay](https://ftb.ca.gov/pay) for more information.

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**9. How long should I keep my tax information?**

Requests for information from you regarding your California income tax return usually occurs within the California statute of limitations period, which is usually the later of four years from the due date of the tax return or four years from the file date of the tax return. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

Keep a copy of your tax return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as needed to figure the basis of the property or records needed to verify carryover items (i.e., net operating losses, capital losses, passive losses, casualty losses, etc.) or records needed to track deferred gains on a 1031 exchange.

**10. I will be moving after I file my tax return. How do I notify the FTB of my new address?**

Go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB or call 800.852.5711 and follow the recorded instructions to report a change of address. You may also use form FTB 3533, Change of Address for Individuals. This form is available at [ftb.ca.gov/forms](http://ftb.ca.gov/forms). If you change your address online or by phone, you do not need to file form FTB 3533.

After filing your tax return, report a change of address to us for up to four years, especially if you leave the state and no longer have a requirement to file a California tax return.

**11. Are all domestic partners required to file joint or separate tax returns?**

No, only domestic partners who are registered with the California Secretary of State are required to file using the married/RDP filing jointly or married/RDP filing separately filing status.

# Additional Information

## California Sales and Use Tax

In general, the purchase of goods outside California that are brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate in effect where the goods will be stored, used, or consumed; usually your residence address. The tax is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you, the use tax** will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$800 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

You should report and pay your use tax directly to the California Department of Tax and Fee Administration by going to their website at [cdtfa.ca.gov](http://cdtfa.ca.gov).

If you file a federal Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the California Department of Tax and Fee Administration. If you do not sell tangible personal property, but make more than \$10,000 in purchases subject to use tax (excluding vehicles, vessels, and aircraft) per calendar year and have not paid use tax on those purchases to a retailer engaged in business in California or to a retailer authorized by the California Department of Tax and Fee Administration to collect the tax, you may be required to register with the California Department of Tax and Fee Administration to report use tax.

If you have any questions concerning the taxability of a purchase, or want information about obtaining a seller's permit, or registering to report use tax, go to the California Department of Tax and Fee Administration's website at [cdtfa.ca.gov](http://cdtfa.ca.gov) or call their Customer Service Center at 800.400.7115 (TTY:711) (for hearing and speech disabilities). Income tax information is not available at these numbers.

## Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

## Deceased Taxpayers

A final tax return must be filed for a person who died in 2025 if a tax return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the tax return. Print "deceased" and the date of death next to the taxpayer's name at the top of the tax return.

If you are a surviving spouse/RDP and no administrator or executor has been appointed, file a joint tax return if you did not remarry or entered into another registered domestic partnership during 2025. Indicate next to your signature that you are the surviving spouse/RDP.

You may also file a joint tax return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a tax return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, attach

certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, and a copy of the death certificate when you file a tax return and claim a refund due.

## Innocent Joint Filer Relief

If you file a joint tax return, both you and your spouse/RDP are generally responsible for paying the tax and any interest or penalties due on the tax return. However, you may qualify for relief of payment on all or part of the balance as an innocent joint filer. For more information, get form FTB 705, Innocent Joint Filer Relief Request, at [ftb.ca.gov/forms](http://ftb.ca.gov/forms) or call 916.845.7072, Monday through Friday from 8 a.m. until 5 p.m., except holidays.

## Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. To obtain a copy of your tax return, write a letter or complete form FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return. In most cases, a \$20 fee is charged for each taxable year you request. However, no charge applies for victims of a designated California or federal disaster, or if you request copies from a field office that assisted you in completing your tax return. See "Where To Get Tax Forms and Publications" to download or order form FTB 3516.

## Local Benefits

You cannot deduct the amounts you pay for local benefits that apply to property in a limited area (construction of streets, sidewalks, or water and sewer systems). You must look at your real estate tax bill to determine if any nondeductible itemized charges are included in your bill. For more information, get federal Pub. 17, Your Federal Income Tax – For Individuals, Chapter 11.

## Vehicle License Fees for Federal Schedule A

On your federal Schedule A (Form 1040), Itemized Deductions, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

## Voting Is Everybody's Business

To register to vote in California, you must be:

- A United States citizen and a resident of California,
- 18 years old or older on Election Day,
- Not currently in state or federal prison or on parole for the conviction of a felony, and
- Not currently found mentally incompetent to vote by a court.

Pre-register at 16. Vote at 18. Voter pre-registration is now available for 16 and 17 year olds who otherwise meet the voter registration eligibility requirements. California youth who pre-register to vote will have their registration become active once they turn 18 years old.

If you wish to receive a paper Voter Registration or Pre-Registration Application, call the California Secretary of State's Voter Hotline at **800.345.VOTE** or simply register online at [RegisterToVote.ca.gov](http://RegisterToVote.ca.gov). For more information about how and when to register to vote, visit [sos.ca.gov/elections](http://sos.ca.gov/elections).

**It's Your Right... Register and Vote**

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## **If You File Electronically**

If you e-file your tax return, make sure all the amounts entered on the paper copy of your California tax return are correct before you sign form FTB 8453, California e-file Return Authorization for Individuals, or form FTB 8879, California e-file Signature Authorization for Individuals. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your tax return can be transmitted to the FTB by your preparer or e-file service only after you sign form FTB 8453 or FTB 8879. The preparer or e-file service must provide you with:

- A copy of form FTB 8453 or FTB 8879.
- Any original California Forms 592-B, 593, and federal Forms W-2, 1099-G, and other Form(s) 1099 that you provided.
- A paper copy of your California tax return showing the data transmitted to the FTB.

You cannot retransmit an e-filed tax return once we have accepted the original. You can correct an error by filing an amended Form 540NR and Schedule X to correct your previously filed tax return.

# Instructions for Filing a 2025 Amended Return

## Important Information

**Protective Claim** – If you are filing a claim for refund for a taxable year where an audit is being conducted by another state’s taxing agency, litigation is pending or where a final determination by the IRS is pending, check box a for “Protective claim for refund” on Schedule X, Part II, line 1. Specify the pending litigation or reference to the federal determination on Part II, line 2 so we can properly process your claim.

**Military Compensation** – If you are filing an amended return to exclude military compensation as a result of the federal Servicemembers Civil Relief Act (P.L. 108-189), check box k for “Military HR 100” on Schedule X, Part II, line 1. In addition, attach a copy of your military Form W-2, Wage and Tax Statement, revised Schedule CA (540NR), and any other affected forms or schedules to your amended Form 540NR. If you are amending a taxable year for which the normal statute of limitations (SOL) has expired, attach a statement explaining why the SOL is still open. If the SOL is open because of military service in a combat zone or outside the United States, attach copies of any documents that show when you served in a combat zone or overseas. Beginning in 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel. For additional information, get FTB Pub. 1032.

The VAEIA was enacted on January 5, 2023, and made amendments to the SCRA. See Other Important Information section for more information.

**Do not** attach your previously filed return to your amended return.

**Do not** file an amended return to correct your SSN, name, or address, instead, call or write to us. See “Contacting the Franchise Tax Board” for more information.

**Amount You Want Applied To Your 2026 Estimated Tax** – Enter zero on amended Form 540NR, line 102 and get the instructions for Schedule X for the actual amount you want applied to your 2026 estimated tax.

**Voluntary Contributions** – You cannot amend voluntary contributions. Enter the amount from your original return.

**Direct Deposit** – You can now use direct deposit on your amended return.

When filing an amended return, only complete the amended Form 540NR through line 125. Next, complete Schedule X. The amount from Schedule X, line 11 is your additional refund amount. This amount will be carried over to your amended Form 540NR and will be entered on line 126 and line 127. The total of the amended Form 540NR, line 126 and line 127 must equal the total amount of your refund on Schedule X, line 11. If the total of the amended Form 540NR, line 126 and line 127 does not equal Schedule X, line 11, the FTB will issue a paper check.

**Dependent Exemption Credit with No ID** – For taxable years beginning on or after January 1, 2018, taxpayers claiming a dependent exemption credit for a dependent who is ineligible for an SSN and a federal ITIN may provide alternative information to the FTB to identify the dependent. To claim the dependent exemption credit, taxpayers complete form FTB 3568, attach the form and required documentation to their tax return, and write “no id” in the SSN field of line 10, Dependents, on Form 540NR. For each dependent being claimed that does not have an SSN and an ITIN, a form FTB 3568 must be provided along with supporting documentation.

If you are amending a return beginning with taxable year 2018 to claim the dependent exemption credit, complete an amended Form 540NR, and write “no id” in the SSN field on the Dependents line, and attach Schedule X. To complete Schedule X, check box m for “Other” on Part II, line 1, and write the explanation “Claim dependent exemption credit with no id and form FTB 3568 is attached” on Part II, line 2. Make sure to attach form FTB 3568 and the required supporting documents in addition to the amended return and Schedule X. If you do not claim the dependent exemption credit on the original 2025 tax return, you

may amend the 2025 tax return following the same procedures used to amend your previous year amended tax returns beginning with taxable year 2018. If claiming a refund, taxpayers must amend their returns within the statute of limitations. For more information, get FTB Notice 2021-01.

## Purpose

Use Form 540NR to amend your original or previously filed California nonresident or part-year resident income tax return. If the FTB adjusted your return, you should use the amounts as adjusted by the FTB. Check the box at the top of Form 540NR indicating AMENDED return and follow the instructions. Submit the completed amended Form 540NR and Schedule X along with all required schedules and supporting forms.

## When to File

Generally, if you filed federal Form 1040-X, Amended U.S. Individual Income Tax Return, file an amended California tax return within six months unless the changes do not affect your California tax liability. File an amended return only after you have filed your original or previously filed California tax return.

## California Statute of Limitations

**Original tax return was filed on or before April 15th:** If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return or within one year from the date of overpayment, whichever period expires later.

**Original tax return was filed within the extension period (April 15th – October 15th):** If you are making a claim for refund, file an amended tax return within four years from the date the original tax return was filed or within one year from the date of overpayment, whichever period expires later.

**Original tax return was filed after October 15th:** If you are making a claim for refund, file an amended tax return within four years from the original due date of the tax return (April 15th) or within one year from the date of overpayment, whichever period expires later.

**If you are filing your amended tax return after the normal statute of limitation period** (four years after the due date of the original tax return), attach a statement explaining why the normal statute of limitations does not apply.

**If you are filing your amended return in response to a billing notice you received,** you will continue to receive billing notices until your amended tax return is accepted. You may file an informal claim for refund even though the full amount due including tax, penalty, and interest has not yet been paid. After the full amount due has been paid, you have the right to appeal to the Office of Tax Appeals at [ota.ca.gov](http://ota.ca.gov) or to file suit in court if your claim for refund is disallowed.

To file an informal claim for refund, check box I for “Informal claim” on Schedule X, Part II, line 1 and mail the claim to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

## Financially Disabled Taxpayers

The statute of limitations for filing claims for refunds is suspended during periods when a taxpayer is “financially disabled.” You are considered “financially disabled” when you are unable to manage your financial affairs due to a medically determinable physical or mental impairment that is deemed to be either a terminal impairment or is expected to last for a continuous period of not less than 12 months. You **are not** considered “financially disabled” during any period that your spouse/RDP or any other person is legally authorized to act on your behalf on financial matters. For more information, get form FTB 1564, Financially Disabled – Suspension of the Statute of Limitations.

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## Federal Notices

If you were notified of an error on your federal income tax return that changed your AGI, you may need to amend your California income tax return for that year.

If the IRS examines and changes your federal income tax return, and you owe additional tax, report these changes to the FTB within six months. You do not need to inform the FTB if the changes do not increase your California tax liability. If the changes made by the IRS result in a refund due, you must file a claim for refund within two years. Use an amended Form 540NR and Schedule X to make any changes to your California income tax returns previously filed.

Include a copy of the final federal determination, along with all underlying data and schedules that explain or support the federal adjustment.

**Note:** Most penalties assessed by the IRS also apply under California law. If you are including penalties in a payment with your amended tax return, see Schedule X, line 8a instructions.

## Children With Unearned Income

If your child was required to file form FTB 3800, Tax Computation for Certain Children with Unearned Income, and your taxable income has changed, review your child's tax return to see if you need to file an amended tax return. Get form FTB 3800 for more information.

## Contacting the Franchise Tax Board

If you have not received a refund within six months of filing your amended return, **do not** file a duplicate amended return for the same year. For information on the status of your refund, you may write to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

For telephone assistance, see General Phone Service at the end of this booklet.

## Filing Status

Your filing status for California must be the same as the filing status you used on your federal income tax return, unless you are in an RDP. If you are an RDP and file single for federal, you must file married/RDP filing jointly or married/RDP filing separately for California. If you entered into a same-sex marriage, your filing status for California would generally be the same as the filing status that was used for federal. If you are a same-sex married individual or an RDP and file head of household for federal, you may file head of household for California only if you meet the requirements to be considered unmarried or considered not in a registered domestic partnership.

**Exception for Filing a Separate Tax Return** – A married couple who filed a joint federal tax return may file separate state tax returns if either spouse was either of the following:

- An active member of the United States armed forces (or any auxiliary military branch) during the year being amended.
- A nonresident for the entire year and had no income from California sources during the year being amended.

**Changing Your Filing Status** – If you changed your filing status on your federal amended tax return, also change your filing status for California unless you meet one of the exceptions listed above.

**Married/RDP Filing Jointly to Married/RDP Filing Separately** – You cannot change from married/RDP filing jointly to married/RDP filing separately after the due date of the tax return.

**Exception:** A married couple who meets the “Exception for Filing a Separate Tax Return” shown above may change from joint to separate tax returns after the due date of the tax return.

**Filing Separate Tax Returns to Married/RDP Filing Jointly** – If you or your spouse/RDP (or both of you) filed a separate tax return, you generally can change to a joint tax return any time within four years from the original due date of the separate tax return(s). To change to a joint tax return, you and your spouse/RDP must have been legally married or in an RDP on the last day of the taxable year.

To amend from separate tax returns to a joint tax return, follow Form 540NR instructions to complete only one amended tax return. Both you and your spouse/RDP must sign the amended joint tax return.

# California Nonresident or Part-Year Resident Income Tax Return

## 2025

## 540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2026.

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	<input type="checkbox"/> A <input type="checkbox"/> R <input type="checkbox"/> RP
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Additional information (see instructions)				PBA code	
<input type="text"/>				<input type="text"/>	
Street address (number and street) or PO box			Apt. no/ste. no.	PMB/private mailbox	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
City (If you have a foreign address, see instructions)			State	ZIP code	
<input type="text"/>			<input type="text"/>	<input type="text"/>	
Foreign country name		Foreign province/state/county		Foreign postal code	
<input type="text"/>		<input type="text"/>		<input type="text"/>	

<b>Date of Birth</b>	Your DOB (mm/dd/yyyy)	●	<input type="text"/>	Spouse's/RDP's DOB (mm/dd/yyyy)	●	<input type="text"/>
<b>Prior Name</b>	Your prior name (see instructions)	●	<input type="text"/>	Spouse's/RDP's prior name (see instructions)	●	<input type="text"/>

If your California filing status is different from your federal filing status, check the box here

<b>Filing Status</b>	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.	
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>	See instructions. <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. <input type="text"/>		

6  If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. . . . . ● 6

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

<b>Exemptions</b>	7 <b>Personal:</b> If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box. If you checked the box on line 6, see instructions. . ● 7 <input type="text"/> X \$153 = ● \$ <input type="text"/>														
	8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. . . . . ● 8 <input type="text"/> X \$153 = ● \$ <input type="text"/>														
	9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 <input type="text"/> X \$153 = ● \$ <input type="text"/>														
	10 <b>Dependents: Do not include yourself or your spouse/RDP.</b>														
	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:33%;">Dependent 1</th> <th style="width:33%;">Dependent 2</th> <th style="width:33%;">Dependent 3</th> </tr> </thead> <tbody> <tr> <td>First Name ● <input type="text"/></td> <td>● <input type="text"/></td> <td>● <input type="text"/></td> </tr> <tr> <td>Last Name ● <input type="text"/></td> <td>● <input type="text"/></td> <td>● <input type="text"/></td> </tr> <tr> <td>SSN. See instructions. ● <input type="text"/></td> <td>● <input type="text"/></td> <td>● <input type="text"/></td> </tr> <tr> <td>Dependent's relationship to you ● <input type="text"/></td> <td>● <input type="text"/></td> <td>● <input type="text"/></td> </tr> </tbody> </table>	Dependent 1	Dependent 2	Dependent 3	First Name ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>	Last Name ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>	SSN. See instructions. ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>	Dependent's relationship to you ● <input type="text"/>	● <input type="text"/>
Dependent 1	Dependent 2	Dependent 3													
First Name ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>													
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Dependent's relationship to you ● <input type="text"/>	● <input type="text"/>	● <input type="text"/>													

Total dependent exemptions . . . . . ● 10  X \$475 = ● \$

Your name:  Your SSN or ITIN:

11 Exemption amount: Add line 7 through line 10 .....  11 \$

**Total Taxable Income**

12 Total California wages from your federal Form(s) W-2, box 16 ..... ● 12  .00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b .....  13  .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ..... ● 14  .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15  .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ..... ● 16  .00

17 Adjusted gross income from all sources. Combine line 15 and line 16. .... ● 17  .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ..... ● 18  .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  19  .00

**CA Taxable Income**

31 Tax. Check the box if from:  Tax Table  Tax Rate Schedule  
  FTB 3800 ●  FTB 3803 ..... ● 31  .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... ● 32  .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... ● 35  .00

36 CA Tax Rate. Divide line 31 by line 19. ....  36

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. ....  37  .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. ....  38

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$252,203, see instructions .....  39  .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-...  40  .00

41 Tax. See instructions. Check the box if from: ●  Schedule G-1 ●  FTB 5870A ● 41  .00

42 Add line 40 and line 41 ..... ● 42  .00

**Special Credits**

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. .... ● 50  .00

51 Credit for joint custody head of household. See instructions ..... ● 51  .00

52 Credit for dependent parent. See instructions. .... ● 52  .00

53 Credit for senior head of household. See instructions. .... ● 53  .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .....  54

55 Credit amount. See instructions ..... ● 55  .00

Your name:  Your SSN or ITIN:

<b>Special Credits</b>	58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	●	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	●	59	<input type="text"/>	.00
	60	To claim more than two credits, see instructions. Attach Schedule P (540NR) .....	●	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions .....	●	61	<input type="text"/>	.00
	62	Add line 50 and line 55 through line 61. These are your total credits .....	⊙	62	<input type="text"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0- .....	⊙	63	<input type="text"/>	.00

<b>Other Taxes</b>	71	Alternative Minimum Tax. Attach Schedule P (540NR) .....	●	71	<input type="text"/>	.00
	72	Behavioral Health Services Tax. See instructions .....	●	72	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions .....	●	73	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax .....	●	74	<input type="text"/>	.00

<b>Payments</b>	81	California income tax withheld. See instructions .....	●	81	<input type="text"/>	.00
	82	2025 California estimated tax and other payments. See instructions .....	●	82	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions .....	●	83	<input type="text"/>	.00
	84	Refundable Program 4.0 California Motion Picture and Television Production Credit. See instructions .....	●	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions .....	●	85	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions .....	●	86	<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions .....	●	87	<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions .....	⊙	88	<input type="text"/>	.00

<b>ISR Penalty</b>	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. ....	●	<input type="checkbox"/>		
		If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions .....	●	91	<input type="text"/>	.00

<b>Overpaid Tax/Tax Due</b>	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88 .....	⊙	92	<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91 .....	⊙	93	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 .....	⊙	101	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2026 estimated tax .....	●	102	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101 .....	●	103	<input type="text"/>	.00

Your name:  Your SSN or ITIN:



**104** Tax due. If line 92 is less than line 74, subtract line 92 from line 74 .....  **104**  .00

Contributions		<u>Code</u>	<u>Amount</u>	
	California Seniors Special Fund. See instructions .....	● 400	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	● 401	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	● 403	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund .....	● 405	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund .....	● 406	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund .....	● 407	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund .....	● 408	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund .....	● 413	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund .....	● 422	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase .....	● 423	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund .....	● 424	<input type="text"/>	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund .....	● 431	<input type="text"/>	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund .....	● 438	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund .....	● 439	<input type="text"/>	.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund .....	● 445	<input type="text"/>	.00
	California ALS Research Network Voluntary Tax Contribution Fund .....	● 447	<input type="text"/>	.00
	California Pediatric Cancer Research Voluntary Tax Contribution Fund .....	● 448	<input type="text"/>	.00
	Parkinson's Disease Research Voluntary Tax Contribution Fund .....	● 449	<input type="text"/>	.00
	<b>120</b> Add amounts in code 400 through code 449. This is your total contribution .....	● 120	<input type="text"/>	.00

Your name:  Your SSN or ITIN:

**Amount You Owe** 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** . . . . ● 121  .00  
Pay Online – Go to **ftb.ca.gov/pay** for more information.

**Interest and Penalties** 122 Interest, late return penalties, and late payment penalties. . . . . 122  .00  
123 Underpayment of estimated tax.  
Check the box: ●  **FTB 5805 attached** ●  **FTB 5805F attached** . . . . . ● 123  .00  
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment . . . . . 124  .00

**Refund and Direct Deposit** 125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** . . . . . ● 125  .00

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.  
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number  ● Type  Checking ● Account number  ● 126 Direct deposit amount  .00  
 Savings

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number  ● Type  Checking ● Account number  ● 127 Direct deposit amount  .00  
 Savings

**Voter Info.** For voter registration information, check the box and go to **sos.ca.gov/elections.** See instructions . . . . .

**Health Care Coverage Info.** Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the Franchise Tax Board to share limited information from your tax return with Covered California. See instructions . . . ●  Yes  No

**Sign your tax return on Side 6**

Your name:  Your SSN or ITIN:

**IMPORTANT:** Attach a copy of your complete federal return.

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature  Date  Spouse's/RDP's signature (if a joint tax return, both must sign)

# Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint tax return? See instructions.

Your email address. Enter only one email address.   Preferred phone number

Print paid preparer's name   Paid preparer's phone number

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)   PTIN

Firm's address   Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions . . . . .  Yes  No

Print Third Party Designee's Name  Telephone Number

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California Adjustments — Nonresidents or Part-Year Residents

2025

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 6 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 2025.

During 2025:

1 My California (CA) Residency (Check one)
a Myself: Nonresident Part-Year Resident Resident
b Spouse: Nonresident Part-Year Resident Resident
2 a I was domiciled in (enter two letter code, see instructions)
b I was in the military and stationed in (enter two letter code).
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)
5 I was a CA nonresident the entire year (enter state of residence).
6 The number of days I spent in CA for any purpose was:
7 I owned a home/property in CA (enter Y for Yes, N for No)
8 Before 2025: I was a CA resident for the period of

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 include Section A - Income (1a-1z, 2, 3, 4, 5, 6, 7) and Section B - Additional Income (1, 2a).

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<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>3</b> Business income or (loss). See instructions. . . . . <b>3</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>4</b> Other gains or (losses) . . . . . <b>4</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>5</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . <b>5</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<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"/>				
<b>8</b> Other income:					
<b>a</b> Federal net operating loss . . . . . <b>8a</b>	<input type="radio"/> (            )		<input type="radio"/>		
<b>b</b> Gambling . . . . . <b>8b</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>c</b> Cancellation of debt . . . . . <b>8c</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>d</b> Foreign earned income exclusion from federal Form 2555 . . . . . <b>8d</b>	<input type="radio"/> (            )		<input type="radio"/>		
<b>e</b> Income from federal Form 8853 . . . . . <b>8e</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>f</b> Income from federal Form 8889 . . . . . <b>8f</b>	<input type="radio"/>	<input type="radio"/>			
<b>g</b> Alaska Permanent Fund dividends . . . . . <b>8g</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>h</b> Jury duty pay . . . . . <b>8h</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>i</b> Prizes and awards . . . . . <b>8i</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>j</b> Activity not engaged in for profit income . . . . . <b>8j</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>k</b> Stock options . . . . . <b>8k</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>l</b> 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 . . . . . <b>8l</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>m</b> Olympic and Paralympic medals and USOC prize money . . . . . <b>8m</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>n</b> IRC Section 951(a) inclusion . . . . . <b>8n</b>	<input type="radio"/>	<input type="radio"/>			
<b>o</b> IRC Section 951A(a) inclusion . . . . . <b>8o</b>	<input type="radio"/>	<input type="radio"/>			
<b>p</b> IRC Section 461(l) excess business loss adjustment . . . . . <b>8p</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>q</b> Taxable distributions from an ABLE account . . . . . <b>8q</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>r</b> Scholarship and fellowship grants not reported on federal Form(s) W-2 . . . . . <b>8r</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>s</b> Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d . . . . . <b>8s</b>	<input type="radio"/> (            )			<input type="radio"/> (            )	<input type="radio"/> (            )
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan . . . . . <b>8t</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>u</b> Wages earned while incarcerated . . . . . <b>8u</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>v</b> Digital assets received as ordinary income not reported elsewhere . . . . . <b>8v</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>z</b> Other income. List type and amount. <input type="radio"/> _____ <b>8z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>9 a</b> Total other income. Add line 8a through line 8z . . . . . <b>9a</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
<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>b1</b> Disaster loss deduction from form FTB 3805V ..... <b>9b1</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b2</b> NOL deduction from form FTB 3805V .. <b>9b2</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>b3</b> NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 .. <b>9b3</b>		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10 Total.</b> Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. .... <b>10</b>	<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)

<b>11</b> Educator expenses ..... <b>11</b>	<input type="radio"/>	<input type="radio"/>			
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials ..... <b>12</b>	<input type="radio"/>				
<b>13</b> Health savings account deduction. .... <b>13</b>	<input type="radio"/>	<input type="radio"/>			
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions ..... <b>14</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions. .... <b>15</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans. .... <b>16</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>17</b> Self-employed health insurance deduction. See instructions. .... <b>17</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>18</b> Penalty on early withdrawal of savings. . . . <b>18</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>19 a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input type="radio"/> _____ Last name <input type="radio"/> _____ <b>c</b> Date of original divorce or separation agreement. See instr. <input type="radio"/> ..... <b>19a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>20</b> IRA deduction ..... <b>20</b>	<input type="radio"/>				
<b>21</b> Student loan interest deduction ..... <b>21</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>22</b> Reserved for future use ..... <b>22</b>					
<b>23</b> Archer MSA deduction ..... <b>23</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>24</b> Other adjustments:					
<b>a</b> Jury duty pay ..... <b>24a</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>b</b> Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit. .... <b>24b</b>	<input type="radio"/>				
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m <b>24c</b>	<input type="radio"/>	<input type="radio"/>			
<b>d</b> Reforestation amortization and expenses. .... <b>24d</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>e</b> Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 ..... <b>24e</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans .. <b>24f</b>	<input type="radio"/>				
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans ..... <b>24g</b>	<input type="radio"/>				
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims ..... <b>24h</b>	<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 checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 . . . . . 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount.  <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E . . . . . 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . . 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" 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> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
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**Medical and Dental Expenses** See instructions.

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

**Taxes You Paid**

5a State and local income tax or general sales taxes . . . . . 5a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	
5b State and local real estate taxes . . . . . 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes . . . . . 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. . . . . 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$40,000 (\$20,000 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. . . . . 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. . . . . 8a	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8b Home mortgage interest not reported to you on federal Form 1098. . . . . 8b	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8c Points not reported to you on federal Form 1098. . . . . 8c	<input checked="" type="radio"/>		<input checked="" type="radio"/>
8d Reserved for future use . . . . . 8d			
8e Add line 8a through line 8c. . . . . 8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9 Investment interest. . . . . 9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10 Add line 8e and line 9. . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

**Gifts to Charity**

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

**Casualty and Theft Losses**

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

**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**

**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 11b  . . . . .

**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 . . . . . **\$252,203**

Head of household . . . . . **\$378,310**

Married/RDP filing jointly or qualifying surviving spouse/RDP. . . . . **\$504,411**

**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 shown below:**

Single or married/RDP filing separately. See instructions. . . . . **\$5,706**

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP . . . . . **\$11,412**  **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**

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# 2025 Instructions for Schedule CA (540NR)

## California Adjustments — Nonresidents or Part-Year Residents

References in these instructions are to the Internal Revenue Code (IRC) as of **January 1, 2025**, and the California Revenue and Taxation Code (R&TC).

### What's New

**Wildfire Disaster Settlement Exclusion** – For taxable years beginning on or after January 1, 2021, and before January 1, 2030, California law allows a qualified taxpayer an exclusion from gross income for a qualified amount received from a settlement entity in connection with a qualified wildfire disaster in California. If a qualified taxpayer included income for a qualified amount received from a settlement entity in a prior taxable year, the taxpayer can file an amended return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, specific line instructions in Part II, Section B, line 8z and California Revenue and Taxation Code (R&TC) Section 17138.7.

**Chiquita Canyon Elevated Temperature Landfill Event Exclusion** – For taxable years beginning on or after January 1, 2024, and before January 1, 2029, California law allows an exclusion from gross income for any Chiquita Canyon elevated temperature landfill event payment amount received by a taxpayer. If a taxpayer included income for a Chiquita Canyon elevated temperature landfill event payment amount received in a prior taxable year, the taxpayer can file an amended return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17157.5.

**Military Retirement Exclusion** – For taxable years beginning on or after January 1, 2025, and before January 1, 2030, California law allows an exclusion from gross income for a qualified taxpayer that received retirement pay from the federal government for service in the uniformed services or annuity payments pursuant to a United States Department of Defense Survivor Benefit Plan during the taxable year, not to exceed \$20,000. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section A, line 5a and line 5b, see R&TC Sections 17132.9 and 17132.10, and get FTB Pub. 1032, Tax Information for Military Personnel.

**Federal Tax Changes Under One Big Beautiful Bill Act (OBBBA)** – In general, California R&TC **does not** conform to the OBBBA. For adjustments due to the OBBBA, see the specific line instructions for the following items:

- Increased limitation on individual deductions for certain state and local taxes
- Additional expenses treated as qualified higher education expenses for purposes of Internal Revenue Code (IRC) Section 529 accounts
- Certain postsecondary credentialing expenses treated as qualified higher education expenses for purposes of IRC Section 529 accounts
- Expansion of qualified small business stock gain exclusion
- Extension of rules for treatment of certain disaster-related personal casualty losses

**Alimony** – California law has until now conformed to federal law related to alimony and separate maintenance payments as it read on January 1, 2015. Specifically, California did not follow the federal repeal of IRC Sections 71 and 215, effective for taxable years after 2018. For taxable years beginning on or after January 1, 2025, California is conforming to the federal repeal of IRC Sections 71 and 215, which means that alimony and separate maintenance payments are not includable in the income of the receiving spouse and are not deductible by the payor spouse if made under any divorce or separation agreement executed after December 31, 2025, or executed on or before December 31, 2025, and modified after that date (if the modification expressly provides that the amendments apply). For this type of alimony and separate maintenance payments, California law is the same as federal law and no adjustment is needed.

For alimony and separate maintenance payments made under any divorce or separation agreement executed after December 31, 2018, and on or before December 31, 2025, or executed on or before December 31, 2018, and modified after that date and on or before December 31, 2025 (if the modification expressly provides that the amendments apply), California law is not the same as federal law and an adjustment is needed. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 2a and Section C, line 19a.

### General Information

In general, for taxable years beginning on or after January 1, 2025, California law conforms to the IRC as of January 1, 2025. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to [ftb.ca.gov](https://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California R&TC in the instructions. Taxpayers should not consider the instructions as authoritative law.

#### Conformity

For updates regarding federal acts, go to [ftb.ca.gov](https://ftb.ca.gov) and search for **conformity**.

**Federal Acts** – In general, the R&TC does not conform to the changes under the following federal acts. For specific adjustments due to the following acts, see Schedule CA (540NR) specific line instructions:

- One Big Beautiful Bill Act (OBBBA) (enacted on July 4, 2025)
- Federal Disaster Tax Relief Act of 2023 (enacted on December 12, 2024)
- American Rescue Plan Act (ARPA) of 2021 (enacted on March 11, 2021)
- Consolidated Appropriations Act (CAA), 2021 (enacted on December 27, 2020)
- Setting Every Community Up for Retirement Enhancement (SECURE) Act (enacted on December 20, 2019)

**Wildfire Relief Payment** – For taxable years beginning after December 31, 2019, and before January 1, 2026, the Federal Disaster Tax Relief Act of 2023 allows an exclusion from gross income for any amount received by an individual as a qualified wildfire relief payment. Generally, California law **does not** conform. If any qualified amount was excluded from income for federal purposes and California law provides no similar exclusion, include that amount in income for California purposes. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z. For specific wildfire relief payments excluded for California purposes, see What's New and General Information.

**Net Operating Loss Suspension** – For taxable years beginning on or after January 1, 2024, and before January 1, 2027, California has suspended the net operating loss (NOL) carryover deduction. Taxpayers may continue to compute and carryover an NOL during the suspension period. **However**, taxpayers with net business income or modified adjusted gross income of less than \$1,000,000 or with disaster loss carryovers are **not** affected by the NOL suspension rules.

For more information, see R&TC Section 17276.24, and get form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts.

#### Special Rules for Certain Distributions from Qualified IRC

**Section 529 Tuition Plans** – The federal Consolidated Appropriations Act (CAA), 2023, allows qualified IRC Section 529 tuition plans that have been maintained for 15 years to rollover to a Roth Individual Retirement Arrangement (IRA) without a tax or penalty. Under the federal law, rollover distributions from an IRC Section 529 plan to a Roth IRA after December 31, 2023, will be treated in the same manner as the earnings and contributions of a Roth IRA. California law does not conform to this federal provision. Rollover distribution from an IRC Section 529 plan to a Roth IRA is includible in California taxable income and subject to an additional tax of 2½%. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z.

**Wildfire Mitigation Payment** – For taxable years beginning on or after January 1, 2024, and before January 1, 2029, California law allows a qualified taxpayer an exclusion from gross income for any amount received as a California qualified wildfire loss mitigation payment through the California Wildfire Mitigation Financial Assistance Program. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17138.8.

**California Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Trust Account Program** – The California HOPE for Children Trust Account Act created the California HOPE for Children Trust Account Program for the purpose of providing an eligible child with a HOPE trust account. For taxable years beginning on or after January 1, 2023, California law allows an exclusion from gross income for any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and for any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17141.5.

**Interagency Council on Homelessness Payment Exclusion** – For taxable years beginning on or after January 1, 2023, California law allows an exclusion from gross income for payments received pursuant to the California Welfare and Institutions Code Section 8257 by members of the Interagency Council on Homelessness, its advisory committee, or its working groups who are or have been homeless. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17131.13.

**Kincadee Wildfire Exclusion** – For taxable years beginning on or after January 1, 2020, and before January 1, 2028, California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received in a settlement from Pacific Gas and Electric (PG&E) Company or its subsidiary relating to the 2019 Kincadee Fire. If a qualified taxpayer included income for a qualified amount received from this settlement in a prior taxable year, the taxpayer can file an amended tax return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17139.2.

**Zogg Wildfire Exclusion** – For taxable years beginning on or after January 1, 2020, and before January 1, 2028, California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received in a settlement from PG&E Company or its subsidiary relating to the 2020 Zogg Fire. If a qualified taxpayer included income for a qualified amount received from this settlement in a prior taxable year, the taxpayer can file an amended tax return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17139.3.

**Discharge of Student Fees** – For taxable years beginning on or after January 1, 2022, and before January 1, 2027, California law allows an exclusion from gross income for any amount of unpaid fees due or owed by a student to a community college that was discharged pursuant to California Education Code Section 32527. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17131.21.

**Guaranteed Income Pilot Program Payment Exclusion** – Beginning on June 30, 2022, and before July 1, 2026, California law allows an exclusion from gross income for any payments received by an individual from a guaranteed income pilot program or project that receives a grant pursuant to California Welfare and Institution Code Section 18997. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17131.12.

**Small Business and Nonprofit COVID-19 Supplemental Paid Sick Leave Relief Grant** – For taxable years beginning on or after January 1, 2021, and before January 1, 2030, California law allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the California Small Business and Nonprofit COVID-19 Supplemental Paid Sick Leave Relief Grant Program that is established by Section 12100.975 of the Government Code. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17158.

**Turf Replacement Water Conservation Program** – For taxable years beginning on or after January 1, 2022, and before January 1, 2027, California law allows an exclusion from gross income for any amount received as a rebate, voucher, or other financial incentive issued by a public water system, as defined, local government, or state agency for participation in a turf replacement water conservation program. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17138.2.

**Fire Victims Trust Exclusion** – For taxable years beginning before January 1, 2028, California law allows a qualified taxpayer an exclusion from gross income for any amount received from the Fire Victims Trust, established pursuant to the order of the United States Bankruptcy Court for the Northern District of California dated June 20, 2020, case number 19-30088, docket number 8053. If a qualified taxpayer included income for an amount received from the Fire Victims Trust in a prior taxable year, the taxpayer can file an amended tax return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17138.5.

**Thomas and Woolsey Wildfires Exclusion** – For taxable years beginning before January 1, 2027, California law allows a qualified taxpayer an exclusion from gross income for any amount received in a settlement from Southern California Edison for claims relating to the 2017 Thomas Fire or the 2018 Woolsey Fire. If a qualified taxpayer included income for an amount received from these settlements in a prior taxable year, the taxpayer can file an amended tax return for that year within the normal statute of limitations. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17138.6.

**Reporting Requirements** – Taxpayers may need to file form FTB 4197, Information on Tax Expenditure Items, with the tax return to report tax expenditure items as part of the Franchise Tax Board's (FTB) annual reporting requirements under R&TC Section 41. To determine if you have an R&TC Section 41 reporting requirement, see the R&TC Section 41 Reporting Requirements section in 540NR, Nonresident or Part-Year Resident Booklet, or get form FTB 4197.

**California Venues Grant** – For taxable years beginning on or after September 1, 2020, and before January 1, 2030, California law allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the California Venues Grant Program that is administered by the Office of Small Business Advocate (CalOSBA). For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z and R&TC Section 17158.

**Other Loan Forgiveness** – For taxable years beginning on or after January 1, 2019, California law allows an exclusion from gross income for borrowers of forgiveness of indebtedness described in Section 1109(d)(2)(D) of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act as stated by section 278, Division N of the CAA, 2021. The CAA, 2021, allows deductions for eligible expenses paid for with covered loan amounts. California law conforms to this federal provision, with modifications. For California purposes, these deductions generally do not apply to an ineligible entity. "Ineligible entity" means a taxpayer that is either a publicly-traded company or does not meet the 25% reduction from gross receipts requirements under Section 311 of the CAA, 2021. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 3 or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **AB 80**.

**Shuttered Venue Operator Grant** – For taxable years beginning on or after January 1, 2019, California law allows an exclusion from gross income for amounts awarded as a shuttered venue operator grant under the CAA, 2021. The CAA, 2021, allows deductions for eligible expenses paid for with grant amounts. California law conforms to this federal provision, with modifications. For California purposes, these deductions do not apply to an ineligible entity. "Ineligible entity" means a taxpayer that is either a publicly-traded company or does not meet the 25% reduction from gross receipts requirements under Section 311 of Division N of the CAA, 2021. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 3 and R&TC Section 17158.3.

**Small Business COVID-19 Relief Grant Program** – For taxable years beginning on or after January 1, 2020, and before January 1, 2030, California law allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Program established by Section 12100.83 of the Government Code. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8z.

**Moving Expense Deduction** – For taxable years beginning on or after January 1, 2021, taxpayers should file California form FTB 3913, Moving Expense Deduction, to claim moving expense deductions. Attach the completed form FTB 3913 to Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section C, line 14, and get form FTB 3913.

**Paycheck Protection Program (PPP) Loans Forgiveness** – For taxable years beginning on or after January 1, 2019, California law allows an exclusion from gross income for covered loan amounts forgiven under the federal CARES Act, Paycheck Protection Program and Health Care Enhancement Act, Paycheck Protection Program Flexibility Act of 2020, the CAA, 2021, or the PPP Extension Act of 2021.

Also, the ARPA expands PPP eligibility to include “additional covered nonprofit entities” which includes certain Code 501(c) nonprofit organizations and Internet-only news publishers and Internet-only periodical publishers. California law does not conform to this expansion of PPP eligibility.

The CAA, 2021, allows deductions for eligible expenses paid for with covered loan amounts. California law conforms to this federal provision, with modifications. For California purposes, these deductions do not apply to an ineligible entity. “Ineligible entity” means a taxpayer that is either a publicly-traded company or does not meet the 25% reduction from gross receipts requirements under Section 311 of Division N of the CAA, 2021.

For more information, see specific line instructions for Schedule CA (540NR) in Part II, Section B, line 3 and R&TC Section 17131.8 or go to [ftb.ca.gov](http://ftb.ca.gov) and search for **AB 80**.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act** – The CARES Act was enacted on March 27, 2020. In general, the R&TC does not conform to the changes. California law does not conform to the following federal provisions under the CARES Act:

- Exclusion for certain employer payment of student loans
- Health-savings account changes

This list is not intended to be all-inclusive of the federal and state conformities and differences. For more information, see specific line instructions or refer to the R&TC.

**Worker Status: Employees and Independent Contractors** – Some individuals may be classified as independent contractors for federal purposes and employees for California purposes, which may also cause changes in how their income and deductions are classified. Proposition 22 was operative as of December 16, 2020, and may affect a taxpayer’s worker classification. For more information, see Schedule CA (540NR) specific line instructions in Part II, Section A, line 1a; Part II, Section B, line 3; Part II, Section C, line 15 and line 17; and Part III, line 4.

**Rental Real Estate Activities** – For taxable years beginning on or after January 1, 2020, the dollar limitation for the offset for rental real estate activities shall not apply to the low income housing credit program. For more information, see R&TC Section 17561(d)(1). Get form FTB 3801-CR, Passive Activity Credit Limitations, for more information.

**Commercial Cannabis Activity** – For taxable years beginning on or after January 1, 2020, and before January 1, 2030, California allows individuals and other taxpayers operating under the personal income tax law to claim credits and deduction of business expenses paid or incurred during the taxable year in conducting commercial cannabis activity. Sole proprietors are those that conduct a commercial cannabis activity that is licensed under California Medicinal and Adult-Use Cannabis Regulation and Safety Act (CA MAUCRSA). For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 3, and get form FTB 4197.

**Excess Business Loss Limitation** – The CARES Act made amendments to IRC Section 461(l) by eliminating the excess business loss limitation of noncorporate taxpayers for taxable year 2020 and retroactively removing the limitation for taxable years 2018 and 2019. California law **does not** conform to those amendments. Also, California law does not conform to the federal changes in the ARPA and the federal Inflation Reduction Act of 2022 that extend the limitation on excess business losses of noncorporate taxpayers for taxable years beginning after December 31, 2020, and ending before January 1, 2029. Complete form FTB 3461, California Limitation on Business Losses, if you are a noncorporate taxpayer and your net losses from all of your trades or businesses are more than \$313,000 (\$626,000 for married/RDP taxpayers filing a joint return). For more information, see Schedule CA (540NR) specific line instructions in Part II, Section B, line 8p, and get form FTB 3461.

**Federal Tax Reform** – In general, California R&TC **does not** conform to all of the changes under the TCJA. For adjustments due to the TCJA, see the specific line instructions for the following items:

- Combat zone extended to Egypt’s Sinai Peninsula
- Moving expenses and reimbursements
- Limitation on employer’s deduction for fringe benefit expenses
- Limitation on wagering losses
- Sexual harassment settlements
- Global intangible low-taxed income (GILTI) under IRC Section 951A
- Qualified equity grants
- Expanded use of IRC Section 529 account funds
- Living expenses for members of Congress
- Limitation on state and local tax deduction
- Mortgage and home equity indebtedness interest deduction
- Limitation on charitable contribution deduction
- College athletic seating rights
- Casualty or theft loss(es)
- Miscellaneous itemized deductions

**Registered Domestic Partners (RDPs)** – RDPs will compute their limitations based on the combined federal adjusted gross income (AGI) of each partner’s individual tax return filed with the Internal Revenue Service (IRS).

For column A, Part II and Part III, combine each line item of your federal amounts from each partner’s individual federal tax return. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners. The combined federal AGI used to compute limitations is different from the recalculated federal AGI used on Form 540NR, line 13. In situations where RDPs have no RDP adjustments, these amounts may be the same.

**Military Personnel** – Servicemembers domiciled outside of California and their spouses/RDPs may exclude the servicemember’s military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in total income. In addition, they must include their military pay as California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. Beginning 2009, the federal Military Spouses Residency Relief Act may affect the California income tax filing requirements for spouses of military personnel.

The federal Veterans Auto and Education Improvement Act (VAEIA) of 2022 was enacted on January 5, 2023, and made amendments to the federal Servicemembers Civil Relief Act (SCRA). California conforms to the following VAEIA provisions:

- A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember’s military orders.

- For any taxable year of the marriage, a servicemember and the spouse of such servicemember may elect to use for purposes of taxation, regardless of the date on which the marriage of the servicemember and the spouse occurred, any of the following:
  - The residence or domicile of the servicemember.
  - The residence or domicile of the spouse.
  - The permanent duty station of the servicemember.

For more information, get FTB Pub. 1032.

**Amended Tax Returns** – If you are an active duty military servicemember domiciled outside California and you included your military compensation in income from all sources, you may file an amended tax return for taxable years with an open statute of limitations. For more information, get FTB Pub. 1032 and see instructions for amended returns in the 540NR booklet.

**Single Member Limited Liability Company (SMLLC)** – If you are a single member limited liability company, that is organized or doing business in California, or registered with the California Secretary of State (SOS), you are required to file Form 568, Limited Liability Company Return of Income, pay the annual tax and LLC Fee (if applicable), in addition to filing your tax return. Get Form 568, Limited Liability Company Tax Booklet, for more information.

**Part-Year Residents** – Complete the Part-Year Resident Worksheet at the end of Schedule CA (540NR) instructions to determine the amounts to enter on Part II, Section A, line 1a through line 7a and Section B, line 1 through line 10, column E.

**Tips to avoid common mistakes on this schedule:**

- **Column A** – Copy the amounts from your federal tax return. Use the (b) amounts on line 2, line 3, line 4, line 5, and line 6, from your federal tax return. Form 1040, U.S. Individual Income Tax Return, line 11b, or Form 1040-SR, U.S. Income Tax Return for Seniors, line 11b, should equal Schedule CA (540NR), Part II, line 27, column A.
- **Column B (Part II, Section A, Line 1a through Line 7a, and Section B, Line 1 through Line 9a)** – Subtract income that is not taxable to a California resident such as California lottery winnings and social security benefits. **Do not use column B to deduct** income that was earned while a nonresident of California or from sources outside of California. There must be a difference in state and federal tax law. Generally, if a full-year California resident cannot subtract income in column B, a nonresident or part-year resident may not subtract income in column B.
- **Column C (Part II, Section A, Line 1a through Line 7a, and Section B, Line 1 through Line 9a)** – Add income that was not taxed on your federal tax return but is taxable to a California resident, such as foreign income or interest/dividends from non-California municipal bonds.
- **Column D** – Combine the columns (column A - column B + column C). Part II, line 27, column D, should equal Form 540NR, line 17. The amounts in this column represent income earned from all sources as if you were a full-year California resident, after applying California and federal law differences.
- **Column E** – Enter all income from all sources while a resident of California and income from California sources while a nonresident.

**Purpose**

Use Schedule CA (540NR) to determine California taxable income by doing the following:

- Identify the domiciles and current and past residency information.
- Enter the amounts of income and deductions reported on your federal tax return.
- Adjust the income and deductions reported on your federal tax return for differences in California and federal law.
- Determine the portion of income reported on your federal tax return that was earned or received while you were a California resident.
- Determine the portion of income reported on your federal tax return that was earned or received from California sources while you were a nonresident.
- Determine your allowable standard deduction or itemized deductions.

**Specific Line Instructions**

**Part I Residency Information**

Answer all the questions in this part for you and your spouse/RDP. If a question does not apply, then leave the line **blank**. For more information, get:

- FTB Pub. 1031, Guidelines for Determining Resident Status
- FTB Pub. 1032, Tax Information for Military Personnel

Use the two letter state abbreviations to complete this section. If you do not know your state abbreviation, visit the United States Postal Service website at **usps.com** for assistance. If you did not reside in the United States or a U.S. Possession, use the code “FC.” The code “FC” is the abbreviation for foreign country.

**Line 2 – Domicile and Military**

If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

**Line 6 – The number of days I spent in California**

The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

**Line 7 – I owned a home/property in California**

This includes property owned directly or indirectly through a trust or other entity.

**Line 8 – Before 2025: I was a California resident for the period of**

Enter your most recent period of California residency. If you became a nonresident during taxable year 2025, use December 31, 2024 as your end date.

**Part II Income Adjustment Schedule**

**Column A — Federal Amounts**

Enter all the amounts shown on your federal tax return on the corresponding lines in column A.

If married/RDP filing separately under either exception described in the instructions for Form 540NR, enter in column A the amounts you would have reported on a separate federal tax return. Attach a statement to the tax return showing how the income and expenses were split between you and your spouse/RDP.

**Section A, Line 1a through Line 7a, and Section B, Line 1 through Line 9a**

Enter in Section A, line 1a through line 7a, and Section B, line 1 through line 9a the same amounts entered on your federal Form 1040, 1040-SR, or 1040-NR, U.S. Nonresident Alien Income Tax Return, line 1a through line 7a; and federal Schedule 1 (Form 1040), Additional Income and Adjustments to Income, line 1 through line 9.

**Section B, Line 2a and Line 2b**

Enter on line 2a the same amount entered on your federal Schedule 1 (Form 1040), line 2a. Enter on line 2b the month and year of your original divorce or separation agreement that relates to the alimony payment, if any. If you have alimony payments from more than one divorce or separation agreement, enter on line 2b the month and year of the divorce or separation agreement for which you received the most income. Attach a statement listing the month and year of the other agreements.

**Line 10 – Total**

Combine the amounts in Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a, as applicable. Enter the total on line 10. This number should be the same as the amount on federal Form 1040, 1040-SR, or 1040-NR, line 9.

**Section C, Line 11 through Line 18 and Line 20 through Line 25**

Enter the same amounts entered on your federal Schedule 1 (Form 1040), line 11 through line 18 and line 20 through line 25.

**Line 19a, Line 19b, and Line 19c**

Enter on line 19a the same amount entered on your federal Schedule 1 (Form 1040), line 19a. Enter on line 19b the social security number (SSN) or individual taxpayer identification number (ITIN) and last name of the person to whom you paid alimony. On line 19c, enter the month and year of your original divorce or separation agreement that relates to this deduction for alimony paid.

**Line 26** – Add line 11 through line 23 and line 25.

**Line 27 – Total**

Subtract line 26 from line 10. This amount should be the same as the amount on federal Form 1040, 1040-SR, or 1040-NR, line 11b.

**Column B and Column C — Subtractions and Additions**

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts in Section A, line 1a through line 7a and Section B and Section C, line 1 through line 26 as positive numbers unless instructed otherwise.

**Do not deduct** income that was earned while a nonresident of California or from sources outside of California. There **must** be a difference in tax law. Generally, if a California resident cannot subtract the income in column B, a nonresident or part-year resident may not subtract income in column B.

If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal tax return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one or more of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments
- 1005, Pension and Annuity Guidelines
- 1031, Guidelines for Determining Resident Status
- 1032, Tax Information for Military Personnel
- 1100, Taxation of Nonresidents and Individuals Who Change Residency

To get forms and publications, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms).

**Section A – Income****Line 1a through Line 1i and Line 1z**

Generally, no adjustments are made on these lines. If you did not receive any of the following types of income, make no entry on line 1a through line 1i and line 1z in either column B or column C.

**Combat zone foreign earned income exclusion** – For taxable years beginning on and after January 1, 2018, California does not conform to the federal foreign earned income exclusion for amounts received by certain U.S. citizens or resident aliens with an abode in the U.S., specifically contractors or employees of contractors supporting the U.S. Armed Forces in designated combat zones. Enter the amount excluded from federal income on Part II, Section B, line 8d, column C.

**Native American earned income exemption** – California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. Enter on applicable line 1a through line 1h, column B the earnings included in federal income that are exempt for California. Attach form FTB 3504, Enrolled Tribal Member Certification, to Form 540NR. For more information, get form FTB 3504.

**Tax treaty** – If you excluded income exempted by U.S. tax treaties on your federal Form 1040 or 1040-SR (unless specifically exempted for state purposes), enter the excluded amount on applicable line 1a through line 1h, column C.

**Sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act** – California excludes this item from income. Enter on line 1a or line 1h as applicable, column B the amount of sick pay benefits received under the Federal Insurance Contributions Act and Railroad Retirement Act included in the amount in column A.

**a. Total Amount from Federal Form(s) W-2, Box 1**

**Employees and independent contractors** – Some taxpayers may be classified as independent contractors for federal purposes and as employees for California purposes. If the taxpayer is classified as an employee for California purposes, enter the amount reported as gross income of the business from federal Schedule C (Form 1040), Profit or Loss from Business, line 7, as wages on line 1a, column C.

**Military pay adjustment** – Compensation for military service of a servicemember domiciled outside of California is exempt from California tax. It is excluded from AGI from all sources. For more information, get FTB Pub. 1032.

Active duty military servicemembers domiciled outside of California may claim an adjustment for active duty military pay.

To claim the adjustment, write "MPA" to the left of column A or include it according to your software's instructions and enter only the amount of your active duty military pay on line 1a, column B. Exclude this amount from column E.

**Nonresident compensation of merchant seamen and employees of rail carriers, motor carriers, and air carriers** – Exclude the following from gross income: compensation for the performance of duties of certain merchant seamen, rail carriers, motor carriers, and air carriers. Enter the amount included in federal income on line 1a, column B. For more information, get FTB Pub. 1031.

**d. Medicaid Waiver Payments Not Reported on Federal Form(s) W-2****Income exclusion for In-Home Supportive Services (IHSS)**

**supplementary payments** – If you are an IHSS provider who received IHSS supplementary payments that were included in federal wages, enter the IHSS supplementary payments on line 1d, column B. IHSS providers only receive a supplementary payment if they paid a sales tax on the IHSS services they provide. The supplementary payment is equal to the sales tax paid plus any increase in the federal payroll withholding paid due to the supplementary payment.

**h. Other Earned Income**

Identify the type of other earned income reported in the space provided. If there is more than one item to report on line 1h, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

**Ridesharing fringe benefit differences** – Under federal law, certain qualified transportation benefits are excluded from gross income. Under the R&TC, there are no monthly limits for the exclusion of these benefits and California's definitions are more expansive. Enter the amount of ridesharing benefits received and included in federal income on line 1h, column B.

**Exclusion for compensation from exercising a California Qualified Stock Option (CQSO)** – To claim this exclusion:

- Your earned income is \$40,000 or less from the corporation granting the CQSO.
- The market value of the options granted to you must be less than \$100,000.
- The total number of shares must be 1,000 or less.
- The corporation issuing the stock must designate that the stock issued is a CQSO at the time the option is granted.

If you included in federal income an amount qualifying for this exclusion, enter that amount on line 1h, column B.

**Employer health savings account (HSA) contribution** – Enter the amount of any employer HSA contribution from federal Form W-2, Wage and Tax Statement, box 12, code W on line 1h, column C.

**i. Nontaxable Combat Pay Election**

**Combat zone extended to Egypt's Sinai Peninsula** – Federal law extended combat zone tax benefits to the Sinai Peninsula of Egypt. California law does not conform. Enter the amount of combat pay excluded from federal income on line 1i, column C. Get FTB Pub. 1032 for more information.

## Line 2 – Taxable Interest

If you did not receive any of the kinds of income listed (within this line instructions), make no entry on this line in either column B or column C.

Enter in column B the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion).
- U.S. Treasury bills, notes, and bonds.
- Any other bonds or obligations of the United States and its territories.
- Interest from Ottoman Turkish Empire settlement payments.
- Interest income from children under age 19 or full-time students under age 24 included on the child's federal tax return and reported on the California tax return by the parent. For more information, get form FTB 3803, Parents' Election to Report Child's Interest and Dividends.

Certain mutual funds pay "exempt-interest dividends." If the mutual fund has at least 50% of its assets invested in tax-exempt U.S. obligations and/or in California or its municipal obligations, that amount of dividend is exempt from California tax. The proportion of dividends that are tax-exempt will be shown on your annual statement or statement issued with federal Form 1099-DIV, Dividends and Distributions. For more information, get FTB Pub. 1001.

Enter in column C the interest you identified as tax-exempt interest on your federal Form 1040, 1040-SR, or 1040-NR, line 2a; **and** which you received from:

- The federally exempt interest dividends from other states, or their municipal obligations and/or from mutual funds that do not meet the 50% rule as previously stated.
- Non-California state bonds.
- Non-California municipal bonds issued by a county, city, town, or other local government unit.
- Obligations of the District of Columbia issued after December 27, 1973.
- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or Limited Liability Companies (LLCs).
- Interest or other earnings from an HSA are not treated as tax deferred. Interest or earnings in an HSA are taxable in the year earned.
- Interest on any bond or other obligation issued by the Government of American Samoa.
- Interest income from children under age 19 or full-time students under age 24 included on the parent's federal tax return and reported on the California tax return by the child.

Make no entries in either column B or column C for interest earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities, or grants paid to low-income individuals.

Get FTB Pub. 1001 if you received interest income from the items listed (within this line instructions) that is passed through to you from S corporations, trusts, partnerships, or LLCs.

## Line 3 – Ordinary Dividends

Generally, no difference exists between the amount of dividends reported in column A and the amount reported using California law. However, California taxes dividends derived from other states and their municipal obligations.

Enter in column B dividend income from children under age 19 and full-time students under age 24, **included** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

Enter in column C dividend income from children under age 19 and full-time students under age 24, **excluded** on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer.

For more information, get form FTB 3803.

## Get FTB Pub. 1001 if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations.
- A controlled foreign corporation (CFC).
- Distribution of pre-1987 earnings from S corporations.
- Undistributed capital gains for regulated investment company (RIC) shareholders.

## Line 4a and Line 4b – IRA Distributions

**Beginning with taxable year 2002, calculate your IRA basis as if you were a California resident for all prior years.** Generally, no adjustments are made on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA) depending on when you made your IRA contributions. California did not conform to the \$2,000 or 100% of compensation annual contribution limit permitted under federal law from 1982 through 1986. During these years, California limited the deduction to the lesser of 15% of compensation or \$1,500 and disallowed a deduction altogether to individuals who were active participants in qualified government plans. Any amount an individual contributed in excess of California deduction limits during these years creates a basis in the IRA.

Differences also occur if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B.
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information and worksheets for figuring the adjustment to enter on this line, if any.

## Coverdell Education Savings Account (ESA) formerly known as

**Education (ED) IRA** – If column A includes a taxable distribution from an ED IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

## Line 5a and Line 5b – Pensions and Annuities

Generally, no adjustments are made on this line. However, if you received Tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make the following adjustments.

If you received a federal Form RRB-1099-R, Annuities or Pensions by the Railroad Retirement Board, for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between July 1, 1986, and January 1, 1987, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

You may have to pay an additional tax if you received a taxable distribution from a qualified retirement plan before reaching age 59½ and the distribution was not rolled over into another qualified plan. Get form FTB 3805P for more information.

If you received retirement pay from the federal government for service in the uniformed services or annuity payments pursuant to a United States Department of Defense Survivor Benefit Plan during the taxable year, and you included all or part of these payments in taxable income in column A, enter the taxable payment amount in column B, not to exceed \$20,000 for each type of payments described in this paragraph.

## Line 6 – Social Security Benefits

California excludes U.S. social security benefits or equivalent Tier 1 railroad retirement benefits from taxable income. Enter in column B the amount of taxable U.S. social security benefits or equivalent Tier 1 railroad retirement benefits shown on line 6b, column A.

## Line 7a – Capital Gain or (Loss)

Generally, no adjustments are made on this line. California taxes long and short term capital gains as regular income. No special rate for long term capital gains exists. However, the California basis of the assets listed (within this line instructions) may be different from the federal basis due to differences between California and federal laws. If there are differences, use Schedule D (540NR), California Capital Gain or Loss Adjustment, to calculate the amount to enter on line 7a.

- Gain or loss from the sale of investments inside an HSA.
- Gain on the sale of qualified small business stock under IRC Section 1045 and IRC Section 1202.
- Basis amounts resulting from differences between California and federal law in prior years.
- Gain or loss on stock and bond transactions.
- Installment sale gain reported on form FTB 3805E, Installment Sale Income.
- Gain on the sale of personal residence where depreciation was allowable.
- Pass-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs.
- Capital loss carryover from your 2024 California Schedule D (540NR).
- Capital gain from children under age 19 or full-time students under age 24 included on the parent's or child's federal tax return and reported on the California tax return by the opposite taxpayer. For more information, get form FTB 3803.

### Get FTB Pub. 1001 for more information about:

- Capital gain exclusion for sale of principal residence by a surviving spouse.
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specified entities maintaining housing for low-income residents.
- Undistributed capital gain for RIC shareholders.
- Gain or loss on the sale of property inherited before January 1, 1987.
- Capital loss carrybacks.

## Section B – Additional Income

### Line 1 – Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

California does not tax the state income tax refund. Enter in column B the amount of state tax refund entered in column A.

### Line 2a – Alimony Received

If you received alimony not included in your federal income and the divorce or separation agreement was executed after December 31, 2018, and on or before December 31, 2025, or executed on or before December 31, 2018, and modified after that date and on or before December 31, 2025 (if the modification expressly provides that the amendments apply), enter the alimony received in column C.

Under California law, alimony and separate maintenance payments are not includable in the income of the receiving spouse if made under any divorce or separation agreement executed after December 31, 2025, or executed on or before December 31, 2025, and modified after that date (if the modification expressly provides that the amendments apply). If you received this type of alimony, California treatment is the same as federal and no adjustment is needed.

If you are a nonresident alien and received alimony not included in your federal income, enter the alimony on this line in column C if the divorce or separation agreement were executed after December 31, 2018, and on or before December 31, 2025, or executed on or before December 31, 2018, and modified after that date and on or before December 31, 2025 (if the modification expressly provides that the amendments apply).

### Line 3 – Business Income or (Loss)

Adjustments to federal business income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the amount used for federal purposes.

Adjustments are figured on form FTB 3885A, Depreciation and Amortization Adjustments, and are most commonly necessary because of the following:

- **Before January 1, 1987**, California did not allow depreciation under the federal accelerated cost recovery system. Continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987**, California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted lists of “Basis adjustments related to” and “Business deductions related to” at the end of this line instructions.

Use form FTB 3801, Passive Activity Loss Limitations, to figure the total adjustment for line 3 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C (Form 1040).

Use form FTB 3885A to figure the total adjustment for line 3 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

**Other loan forgiveness** – Under federal law, the CAA, 2021, allows deductions for eligible expenses paid for with covered loan amounts. California law conforms to this federal provision, with modifications. For California purposes, if you are an ineligible entity and deducted eligible expenses for federal purposes, enter the total amount of those expenses deducted on line 3, column C.

**Paycheck Protection Program loans forgiveness** – Under federal law, the CAA, 2021, allows deductions for eligible expenses paid for with covered loan amounts. California law conforms to this federal provision with modifications. For California purposes, if you are an ineligible entity and deducted eligible expenses for federal purposes, enter the total amount of those expenses deducted on line 3, column C.

Also, the ARPA expands PPP eligibility to include “additional covered nonprofit entities” which includes certain Code 501(c) nonprofit organizations and Internet-only news publishers and Internet-only periodical publishers. California law does not conform to this expansion of PPP eligibility. If you met the PPP eligibility requirements and excluded the amount from gross income for federal purposes, enter the excluded amount on line 3, column C.

**Shuttered venue operator grant** – Under federal law, the CAA, 2021, allows deductions for eligible expenses paid for with grant amounts. California law conforms to this federal provision with modifications. For California purposes, if you are an ineligible entity and deducted eligible expenses for federal purposes, enter the total amount of those expenses deducted on line 3, column C.

**Employees and independent contractors** – Some taxpayers may be classified as independent contractors for federal purposes and as employees for California purposes. If the taxpayer is classified as an employee for California purposes, enter the amount of federal business income from line 3, column A, on line 3, column B. Enter the amount of federal business loss from line 3, column A, on line 3, column C.

**Commercial cannabis activity** – Under federal law, deductions for business expenses of a trade or business paid or incurred during the taxable year in conducting commercial cannabis activity are disallowed. California law does not conform. California allows cannabis business licensed under CA MAUCRSA to claim these expenses. Enter the amount of these expenses on line 3, column B.

**Limitation on employer's deduction for fringe benefit expenses** – Under federal law, deductions for entertainment expenses are disallowed; the current 50% limit on the deductibility of business meals is expanded to meals provided through an in-house cafeteria or otherwise on the premises of the employer; deductions for employee transportation fringe benefits (e.g., parking and mass transit) are denied; and no deduction is allowed for transportation expenses that are the equivalent of commuting for employees (e.g., between the employee's home and the workplace), except as provided for the safety of the employee. California law does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B or column C.

**Limitation on wagering losses** – Under federal law, all deductions for expenses incurred in carrying out wagering transactions, and not just gambling losses, are limited to the extent of gambling winnings. California law does not conform. Figure the difference between the amounts allowed using federal law and California law. Enter the difference on line 3, column B.

**Sexual harassment settlements** – Under federal law, no deduction is allowed for any settlement, payout, or attorney fees related to sexual harassment or sexual abuse if such payments are subject to a nondisclosure agreement. California law does not conform. Enter the amount received and included in federal income on line 3, column B.

**Penalty assessed by professional sports league** – California does not allow a business expense deduction for any fine or penalty paid or incurred by an owner of a professional sports franchise assessed or imposed by the professional sports league that includes that franchise. If the fine or penalty was deducted for federal purposes, enter this amount on line 3, column C.

**Business expense deduction disallowance** – California disallows a deduction for a business expense related to a payment to the Edge College and Career Network, LLC, to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC Section 17275.4. Enter the amount of this deduction on line 3, column C.

**Get FTB Pub. 1001 for more information about:**

**Income related to:**

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California.
- Pro-rata share of income received from a CFC by a U.S. shareholder.

**Basis adjustments related to:**

- Property acquired prior to becoming a California resident.
- Sales or use tax credit for property used in a former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), or Targeted Tax Area (TTA).
- Reduced recovery periods for fruit-bearing grapevines replaced in a California vineyard on or after January 1, 1992, as a result of phylloxera infestation; or on or after January 1, 1997, as a result of Pierce's disease.
- Expenditures for tertiary injectants.
- Property placed in service on an Indian reservation after December 31, 2017, and before January 1, 2022.
- Amortization of pollution control facilities.
- Discharge of real property business indebtedness.
- Vehicles used in an employer-sponsored ridesharing program.
- An enhanced oil recovery system.
- Joint Strike Fighter property costs.
- The cost of making a business accessible to disabled individuals.
- Property for which you received an energy conservation subsidy from a public utility on or after January 1, 1995, and before January 1, 1997.
- Research and experimental expenditures.
- Reduction of capitalized costs attributable to the federal Work Opportunity Credit.

**Business deductions related to:**

- Wages paid in a former EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA.
- Abandonment or tax recoupment fees for open-space easements and timberland preserves.
- Research expense.
- Employer wage expense for the federal Work Opportunity Credit.
- Pro-rata share of deductions received from a CFC by a U.S. shareholder.
- Interest paid on indebtedness in connection with company-owned life insurance policies.

- Premiums paid on life insurance policies, annuities or endowment contracts issued after June 8, 1997, where the owner of the business is directly or indirectly a policy beneficiary.
- Commercial Revitalization Deductions for Renewal Communities.
- Small Employer Health Insurance Credit.

**Line 4 – Other Gains or (Losses)**

Generally, no adjustments are made on this line. However, the California basis of your other assets may differ from your federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property, for more information.

**Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.**

Adjustments to federal income or loss you reported in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis used to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Part II, Column B and Column C, Section B, line 3.

California law does not conform to federal law for material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in real property businesses are not automatically treated as passive activities. Get form FTB 3801 for more information.

Use form FTB 3801 to figure the total adjustment for line 5 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E (Form 1040), Supplemental Income and Loss.

Use form FTB 3885A to figure the total adjustment for line 5 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partner's Share of Income, Deductions, Credits, etc.

Get FTB Pub. 1001 for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

**Line 6 – Farm Income or (Loss)**

Adjustments to federal income or loss you report in column A generally are necessary because of the difference between California and federal law relating to depreciation methods, special credits, NOLs, and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes, and you may need to make an adjustment to your farm income or loss. For more information about the types of income that often require adjustments, see the instructions for Part II, Column B and Column C, Section B, line 3.

Use form FTB 3801 to figure the total adjustment for line 6 if you have:

- One or more passive activities that produce a loss.
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F (Form 1040), Profit or Loss From Farming.

Use form FTB 3885A to figure the total adjustment for line 6 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses).
- Passive activities that produce gains.

**Line 7 – Unemployment Compensation**

California excludes unemployment compensation from taxable income. Enter on line 7, column B, the amount of unemployment compensation shown in column A.

**Paid Family Leave Insurance (PFL) benefits, also known as Family Temporary Disability Insurance** – Payments received from the PFL Program are reported on federal Form 1099-G, Certain Government Payments. California excludes payments received from the PFL program from taxable income. Enter on line 7, column B, the amount of PFL payments shown in column A. For more information, get FTB Pub. 1001.

**Line 8 – Other Income**

**a. Federal Net Operating Loss** – Enter the amount of the federal NOL included on line 8a, column A, as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL.

**b. Gambling**

**California lottery winnings** – California excludes California lottery winnings from taxable income. Enter in column B the amount of California lottery winnings included in the federal amount on line 8b, column A.

Make no adjustment for lottery winnings from other states. They are taxable by California. If you reduced gambling income for California lottery income, you may need to reduce the losses included in the federal itemized deductions on Part III, line 16, column A. Enter these losses on Part III, line 16, column B.

**c. Cancellation of Debt**

**Mortgage forgiveness debt relief** – California law does not conform to federal law regarding the exclusion of income from discharge of indebtedness from the disposition of your principal residence occurring after December 31, 2017. Enter the amount of discharge on line 8c, column C.

**Certain employer payments of student loans** – California does not conform to the CARES Act regarding the exclusion of student loan payments made on behalf of an employee by an employer. Enter the amount of loan payment on line 8c, column C.

**d. Foreign Earned Income Exclusion from Federal Form 2555**

**Federal foreign earned income and housing exclusion** – Enter in column C, as a positive number, the amount excluded from federal income on federal Schedule 1 (Form 1040), line 8d.

**Combat zone foreign earned income exclusion** – Enter the amount excluded from federal income on line 8d, column C, as a positive number.

**e. Income from Federal Form 8853**

**Rollover from an Archer MSA to an HSA** – Since California does not recognize HSAs, a rollover from an Archer MSA to an HSA is treated as distribution not used for qualified medical expenses. For California, the distribution is included in California taxable income and the additional 12.5% tax applies. For more information, get form FTB 3805P.

Enter the amount rolled over from an Archer MSA to an HSA on line 8e, column C.

**MSA distribution used for menstrual care products** – For Archer MSA purposes, California does not conform to the inclusion of amounts paid for menstrual care products as qualified medical expenses. Enter the amount of MSA distribution used to pay for menstrual care products on line 8e, column C.

**f. Income from Federal Form 8889**

**HSA distributions for unqualified medical expense** – Distributions from an HSA not used for qualified medical expenses, and included in federal income, are not taxable for California purposes. Enter the distribution not used for qualified medical expenses on line 8f, column B.

**k. Stock Options**

**Qualified equity grants** – California law does not conform to federal law regarding the election to defer the recognition of income attributable to qualified stock. If you elected to defer income for federal purposes, make an adjustment on line 8k, column C.

**n. IRC Section 951(a) Inclusion** – Under federal law, if you are a U.S. shareholder of a CFC, you must include IRC Section 951(a) amount in your income. California law does not conform. If you included the amount as income for federal purposes on line 8n, column A, enter the amount on line 8n, column B.

**o. IRC Section 951(a) Inclusion** – Under federal law, if you are a U.S. shareholder of a CFC, you must include your GILTI in your income. California law does not conform. If you included GILTI as income for federal purposes on line 8o, column A, enter the amount on line 8o, column B.

**p. IRC Section 461(I) Excess Business Loss Adjustment** – For taxable years beginning after December 31, 2018, California law generally conforms to the changes under the TCJA in regard to the disallowance of excess business loss deductions of non-corporate taxpayers. For California purposes, any disallowed loss will be treated as a carryover excess business loss instead of an NOL carryover for the subsequent taxable year.

Also, California law **does not** conform to amendments under the CARES Act, the ARPA, and the Inflation Reduction Act of 2022. See General Information for more information.

If you are a noncorporate taxpayer and your net losses from all of your trades or businesses are more than \$313,000 (\$626,000 for married/RDP taxpayers filing a joint return), get form FTB 3461 to figure the excess business loss adjustment for California purposes. Enter the amount from form FTB 3461, line 16 or line 17, whichever applies, on line 8p, column C. Attach form FTB 3461 to the tax return.

Enter the amount of the federal excess business loss adjustment included on line 8p, column A, on line 8p, column B.

See line 8z for instructions on excess business losses carryover from prior years.

**z. Other Income**

Identify the type of income reported in the space provided. If there is more than one item to report on line 8z, attach a statement that lists each item and enter the total of all individual items in column B or column C as instructed below.

**Wildfire disaster settlement exclusion** – California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received from a settlement entity in connection with a qualified wildfire disaster in California. If any qualified amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Chiquita Canyon elevated temperature landfill event exclusion** – California law allows an exclusion from gross income for any Chiquita Canyon elevated temperature landfill event payment amount received by a taxpayer. If any qualified amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Additional qualified higher education expenses of IRC Section 529 accounts** – Federal law expands qualified higher education expenses eligible for tax-exempt distributions from IRC Section 529 accounts by including additional expenses in connection with enrollment or attendance at an elementary or secondary public, private, or religious school. California law does not conform. If the amount distributed for these purposes was excluded from income for federal purposes, enter that amount on line 8z, column C.

**Certain postsecondary credentialing expenses treated as qualified higher education expenses for purposes of IRC Section 529 accounts** – Federal law allows tax-exempt distributions from IRC Section 529 accounts to be used for qualified postsecondary credentialing expenses as defined in IRC Section 529(f). California law does not conform. If the amount distributed for these purposes was excluded from income for federal purposes, enter that amount on line 8z, column C.

**Wildfire relief payment** – Federal law allows gross income exclusion for any amount received by an individual as a qualified wildfire relief payment as described in the Federal Disaster Tax Relief Act of 2023, Section 3. California law does not conform. If any qualified amount was excluded from income for federal purposes and California law provides no similar exclusion, enter that amount on line 8z, column C. For specific wildfire relief payments excluded for California purposes, see What's New and General Information.

**Special rules for certain distributions from qualified IRC Section 529 tuition plans** – The CAA, 2023, allows qualified IRC Section 529 tuition plans that have been maintained for 15 years to rollover to a Roth IRA without a tax or penalty. Under the federal law, rollover distributions from an IRC Section 529 plan to a Roth IRA after December 31, 2023, will be treated in the same manner as the earnings and contributions of a Roth

IRA. California law does not conform to this federal provision. Rollover distribution from an IRC Section 529 plan to a Roth IRA is includible in California taxable income. For California purposes, enter the rollover distribution amount from an IRC Section 529 plan to a Roth IRA that was excluded from income for federal purposes on line 8z, column C.

**Wildfire mitigation payment** – California law allows a qualified taxpayer an exclusion from gross income for any amount received as a California qualified wildfire loss mitigation payment through the California Wildfire Mitigation Financial Assistance Program. If any qualified amount was included as income for federal purposes, enter the amount on line 8z, column B.

**California HOPE for Children Trust Account Program** – California law allows an exclusion from gross income for any funds deposited, any investment returns accrued, and any accrued interest in a HOPE trust account and for any funds from a HOPE trust account that is withdrawn or transferred by an eligible youth. If you included an amount qualifying for this exclusion as income for federal purposes, enter the amount on line 8z, column B.

**Interagency Council on Homelessness payment exclusion** – California law allows an exclusion from gross income for payments received pursuant to the California Welfare and Institutions Code Section 8257 by members of the Interagency Council on Homelessness, its advisory committee, or its working groups who are or have been homeless. If you included this amount as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Kincade wildfire exclusion** – California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received in a settlement from PG&E Company or its subsidiary relating to the 2019 Kincade Fire. If any qualified amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Zogg wildfire exclusion** – California law allows a qualified taxpayer an exclusion from gross income for any qualified amount received in a settlement from PG&E Company or its subsidiary relating to the 2020 Zogg Fire. If any qualified amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Discharge of student fees** – California law allows an exclusion from gross income for any amount of unpaid fees due or owed by a student to a community college that was discharged. If you include the amount discharged as income for federal tax purposes on line 8z, column A, enter the amount on line 8z, column B.

**Guaranteed income pilot program payment exclusion** – California law allows an exclusion from gross income for any payments received by an individual from a guaranteed income pilot program or project that receives a grant pursuant to California Welfare and Institution Code Section 18997. If you included this amount as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Small business and nonprofit COVID-19 supplemental paid sick leave relief grant** – California law allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the California Small Business and Nonprofit COVID-19 Supplemental Paid Sick Leave Relief Grant Program that is established by Section 12100.975 of the Government Code. If you included an amount qualifying for this exclusion as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Turf replacement water conservation program** – California law allows an exclusion from gross income for any amount received as a rebate, voucher, or other financial incentive issued by a public water system, local government, or state agency for participation in a turf replacement water conservation program. If any amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Fire Victims Trust exclusion** – California law allows a qualified taxpayer an exclusion from gross income for any amount received from the Fire Victims Trust. If any amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Thomas and Woolsey wildfires exclusion** – California law allows a qualified taxpayer an exclusion from gross income for any amount received in a settlement from Southern California Edison for claims relating to the 2017 Thomas Fire or the 2018 Woolsey Fire. If any amount was included as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Excess business losses carryover from prior years** – If in the current year, the taxpayer has enough business income to fully offset all of the excess business loss carryover from prior year, then the carryover balance is applied to offset the business income. Refer to form FTB 3461 instructions for line 14b and line 15 for further instructions. Enter the excess business losses carryover from prior years on line 8z, column B, and write “excess business losses carryover from prior years” on the space provided for line 8z.

**California venues grant** – California law allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the California Venues Grant Program that is administered by the CalOSBA. Federal law has no similar exclusion. Enter on line 8z, column B the amount of this type of income.

**Small business COVID-19 relief grant program** – California law allows an exclusion from gross income for grant allocations received by a taxpayer pursuant to the COVID-19 Relief Grant under Executive Order No. E 20/21-182 and the California Small Business COVID-19 Relief Grant Program established by Section 12100.83 of the Government Code. If you included any amount as income for federal purposes on line 8z, column A, enter the amount on line 8z, column B.

**Expanded use of IRC Section 529 account funds** – California law does not conform to federal law regarding the IRC Section 529 account funding for elementary and secondary education or to the maximum distribution amount. If the amount was excluded for federal purposes, make an adjustment on line 8z, column C.

**Native American earned income exemption** – California does not tax federally recognized tribal members living in California Indian country who earn income from any federally recognized California Indian country. Military compensation is considered income from reservation sources. Enrolled members who receive reservation sourced per capita income must reside in their affiliated tribe's Indian country to qualify for tax exempt status. For more information, get form FTB 3504. Enter on line 8z, column B the income included in federal income that is exempt for California and write “FTB 3504” on line 8z. Attach form FTB 3504 to Form 540NR.

**Tax treaty** – If you are claiming a tax treaty exemption on federal Schedule 1 (Form 1040), enter that amount on line 8z, column C as a positive number, unless it is specifically exempted for state purposes.

**Parents' election to report child's interest and dividends** – California law conforms to federal law for elections made by parents reporting their child's interest and dividends. Parents may elect to report their child's income on their California income tax return by completing form FTB 3803. If you make this election, the child will not have to file a tax return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return.

If the amount of your child's income you are reporting on your California income tax return is different than the amount you reported on your federal income tax return, enter the difference on line 8z, column B or column C and write “FTB 3803” on line 8z. Get form FTB 3803 for more information.

**Reward from a crime hotline** – Enter in column B the amount of a reward authorized by a government agency received from a crime hotline established by a government agency or nonprofit organization that is included in the amount on line 8z, column A.

You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

**Beverage container recycling income** – Enter in column B the amount of recycling income included in the amount on line 8z, column A.

**Rebates or vouchers from a local water agency, energy agency, or energy supplier** – California law allows an income exclusion for rebates or vouchers from a local water agency, energy agency, or energy supplier for the purchase and installation of water conservation appliances and devices. Enter in column B the amount of this type of income included in the amount on line 8z, column A.

**Financial incentive for seismic improvement** – California law allows an income exclusion for loan forgiveness, grant, credit, rebate, voucher, or other financial incentive issued by the California Residential Mitigation Program or California Earthquake Authority to assist a residential property owner or occupant with expenses paid, or obligation incurred for earthquake loss mitigation. Enter in column B the amount of this type of income included in the amount on line 8z, column A.

**Original issue discount (OID) for debt instruments issued in 1985 and 1986** – In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal tax return and the amount reported for California purposes. **Issuers:** Enter the difference between the federal deductible amount and the California deductible amount on line 8z, column B. **Holders:** Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 8z, column C.

**Foreign income of nonresident aliens** – Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources on line 8z, column B. Enter foreign source income on line 8z, column C.

**Cost-share payments received by forest landowners** – Enter on line 8z, column B the cost-share payments received from the California Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the federal Cooperative Forestry Assistance Act.

**Coverdell ESA distributions** – If you received a distribution from a Coverdell ESA, enter the difference between the federal taxable amount and the California taxable amount on line 8z, column B or column C.

**Grants paid to low-income individuals** – California law excludes grants paid to low-income individuals to construct or retrofit buildings to make them more energy efficient. Federal law has no similar exclusion. Enter on line 8z, column B the amount of this type of income.

**California National Guard Surviving Spouse & Children Relief Act of 2004** – Death benefits received from the State of California by a surviving spouse/RDP or member-designated beneficiary of certain military personnel killed in the performance of duty are excluded from gross income. Military personnel include the California National Guard, State Military Reserve, or the Naval Militia. If you reported a death benefit on line 8z, column A, enter the death benefit amount in column B.

**Ottoman Turkish Empire settlement payments** – If you received settlement payments as a person persecuted by the regime that was in control of the Ottoman Turkish Empire from 1915 until 1923, your gross income does not include those excludable settlement payments, or interest, received by you, your heirs, or your estate for payments received on or after January 1, 2005. If you reported settlement payments on line 8z, column A, enter the amount of settlement payments in column B.

**Line 9b1 – Disaster Loss Deduction from Form FTB 3805V**

If you have a California disaster loss carryover deduction and there is income in the current taxable year, enter the total amount of disaster loss carryover deduction from your 2025 form FTB 3805V, Part III, line 2, column (f), as a positive number in column B.

**NOL attributable to a qualified disaster** – If you deduct a 2025 disaster loss in the 2025 taxable year and have remaining disaster loss that results in an NOL, the NOL can be carried forward. Get form FTB 3805V for more information.

**Line 9b2 – NOL Deduction from Form FTB 3805V**

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. If you have a California NOL carryover from prior years, enter the total allowable California NOL carryover deduction for the current year from form FTB 3805V, Part III, line 2, column (f), as a positive number in column B. See Net Operating Loss Suspension paragraph under General Information for more information.

**Line 9b3 – NOL Deduction from Form FTB 3805Z, FTB 3807, or FTB 3809**

Enter in column B the total NOL figured on the following forms:

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 3b
- FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary, line 3b
- FTB 3809, Targeted Tax Area Deduction and Credit Summary, line 3b

**Line 10 – Total**

Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 in column B. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a in column C. Enter the totals on line 10.

**Section C – Adjustments to Income**

**Line 11 through Line 25**

California law is the same as federal law with the exception of the following:

- **Line 11 Educator Expenses** – California law does not conform to federal law regarding educator expenses. Enter the amount from line 11, column A on line 11, column B.
- **Line 12 Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials** – If claiming a depreciation deduction as an unreimbursed employee business expense on federal Form 2106, Employee Business Expenses, you may have an adjustment in column B or column C. For more information, get FTB Pub. 1001.  
Federal law eliminated the \$3,000 deduction for living expenses for members of Congress while away from home. California law does not conform. Enter the amount of living expenses on line 12, column C.
- **Line 13 Health Savings Account Deduction** – Federal law allows a deduction for contributions to an HSA account. California law does not conform. Enter the amount from line 13, column A, on line 13, column B.
- **Line 14 Moving Expenses** – California law does not conform to federal law regarding the suspension of the deduction for moving expenses, except for members of the Armed Forces on active duty. Non-military and military taxpayers, prepare form FTB 3913. After completing form FTB 3913, if you are a non-military taxpayer and checked the “No” box on line 5 of form FTB 3913, enter the amount from form FTB 3913, line 5 on Schedule CA (540NR), Part II, Section A, line 1h, column C.  
If you are a non-military taxpayer and checked the “Yes” box on line 5 of form FTB 3913, enter the amount from form FTB 3913, line 5 on Schedule CA (540NR), Part II, line 14, column C.
- **Line 15 Deductible Part of Self-Employment Tax** – A taxpayer may be classified as an independent contractor for federal purposes and as an employee for California purposes. This deduction is not allowed to an employee. If for California purposes, the taxpayer is classified as an employee, an adjustment is needed in column B. Enter the amount from line 15, column A, on line 15, column B.
- **Line 17 Self-employed Health Insurance Deduction** – A taxpayer may be classified as an independent contractor for federal purposes and as an employee for California purposes. This deduction is not allowed to an employee. If for California purposes, the taxpayer is classified as an employee, an adjustment is needed in column B. Enter the amount from line 17, column A, on line 17, column B.  
**Note:** A taxpayer classified as an employee for California purposes who makes an adjustment on this line may be able to claim this amount as a deduction for medical and dental expenses. For more information, see instructions for Part III, line 4.
- **Line 19a Alimony Paid** – If you paid alimony and did not deduct it on your federal tax return and the divorce or separation agreement was executed after December 31, 2018, and on or before December 31, 2025, or executed on or before December 31, 2018, and modified after that date and on or before December 31, 2025 (if the modification expressly provides that the amendments apply), enter the alimony paid in column C.

Under California law, alimony and separate maintenance payments are not deductible by the payor spouse if made under any divorce or separation agreement executed after December 31, 2025, or executed on or before December 31, 2025, and modified after that date (if the modification expressly provides that the amendments apply). If you made this type of alimony or separate maintenance payments, California treatment is the same as federal and no adjustment is needed.

If you are a nonresident alien and did not deduct alimony on your federal tax return, enter the amount you paid in column C if the divorce or separation agreement were executed after December 31, 2018, and on or before December 31, 2025, or executed on or before December 31, 2018, and modified after that date and on or before December 31, 2025 (if the modification expressly provides that the amendments apply).

• **Line 20 IRA Deduction**

**Active duty military** – If you are active duty military and not domiciled in California and your IRA deduction was limited because of a federal AGI limitation, recalculate your deduction excluding your active duty military pay. If the recalculated amount is larger than the amount on line 20, column A, enter the difference between the two amounts on line 20, column C.

**408 election** – To take the election, the federal deduction is taken on line 20, column A. The election for California will be on line 20, column B or C. Get FTB Pub. 1005 for more information.

- **Line 21 Student Loan Interest Deduction** – California law conforms to federal law regarding student loan interest deduction except for non-California domiciled military taxpayers. Military taxpayers, use the Student Loan Interest Deduction Worksheet to compute the amount to enter on line 21. For more information, get FTB Pub. 1032.

**Student Loan Interest Deduction Worksheet**

1. Enter the total amount from Schedule CA (540NR), line 21, column A. If the amount on line 1 is zero, STOP. You are not allowed a deduction for California . . . . 1 \_\_\_\_\_
2. Enter the total interest you paid in 2025 on qualified student loans but not more than \$2,500 here . . 2 \_\_\_\_\_
3. Add federal Schedule 1 (Form 1040), line 21 (student loan interest deduction) to federal Form 1040 or 1040-SR, line 11b (AGI). Enter the result here . . . . . 3 \_\_\_\_\_
4. Enter the total military income included in federal AGI (get FTB Pub. 1032) . . . . . 4 \_\_\_\_\_
5. Subtract line 4 from line 3. . . . . 5 \_\_\_\_\_
6. Enter the amount shown below for your filing status.
  - Single, head of household, or qualifying surviving spouse/RDP – \$60,000
  - Married/RDP filing jointly – \$120,000
 } 6 \_\_\_\_\_
7. Is the amount on line 5 more than the amount on line 6?
  - No.** Skip line 7 and line 8, enter -0- on line 9, and go to line 10.
  - Yes.** Subtract line 6 from line 5 . . . . . 7 \_\_\_\_\_
8. Divide line 7 by \$15,000 (\$30,000 if married/RDP filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 . . 8 \_\_\_\_\_
9. Multiply line 2 by line 8 . . . . . 9 \_\_\_\_\_
10. **Student loan interest deduction.** Subtract line 9 from line 2. Enter the result here and on Schedule CA (540NR), line 21, column D . . . . . 10 \_\_\_\_\_
11. **Student loan interest adjustment.** If line 1 is less than line 10, enter the difference here and on Schedule CA (540NR), line 21, column C. . . . . 11 \_\_\_\_\_

• **Line 24 – Other Adjustments**

**b. Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for profit** – Generally, California law conforms with federal law and no adjustment is needed. However, if differences exist, enter the difference between the federal and California amount in column B or column C.

**c. Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m** – Federal law allows an exclusion from gross income for the value of any medal awarded or prize money received from the U.S. Olympic Committee on account of competition in the Olympic Games or Paralympic Games. The exclusion does not apply to a taxpayer for any year in which the taxpayer’s AGI exceeds \$1 million, or half of that amount in the case of a married individual filing a separate return. California law does not conform. If you deducted the amount for federal purposes, enter that amount in column B.

**d. Reforestation amortization and expenses** – California law allows a deduction for reforestation amortization and expenses with respect to qualified timber property located in California. Enter the amount from column A that is for non-California qualified timber property in column B.

**f. Contributions to IRC Section 501(c)(18)(D) pension plans** – If the contribution amount for California is different than the federal amount, you will need to make an adjustment in column B or column C. For more information, get FTB Pub. 1005.

**g. Contributions by certain chaplains to IRC Section 403(b) plans** – If the contribution amount for California is different than the federal amount, you will need to make an adjustment in column B or column C. For more information, get FTB Pub. 1005.

**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** – California law does not conform to federal law regarding the deduction of these attorney fees and court costs. Enter the amount from column A in column B.

**j. Housing deduction from federal Form 2555** – If you claimed the foreign housing deduction for federal purposes, enter the amount from column A in column B.

**Line 26** – Add line 11 through line 23 and line 25 in column B and column C. Enter the totals on this line in the appropriate columns.

**Line 27 – Total**

Subtract line 26 from line 10 in column B and column C. Enter the totals on this line in the appropriate column. These amounts should be the same as Form 540NR, line 14 and line 16, respectively.

In some cases, the total on line 27 in column B or column C will be a negative number.

**Column D — Total Amounts Using California Law**

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, Section A, line 1a through line 7a, and Sections B and C, line 1 through line 27 (see separate line instructions for line 9b1 through line 9b3):

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

**Line 9b1 through Line 9b3**

For each line, Section B, line 9b1 through line 9b3, enter the amount from column B in column D as a negative number.

The total on line 27, column D should be the same as the amount on Form 540NR, line 17.

## Column E — California Amounts

Column E is used to show how much of the amount of income reported on Schedule CA (540NR), column D is taxable by California. The taxable amount depends on your residency status.

- **Full-year California resident:** A resident is taxed on all income from all sources, including income from sources outside California. Follow the “California Resident Amounts” instructions for each line below. Full-year residents use Form 540NR if filing jointly with a spouse/RDP who is a nonresident or a part-year resident.
- **Full-year nonresident:** A nonresident is only taxed on income derived from California sources. Follow the “California Nonresident Amounts” instructions for each line below.
- **Part-year resident:** A part-year resident is taxed on all income from all sources while a resident and only on income derived from California sources while a nonresident. Follow the instructions as stated in the Part-Year Resident Worksheet instructions.

Refer to instructions for each line below to be sure you are including the correct amounts.

### Section A – Income

#### Line 1a through Line 1i and Line 1z

**California resident amounts** – Enter the wages, salaries, tips, or other compensation that you received while a California resident on the applicable line. Active duty military personnel, who are domiciled in California and stationed in California, report their military income on the applicable line. Get FTB Pub. 1032 for more information.

**California nonresident amounts** – If you worked in California while a nonresident, enter the wages, salaries, tips, or other compensation received for those California services on the applicable line.

#### Line 2 – Taxable Interest

**California resident amounts** – Enter the interest income received while a California resident.

**California nonresident amounts** – Enter the interest income received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

#### Line 3 – Ordinary Dividends

**California resident amounts** – Enter the ordinary dividends received while a California resident.

**California nonresident amounts** – Enter the ordinary dividends received while a nonresident from an account or security that was used in a trade or business or was pledged as security for a loan, the proceeds of which were used in a trade or business located in California.

#### Line 4a and Line 4b – IRA Distributions

**California resident amounts** – Enter the taxable portion of the IRA distributions received while a California resident. Include regular distributions, premature distributions, and any other money or property received from your IRA account or annuity.

For more information on traditional IRAs, Coverdell ESAs, and Roth IRAs, get FTB Pub. 1005.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P to figure any additional tax due on this amount.

**California nonresident amounts** – IRA distributions received by a nonresident are not taxable.

#### Line 5a and Line 5b – Pensions and Annuities (Taxable Amount)

**California resident amounts** – Enter the portion of taxable pension and annuity income received while a resident of California.

If this amount is a premature distribution and you owed the early distribution tax on your federal tax return, you generally owe this tax to California. Get form FTB 3805P to figure any additional tax due on this amount.

**California nonresident amounts** – Qualified retirement distributions received by a nonresident are not taxable.

For more information, get FTB Pub. 1005.

#### Line 7a – Capital Gain or (Loss)

**California resident amounts** – Enter capital gains and losses from all sources while a California resident.

**California nonresident amounts** – Enter capital gains and losses from sources within California while a nonresident. Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents, to compute this amount.

**Part-year resident amounts** – Complete Schedule D (540NR) Worksheet for Nonresidents and Part-Year Residents. Enter the amount from column E, line 4 (if there is an overall gain) or line 5 (if there is a loss) of that worksheet on the Part-Year Resident Worksheet, Section A, line 7a, column C, that is located at the end of the Schedule CA (540NR) instructions.

### Section B – Additional Income

#### Line 2a – Alimony Received

**California resident amounts** – Enter the alimony received while a California resident.

**California nonresident amounts** – Alimony received by a nonresident is not taxable.

#### Line 3 – Business Income or (Loss)

**California resident amounts** – Enter the total profits or losses (including losses allowed from passive activities) from all businesses conducted while a California resident.

**California nonresident amounts** – Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses sourced to California while a nonresident of California. California uses a mandatory market assignment method and single-sales factor apportionment to apportion business income to California. A nonresident may have California sourced income or apportionable business income if receiving income from intangibles or services from California sources.

If, as a nonresident, you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

#### Line 4 – Other Gains or (Losses)

**California resident amounts** – Enter gains and losses (including losses allowed from passive activities) from all sources while a resident.

**California nonresident amounts** – Enter gains and losses from sources within California while a nonresident.

#### Line 5 – Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.

**California resident amounts** – Enter your profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that accrued while a California resident.

**California nonresident amounts** – Enter your profit or loss related to property or business located in California while a nonresident of California. Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of S corporation, estate, trust, partnership, or LLC profit or loss derived from California sources.

**Part-year resident amounts** – Allocate income between the period of residency and the period of nonresidency in a manner that reflects the actual date of realization of partnership, S corporation, and certain trust income. In the absence of information that reflects the actual date of realization, the taxpayer allocates an annual amount on a proportional basis between the two periods, using a daily pro-rata methodology. For more information, get FTB Pub. 1100.

**Line 6 – Farm Income or (Loss)**

**California resident amounts** – Enter profit or loss (including losses allowed from passive activities) from all farming activity while a California resident.

**California nonresident amounts** – Enter profit or loss (including losses allowed from passive activities) for farming activity conducted in California while a nonresident of California.

**Line 8z – Other Income**

Identify the type of income reported in the space provided. If there is more than one item to report on line 8z, attach a statement that lists each item and enter the total of all individual items in column E.

**Line 10 – Total**

Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a, and line 9b1 through line 9b3, in column E. Enter the result on this line.

**Section C – Adjustments to Income****Line 14 – Moving Expenses**

California law and federal law are no longer the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from line 14, column D, on line 14, column E.
- Out of California in connection with your new job, enter -0- on line 14, column E.

If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

**Line 15 – Deductible Part of Self-Employment Tax**

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the total California deduction, line 15, column D. That percentage is the ratio of:

Self-employment income reported in column A from all sources while a CA resident	+	Self-employment income reported in column A from CA sources while a nonresident	
			= California ratio
Total self-employment income reported in column A			

Multiply your total California deduction, line 15, column D by the California ratio (described within this line instructions) and enter the result on line 15, column E. If the California ratio is greater than 1.00, enter the amount from line 15, column D on line 15, column E. If the California ratio is less than zero, enter -0- on line 15, column E.

**Line 16 and Line 20 – IRA, Keogh, SEP, and SIMPLE Deduction**

The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is generally the same as the federal deduction. However, the California deduction may be limited by California compensation or by California self-employment income.

**Example:** Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal tax return. Her California wages were \$500. Her allowable deduction is the lesser of:

- The federal deduction of \$2,000.
- The California compensation of \$500.

Therefore, she enters \$500 on line 16, column E. She will make no entry in column B or column C.

Keogh, SEP, and SIMPLE deductions are limited to a percentage of the federal deduction.

$$\frac{\text{Self-employment income reported in column E}}{\text{Total self-employment income reported in column D}} = \text{California ratio}$$

Multiply federal deductions by the California ratio (described within this line instructions) and enter the result on line 16, column E. If the California ratio is greater than 1.00, enter the amount from line 16, column D on line 16, column E. If the California ratio is less than zero, enter -0- on line 16, column E. Get FTB Pub. 1005 for more information.

**Line 17 – Self-Employed Health Insurance Deduction**

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

$$\frac{\text{Total self-employment income reported in column E}}{\text{Total self-employment income reported in column D}} = \text{California ratio}$$

Multiply your federal deduction on line 17 by the California ratio (described within this line instructions) and enter the result on line 17, column E. If the California ratio is greater than 1.00, enter the amount from line 17, column D on line 17, column E. If the California ratio is less than zero, enter -0- on line 17, column E.

**Line 18 – Penalty on Early Withdrawal of Savings**

Enter the interest penalties charged while a California resident.

**Line 19a – Alimony Paid**

If you claimed a deduction in column D for alimony payments, first compute your California ratio:

$$\frac{\text{California AGI (line 27, column E) (without the alimony deduction)}}{\text{Total AGI (line 27, column D) (without the alimony deduction)}} = \text{California ratio}$$

**California nonresident amounts** – Multiply the deduction (line 19a, column D) by the California ratio (within this line instructions) and enter the amount in line 19a, column E. If the California ratio is greater than 1.00, enter the amount from line 19a, column D on line 19a, column E. If the California ratio is less than zero, enter -0- on line 19a, column E.

**Part-year resident amounts** – Multiply the alimony paid while a nonresident by the California ratio (within this line instructions) to determine the nonresident portion. If the California ratio is greater than 1.00, use 1.00 for the California ratio. If the California ratio is less than zero, your nonresident portion of alimony paid is zero. Add the nonresident portion of alimony paid to the alimony paid while a resident. Enter the total in line 19a, column E.

**Line 26**

Add line 11 through line 23 and line 25 in column E. Enter the result on this line.

**Line 27 – Total**

Subtract line 26 from Section B, line 10 in column E. This is your California AGI. Enter the result on this line. Also, enter this amount on Part IV, line 1.

Also, transfer the amount from:

- Line 27, column B to Form 540NR, line 14. If column B is a negative number, transfer the amount as a positive number to Form 540NR, line 16.
- Line 27, column C to Form 540NR, line 16. If column C is a negative number, transfer the amount as a positive number to Form 540NR, line 14.
- Line 27, column E to Form 540NR, line 32. If you plan to itemize deductions, go to Part III.

## Part III Adjustments to Federal Itemized Deductions

**Important:** If you did not itemize deductions on your federal tax return but will itemize deductions on your California tax return, first complete federal Schedule A (Form 1040), Itemized Deductions. Then check the box at the top of Schedule CA (540NR), Part III and complete line 1 through line 30. Attach a copy of federal Schedule A (Form 1040) to your Form 540NR.

### Column A — Federal Amounts

#### Line 1 through Line 16

Enter on line 1 through line 16 the same amounts you entered on your federal Schedule A (Form 1040), line 1 through line 16.

### Column B and Column C — Subtractions and Additions

Use these columns to enter subtractions and additions to the federal amounts in column A that are necessary because of differences between California and federal law. Enter all amounts as positive numbers unless instructed otherwise.

#### Line 1 through Line 4

**Employees and independent contractors** – Taxpayers classified as independent contractors for federal purposes and classified as employees for California purposes may claim the amount of self-employed health insurance deduction for federal purposes as a medical and dental expense deduction for California purposes. Combine the amount paid for self-employed health insurance with other medical and dental expenses (as applicable). The total amount of the medical and dental expenses is subject to the 7.5% of federal AGI threshold. Enter the difference between the medical and dental expense deduction allowed for California and federal on line 4, column C.

**HSA distributions** – If you received a tax-free HSA distribution for qualified medical expenses, enter the qualified expenses paid that exceed 7.5% of federal AGI on line 4, column C.

#### Line 5a – State and Local Taxes

California does not allow a deduction for state and local income tax (including limited partnership tax and income or franchise tax paid by corporations) and State Disability Insurance (SDI) or state and local general sales tax. Enter that amount on line 5a, column B.

**Line 5e** – The federal deduction for state and local tax is limited to \$40,000 (\$20,000 for married filing separately) for the aggregate of state and local income taxes and property taxes. California does not conform. If your deduction was limited under federal law, enter an adjustment on line 5e, column C for the amount over the federal limit.

#### Line 6 – Other Taxes

California does not allow a deduction for foreign income taxes. Enter that amount on line 6, column B.

Federal law suspended the deduction for foreign property taxes. California law does not conform. Enter the amount on line 6, column C.

**Generation skipping transfer tax** – Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of generation skipping tax included in line 6, column A on line 6, column B.

#### Line 8 – Home Mortgage Interest

Federal law limited the mortgage interest deduction acquisition debt maximum from \$1,000,000 (\$500,000 for married filing separately) to \$750,000 (\$375,000 for married filing separately). California law does not conform. If your deduction was limited under federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

Federal law suspended the deduction on up to \$100,000 (\$50,000 for married filing separately) for interest on home equity indebtedness, unless the loan is used to buy, build, or substantially improve the taxpayer's home that secures the loan. California law does not conform. If your deduction was limited under the federal law, enter an adjustment on line 8, column C for the amount over the federal limit.

**Mortgage interest credit** – If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit on line 8, column C.

#### Line 9 – Investment Interest

Your California deduction for investment interest expense may be different from your federal deduction. Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 9, column B or column C.

#### Line 11 – Gifts By Cash Or Check

**Qualified charitable contributions** – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 11, column B.

**College athletic seating rights** – Federal law no longer allows for a charitable deduction for amounts paid to an institution of higher education in exchange for college athletic seating rights. California law does not conform. Enter the amount on line 11, column C.

**College access tax credit** – If you deducted a charitable contribution amount for the College Access Tax Credit Fund on your federal Schedule A (Form 1040) and are claiming the College Access Tax Credit on your Form 540NR, enter the amount used to calculate the College Access Tax Credit on line 11, column B.

**Charitable contribution deduction disallowance** – California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC Section 17275.4. Enter the amount of this deduction on line 11, column B.

#### Line 12 – Other Than By Cash Or Check

**Qualified charitable contributions** – Your California deduction may be different from your federal deduction. California limits the amount of your deduction to 50% of your federal AGI. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference on line 12, column B.

**Charitable conservation easement contributions** – Under federal law, the amount of qualified conservation contribution deductions allowed is no more than 50% of federal AGI. California law limits the amount of qualified conservation contribution deductions to no more than 30% of federal AGI. Figure the difference between the deduction amount allowed using federal law and the amount allowed using California law. Enter the difference on line 12, column B.

**Charitable contribution deduction disallowance** – California disallows a charitable contribution deduction to an educational organization that is a postsecondary institution or to the Key Worldwide Foundation to a taxpayer who meets all of the following:

- They are charged as a defendant in any of several specified criminal complaints as listed in R&TC Section 17275.4.
- There is a final determination of their guilt with regard to a violation of any offense arising out of that criminal complaint.
- There is a finding that they took the deduction unlawfully.

For more information, see R&TC Section 17275.4. Enter the amount of this deduction on line 12, column B.

#### Line 13 – Carryover From Prior Year

**Charitable contribution carryover deduction** – If deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount on line 13, column C.

**Qualified conservation contributions deduction carryover** – Under federal law, qualified conservation contribution deductions can be carried forward for 15 years. California law limits the carryover period to 5 years. If the California carryover period for qualified conservation contribution deduction has expired, and you are deducting a charitable contribution carryover for federal purposes on line 13, column A, enter that carryover deduction amount on line 13, column B.

**Carryover deduction of appreciated stock contributed to a private foundation prior to January 1, 2002** – If deducting a charitable contribution carryover of appreciated stock donated to a private operating foundation prior to January 1, 2002, and the fair market value allowed for federal purposes is larger than the basis allowed for California purposes, enter the difference on line 13, column B.

**Line 15 – Casualty or Theft Loss(es)**

Under federal law, the personal casualty and theft loss deduction is suspended, with exception for personal casualty gains. Federal law allows a deduction for personal casualty and theft loss incurred in a federally declared disaster. California law does not conform.

California allows personal casualty and theft loss and disaster loss deductions. If you have personal casualty and theft loss and/or disaster loss, complete another federal Form 4684, Casualties and Thefts, using California amounts. Enter the difference between the federal and California amount in column B or column C.

**Line 16 – Other Itemized Deductions**

**Unreimbursed impairment-related work expenses** – If you completed federal Form 2106, prepare a second set of forms reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Generally, California law conforms with federal law and no adjustment is needed. However, differences occur when:

- Assets (requiring depreciation) were placed in service before January 1, 1987. Figure the depreciation based on California law.
- Federal employees were placed on temporary duty status. California does not conform to the federal provision that expanded temporary duties to include prosecution duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), involving the prosecution (or support of the prosecution) of a federal crime, should not be included in the California amount.

Compare federal Form 2106, line 10 and the form completed using California amounts. Enter the difference between the federal and California amount in column B or column C.

**Gambling losses** – California lottery losses are not deductible for California. Enter the amount of California lottery losses included in line 16, column A on line 16, column B.

**Federal estate tax** – Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax included in line 16, column A on line 16, column B.

**Claim of right** – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. Or, if the amount you repaid is more than \$3,000, you may take a credit against your tax for the year in which you repaid it, whichever results in the least tax.

If the amount repaid was not taxed by California, no deduction or credit is allowed.

Social security benefits are not taxable by California and the repayment would not qualify for claim of right deduction or credit. If you deducted the repayment of Social Security benefits on your federal tax return, enter the amount of the federal deduction on line 16, column B.

If you claimed a credit for the repayment on your federal tax return and are deducting the repayment for California, enter the allowable deduction on line 16, column C.

If you deducted the repayment on your federal tax return and are taking a credit for California, enter the amount of the federal deduction on line 16, column B. To help you determine whether to take a credit or deduction, see the Repayment section of federal Pub. 525, Taxable and Nontaxable Income. Remember to use the California tax rate in your computations. If you choose to take the credit instead of the deduction for California, add the credit amount on line 88, the total payment line, of Form 540NR. To the left of the total, write “IRC 1341” and the amount of the credit.

**Line 19 through Line 22 – Job Expenses and Certain Miscellaneous Deductions**

Under federal law, the federal deduction for miscellaneous itemized deductions subject to the 2% floor is suspended. California law does not conform.

**Line 19 – Unreimbursed Employee Expenses**

Prepare federal Form 2106 reflecting your employee business expense using California amounts (i.e., following California law). Include your entertainment expenses, if any, on line 5 of federal Form 2106 for California purposes.

Enter the amount from line 10 of federal Form 2106 on line 19.

**Line 20 – Tax Preparation Fees**

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 21 instead of this line.

**Line 21 – Other Expenses**

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income.

List the type of each expense next to line 21 and enter the total of these expenses on line 21. If you are filing a paper return and you cannot fit all your expenses on the line next to line 21, attach a statement showing the type and amount of each expense.

Examples of expenses to include on line 21 are:

- Certain legal and accounting fees.
- Custodial fees (for example, trust account).
- Casualty and theft losses of property used in performing services as an employee from federal Form 4684, line 32 and line 38b, or federal Form 4797, Sales of Business Property, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.

**Claim of right** – If you had to repay an amount that you included in your income in an earlier year, because at the time you thought you had an unrestricted right to it, you may be able to deduct the amount repaid from your income for the year in which you repaid it. If the amount you repaid is less than \$3,000, the deduction is subject to the 2% AGI limit for California purposes. If you are deducting the repayment for California, enter the allowable deduction on line 21.

If the amount repaid was not taxed by California, no deduction is allowed.

**Line 27 – Other Adjustments**

**Adoption-related expenses** – If you deducted adoption-related expenses on your federal Schedule A (Form 1040) and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 27.

**Nontaxable income expenses** – If, on federal Schedule A (Form 1040), you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 27.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 27.

**State legislator's travel expenses** – Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 27.

**Interest on loans from utility companies** – Taxpayers are allowed a tax deduction for interest paid or incurred on a public utility company financed loan that is used to purchase and install energy efficient equipment or products, including zone-heating products for a qualified residence **located in California**. Federal law has no equivalent deduction. Enter the difference as a positive number on line 27.

**Line 29 – California Itemized Deductions**

Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married/RDP filing separately . . . . .	\$252,203
Head of household . . . . .	\$378,310
Married/RDP filing jointly or qualifying surviving spouse/RDP . . . . .	\$504,411

**NO** Transfer the amount from line 28 to line 29. Do not complete the Itemized Deductions Worksheet.

**YES** Complete the Itemized Deductions Worksheet at the end of this line instructions.

**Note:**

- If you are married/RDP and file a separate tax return, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the "California Standard Deduction Worksheet for Dependents" in your California 540NR Booklet to figure your standard deduction.
- Military pay of a servicemember domiciled outside of California cannot be used to reduce the amount of this deduction. Modify your federal AGI used to compute this limitation by subtracting your military pay from federal AGI. Get FTB Pub. 1032 for more information.

(continued on next page)

<b>Itemized Deductions Worksheet</b>	
1. Amount from Schedule CA (540NR), Part III, line 28 . . . . .	1 _____
2. Add the amounts on federal Schedule A (Form 1040), line 4, line 9, and line 15 plus any gambling losses included on line 16, if applicable (or on Schedule A (Form 1040-NR), line 6 plus any investment interest expense and gambling losses included on line 7, as applicable) . . . . .	2 _____
3. Subtract line 2 from line 1 . . . . .	3 _____
If the result is zero, STOP. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29.	
4. Multiply line 3 by 80% (.80) . . . . .	4 _____
5. Enter the amount from Form 540NR, line 13 . . . . .	5 _____
6. Enter the amount from line 29 instructions for your filing status . . . . .	6 _____
7. Subtract line 6 from line 5 . . . . .	7 _____
If the result is zero or less, STOP. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29.	
8. Multiply line 7 by 6% (.06) . . . . .	8 _____
9. Compare line 4 and line 8. Enter the smaller amount here . . . . .	9 _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), Part III, line 29 . . . . .	10 _____

**Line 30 – Amount from Line 29 or Standard Deduction**

If your filing status is married/RDP filing separately and your spouse itemizes, enter the amount from line 29 (even if the standard deduction is larger).

**Part IV California Taxable Income**

**Line 1 – California AGI**

Enter your California AGI from Part II, line 27, column E.

**Line 3 – Deduction Percentage**

Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. This number may not be greater than 1.0000. If the result is greater than 1.0000, enter 1.0000.

**Line 5 – California Taxable Income**

Subtract line 4 from line 1. If less than zero, enter -0-. Enter this amount on Form 540NR, line 35.

**Franchise Tax Board Privacy Notice on Collection**

Our privacy notice can be found in annual tax booklets or online. Go to [ftb.ca.gov/privacy](http://ftb.ca.gov/privacy) to learn about our privacy policy statement, or go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.



**Part-Year Resident Worksheet** Continued

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>California Resident Amounts</b>	<b>California Nonresident Amounts</b>	<b>Total</b> Combine column A and column B
	Amounts reported on Schedule CA (540NR), column D earned or received while you were a CA resident	Amounts reported on Schedule CA (540NR), column D earned or received from CA sources while you were a nonresident	Transfer amounts to Schedule CA (540NR), column E
<b>t</b> Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan. . . . .	<b>8t</b>		
<b>u</b> Wages earned while incarcerated. . . . .	<b>8u</b>		
<b>v</b> Digital assets received as ordinary income not reported elsewhere. . . . .	<b>8v</b>		
<b>z</b> Other income. Identify.			
▶ _____	<b>8z</b>		
<b>9 a</b> Total other income. Add line 8a through line 8z. . . . .	<b>9a</b>		
<b>b1</b> Disaster loss deduction from form FTB 3805V . . . . .	<b>9b1</b>		
<b>b2</b> NOL deduction from form FTB 3805V. . . . .	<b>9b2</b>		
<b>b3</b> NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809. . . . .	<b>9b3</b>		
<b>10 Totals:</b> Combine Section A, line 1z through line 7a, and Section B, line 1 through line 7, and line 9a through line 9b3 in column C. Transfer the amounts from column C, Section A, line 1a through line 7a, and Section B, line 1 through line 10, to Schedule CA (540NR), column E, Part II, Section A, line 1a through line 7a, and Section B, line 1 through line 10 . . .	<b>10</b>		

**Part-Year Resident Worksheet** – Part-year residents use this worksheet to determine the amounts to enter on Schedule CA (540NR), column E, Part II, Section A, line 1a through line 7a, and Section B, line 1 through line 10.

Column A: For the part of the year you were a resident, follow the “California Resident Amounts” instructions. Enter the result in column A of the worksheet.

Column B: For the part of the year you were a nonresident, follow the “California Nonresident Amounts” instructions. Enter the result in column B of the worksheet.

Column C: For each line, combine column A and column B of the worksheet. Transfer the amounts in column C of the worksheet to Schedule CA (540NR), column E, Part II, Section A, line 1a through line 7a, and Section B, line 1 through line 10.

**Important:** If completing Section A, line 7a or Section B, line 5, see the column E, part-year resident instructions for those lines.

# 2025 California Tax Rate Schedules



To e-file and eliminate the math, go to [ftb.ca.gov](http://ftb.ca.gov). To figure your tax online, go to [ftb.ca.gov/tax-rates](http://ftb.ca.gov/tax-rates).

Use only if your taxable income on Form 540NR, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		of the amount over –
	over –	but not over –			
<b>Schedule X –</b> Use if your filing status is <b>Single or Married/RDP Filing Separately</b>	\$ 0	\$ 11,079	\$ 0.00	+ 1.00%	\$ 0
	11,079	26,264	110.79	+ 2.00%	11,079
	26,264	41,452	414.49	+ 4.00%	26,264
	41,452	57,542	1,022.01	+ 6.00%	41,452
	57,542	72,724	1,987.41	+ 8.00%	57,542
	72,724	371,479	3,201.97	+ 9.30%	72,724
	371,479	445,771	30,986.19	+ 10.30%	371,479
	445,771	742,953	38,638.27	+ 11.30%	445,771
	742,953	AND OVER	72,219.84	+ 12.30%	742,953

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		of the amount over –
	over –	but not over –			
<b>Schedule Y –</b> Use if your filing status is <b>Married/RDP Filing Jointly or Qualifying Surviving Spouse/RDP</b>	\$ 0	\$ 22,158	\$ 0.00	+ 1.00%	\$ 0
	22,158	52,528	221.58	+ 2.00%	22,158
	52,528	82,904	828.98	+ 4.00%	52,528
	82,904	115,084	2,044.02	+ 6.00%	82,904
	115,084	145,448	3,974.82	+ 8.00%	115,084
	145,448	742,958	6,403.94	+ 9.30%	145,448
	742,958	891,542	61,972.37	+ 10.30%	742,958
	891,542	1,485,906	77,276.52	+ 11.30%	891,542
	1,485,906	AND OVER	144,439.65	+ 12.30%	1,485,906

	If the amount on Form 540NR, line 19 is		Enter on Form 540NR, line 31		of the amount over –
	over –	but not over –			
<b>Schedule Z –</b> Use if your filing status is <b>Head of Household</b>	\$ 0	\$ 22,173	\$ 0.00	+ 1.00%	\$ 0
	22,173	52,530	221.73	+ 2.00%	22,173
	52,530	67,716	828.87	+ 4.00%	52,530
	67,716	83,805	1,436.31	+ 6.00%	67,716
	83,805	98,990	2,401.65	+ 8.00%	83,805
	98,990	505,208	3,616.45	+ 9.30%	98,990
	505,208	606,251	41,394.72	+ 10.30%	505,208
	606,251	1,010,417	51,802.15	+ 11.30%	606,251
	1,010,417	AND OVER	97,472.91	+ 12.30%	1,010,417

## How to Figure Tax Using the 2025 California Tax Rate Schedules

**Example:** Chris and Pat Smith are filing a joint tax return using Form 540NR. Their taxable income on Form 540NR, line 19 is \$125,000.

**Step 1:** Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000.

	<b>Example</b>	<b>Your Income</b>
<b>Step 2:</b> They subtract the amount at the beginning of their range from their taxable income.	$\begin{array}{r} \$ 125,000 \\ - 115,084 \\ \hline \$ 9,916 \end{array}$	$\begin{array}{r} \$ \\ - \\ \hline \$ \end{array}$
<b>Step 3:</b> They multiply the result from Step 2 by the percentage for their range.	$\begin{array}{r} \$ 9,916 \\ \times .08 \\ \hline \$ 793.28 \end{array}$	$\begin{array}{r} \$ \\ \times \\ \hline \$ \end{array}$
<b>Step 4:</b> They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$4,768 on Form 540NR, line 31.	$\begin{array}{r} \$ 3,974.82 \\ + 793.28 \\ \hline \$ 4,768.10 \end{array}$	$\begin{array}{r} \$ \\ + \\ \hline \$ \end{array}$

# 2025 California Tax Table

## To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is ..." to find the range that includes your taxable income from Form 540, line 19 or Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

**Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Surviving Spouse/RDP) 4 (Head of Household)**

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
\$1	\$50	\$0	\$0	\$0	6,451	6,550	65	65	65	12,951	13,050	149	130	130
51	150	1	1	1	6,551	6,650	66	66	66	13,051	13,150	151	131	131
151	250	2	2	2	6,651	6,750	67	67	67	13,151	13,250	153	132	132
251	350	3	3	3	6,751	6,850	68	68	68	13,251	13,350	155	133	133
351	450	4	4	4	6,851	6,950	69	69	69	13,351	13,450	157	134	134
451	550	5	5	5	6,951	7,050	70	70	70	13,451	13,550	159	135	135
551	650	6	6	6	7,051	7,150	71	71	71	13,551	13,650	161	136	136
651	750	7	7	7	7,151	7,250	72	72	72	13,651	13,750	163	137	137
751	850	8	8	8	7,251	7,350	73	73	73	13,751	13,850	165	138	138
851	950	9	9	9	7,351	7,450	74	74	74	13,851	13,950	167	139	139
951	1,050	10	10	10	7,451	7,550	75	75	75	13,951	14,050	169	140	140
1,051	1,150	11	11	11	7,551	7,650	76	76	76	14,051	14,150	171	141	141
1,151	1,250	12	12	12	7,651	7,750	77	77	77	14,151	14,250	173	142	142
1,251	1,350	13	13	13	7,751	7,850	78	78	78	14,251	14,350	175	143	143
1,351	1,450	14	14	14	7,851	7,950	79	79	79	14,351	14,450	177	144	144
1,451	1,550	15	15	15	7,951	8,050	80	80	80	14,451	14,550	179	145	145
1,551	1,650	16	16	16	8,051	8,150	81	81	81	14,551	14,650	181	146	146
1,651	1,750	17	17	17	8,151	8,250	82	82	82	14,651	14,750	183	147	147
1,751	1,850	18	18	18	8,251	8,350	83	83	83	14,751	14,850	185	148	148
1,851	1,950	19	19	19	8,351	8,450	84	84	84	14,851	14,950	187	149	149
1,951	2,050	20	20	20	8,451	8,550	85	85	85	14,951	15,050	189	150	150
2,051	2,150	21	21	21	8,551	8,650	86	86	86	15,051	15,150	191	151	151
2,151	2,250	22	22	22	8,651	8,750	87	87	87	15,151	15,250	193	152	152
2,251	2,350	23	23	23	8,751	8,850	88	88	88	15,251	15,350	195	153	153
2,351	2,450	24	24	24	8,851	8,950	89	89	89	15,351	15,450	197	154	154
2,451	2,550	25	25	25	8,951	9,050	90	90	90	15,451	15,550	199	155	155
2,551	2,650	26	26	26	9,051	9,150	91	91	91	15,551	15,650	201	156	156
2,651	2,750	27	27	27	9,151	9,250	92	92	92	15,651	15,750	203	157	157
2,751	2,850	28	28	28	9,251	9,350	93	93	93	15,751	15,850	205	158	158
2,851	2,950	29	29	29	9,351	9,450	94	94	94	15,851	15,950	207	159	159
2,951	3,050	30	30	30	9,451	9,550	95	95	95	15,951	16,050	209	160	160
3,051	3,150	31	31	31	9,551	9,650	96	96	96	16,051	16,150	211	161	161
3,151	3,250	32	32	32	9,651	9,750	97	97	97	16,151	16,250	213	162	162
3,251	3,350	33	33	33	9,751	9,850	98	98	98	16,251	16,350	215	163	163
3,351	3,450	34	34	34	9,851	9,950	99	99	99	16,351	16,450	217	164	164
3,451	3,550	35	35	35	9,951	10,050	100	100	100	16,451	16,550	219	165	165
3,551	3,650	36	36	36	10,051	10,150	101	101	101	16,551	16,650	221	166	166
3,651	3,750	37	37	37	10,151	10,250	102	102	102	16,651	16,750	223	167	167
3,751	3,850	38	38	38	10,251	10,350	103	103	103	16,751	16,850	225	168	168
3,851	3,950	39	39	39	10,351	10,450	104	104	104	16,851	16,950	227	169	169
3,951	4,050	40	40	40	10,451	10,550	105	105	105	16,951	17,050	229	170	170
4,051	4,150	41	41	41	10,551	10,650	106	106	106	17,051	17,150	231	171	171
4,151	4,250	42	42	42	10,651	10,750	107	107	107	17,151	17,250	233	172	172
4,251	4,350	43	43	43	10,751	10,850	108	108	108	17,251	17,350	235	173	173
4,351	4,450	44	44	44	10,851	10,950	109	109	109	17,351	17,450	237	174	174
4,451	4,550	45	45	45	10,951	11,050	110	110	110	17,451	17,550	239	175	175
4,551	4,650	46	46	46	11,051	11,150	111	111	111	17,551	17,650	241	176	176
4,651	4,750	47	47	47	11,151	11,250	113	112	112	17,651	17,750	243	177	177
4,751	4,850	48	48	48	11,251	11,350	115	113	113	17,751	17,850	245	178	178
4,851	4,950	49	49	49	11,351	11,450	117	114	114	17,851	17,950	247	179	179
4,951	5,050	50	50	50	11,451	11,550	119	115	115	17,951	18,050	249	180	180
5,051	5,150	51	51	51	11,551	11,650	121	116	116	18,051	18,150	251	181	181
5,151	5,250	52	52	52	11,651	11,750	123	117	117	18,151	18,250	253	182	182
5,251	5,350	53	53	53	11,751	11,850	125	118	118	18,251	18,350	255	183	183
5,351	5,450	54	54	54	11,851	11,950	127	119	119	18,351	18,450	257	184	184
5,451	5,550	55	55	55	11,951	12,050	129	120	120	18,451	18,550	259	185	185
5,551	5,650	56	56	56	12,051	12,150	131	121	121	18,551	18,650	261	186	186
5,651	5,750	57	57	57	12,151	12,250	133	122	122	18,651	18,750	263	187	187
5,751	5,850	58	58	58	12,251	12,350	135	123	123	18,751	18,850	265	188	188
5,851	5,950	59	59	59	12,351	12,450	137	124	124	18,851	18,950	267	189	189
5,951	6,050	60	60	60	12,451	12,550	139	125	125	18,951	19,050	269	190	190
6,051	6,150	61	61	61	12,551	12,650	141	126	126	19,051	19,150	271	191	191
6,151	6,250	62	62	62	12,651	12,750	143	127	127	19,151	19,250	273	192	192
6,251	6,350	63	63	63	12,751	12,850	145	128	128	19,251	19,350	275	193	193
6,351	6,450	64	64	64	12,851	12,950	147	129	129	19,351	19,450	277	194	194

Continued on next page.

# 2025 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Surviving Spouse/RDP) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	279	195	195	26,451	26,550	424	308	308	33,451	33,550	704	448	448
19,551	19,650	281	196	196	26,551	26,650	428	310	310	33,551	33,650	708	450	450
19,651	19,750	283	197	197	26,651	26,750	432	312	312	33,651	33,750	712	452	452
19,751	19,850	285	198	198	26,751	26,850	436	314	314	33,751	33,850	716	454	454
19,851	19,950	287	199	199	26,851	26,950	440	316	316	33,851	33,950	720	456	456
19,951	20,050	289	200	200	26,951	27,050	444	318	318	33,951	34,050	724	458	458
20,051	20,150	291	201	201	27,051	27,150	448	320	320	34,051	34,150	728	460	460
20,151	20,250	293	202	202	27,151	27,250	452	322	322	34,151	34,250	732	462	462
20,251	20,350	295	203	203	27,251	27,350	456	324	324	34,251	34,350	736	464	464
20,351	20,450	297	204	204	27,351	27,450	460	326	326	34,351	34,450	740	466	466
20,451	20,550	299	205	205	27,451	27,550	464	328	328	34,451	34,550	744	468	468
20,551	20,650	301	206	206	27,551	27,650	468	330	330	34,551	34,650	748	470	470
20,651	20,750	303	207	207	27,651	27,750	472	332	332	34,651	34,750	752	472	472
20,751	20,850	305	208	208	27,751	27,850	476	334	334	34,751	34,850	756	474	474
20,851	20,950	307	209	209	27,851	27,950	480	336	336	34,851	34,950	760	476	476
20,951	21,050	309	210	210	27,951	28,050	484	338	338	34,951	35,050	764	478	478
21,051	21,150	311	211	211	28,051	28,150	488	340	340	35,051	35,150	768	480	480
21,151	21,250	313	212	212	28,151	28,250	492	342	342	35,151	35,250	772	482	482
21,251	21,350	315	213	213	28,251	28,350	496	344	344	35,251	35,350	776	484	484
21,351	21,450	317	214	214	28,351	28,450	500	346	346	35,351	35,450	780	486	486
21,451	21,550	319	215	215	28,451	28,550	504	348	348	35,451	35,550	784	488	488
21,551	21,650	321	216	216	28,551	28,650	508	350	350	35,551	35,650	788	490	490
21,651	21,750	323	217	217	28,651	28,750	512	352	352	35,651	35,750	792	492	492
21,751	21,850	325	218	218	28,751	28,850	516	354	354	35,751	35,850	796	494	494
21,851	21,950	327	219	219	28,851	28,950	520	356	356	35,851	35,950	800	496	496
21,951	22,050	329	220	220	28,951	29,050	524	358	358	35,951	36,050	804	498	498
22,051	22,150	331	221	221	29,051	29,150	528	360	360	36,051	36,150	808	500	500
22,151	22,250	333	222	222	29,151	29,250	532	362	362	36,151	36,250	812	502	502
22,251	22,350	335	224	224	29,251	29,350	536	364	364	36,251	36,350	816	504	504
22,351	22,450	337	226	226	29,351	29,450	540	366	366	36,351	36,450	820	506	506
22,451	22,550	339	228	228	29,451	29,550	544	368	368	36,451	36,550	824	508	508
22,551	22,650	341	230	230	29,551	29,650	548	370	370	36,551	36,650	828	510	510
22,651	22,750	343	232	232	29,651	29,750	552	372	372	36,651	36,750	832	512	512
22,751	22,850	345	234	234	29,751	29,850	556	374	374	36,751	36,850	836	514	514
22,851	22,950	347	236	236	29,851	29,950	560	376	376	36,851	36,950	840	516	516
22,951	23,050	349	238	238	29,951	30,050	564	378	378	36,951	37,050	844	518	518
23,051	23,150	351	240	240	30,051	30,150	568	380	380	37,051	37,150	848	520	520
23,151	23,250	353	242	242	30,151	30,250	572	382	382	37,151	37,250	852	522	522
23,251	23,350	355	244	244	30,251	30,350	576	384	384	37,251	37,350	856	524	524
23,351	23,450	357	246	246	30,351	30,450	580	386	386	37,351	37,450	860	526	526
23,451	23,550	359	248	248	30,451	30,550	584	388	388	37,451	37,550	864	528	528
23,551	23,650	361	250	250	30,551	30,650	588	390	390	37,551	37,650	868	530	530
23,651	23,750	363	252	252	30,651	30,750	592	392	392	37,651	37,750	872	532	532
23,751	23,850	365	254	254	30,751	30,850	596	394	394	37,751	37,850	876	534	534
23,851	23,950	367	256	256	30,851	30,950	600	396	396	37,851	37,950	880	536	536
23,951	24,050	369	258	258	30,951	31,050	604	398	398	37,951	38,050	884	538	538
24,051	24,150	371	260	260	31,051	31,150	608	400	400	38,051	38,150	888	540	540
24,151	24,250	373	262	262	31,151	31,250	612	402	402	38,151	38,250	892	542	542
24,251	24,350	375	264	264	31,251	31,350	616	404	404	38,251	38,350	896	544	544
24,351	24,450	377	266	266	31,351	31,450	620	406	406	38,351	38,450	900	546	546
24,451	24,550	379	268	268	31,451	31,550	624	408	408	38,451	38,550	904	548	548
24,551	24,650	381	270	270	31,551	31,650	628	410	410	38,551	38,650	908	550	550
24,651	24,750	383	272	272	31,651	31,750	632	412	412	38,651	38,750	912	552	552
24,751	24,850	385	274	274	31,751	31,850	636	414	414	38,751	38,850	916	554	554
24,851	24,950	387	276	276	31,851	31,950	640	416	416	38,851	38,950	920	556	556
24,951	25,050	389	278	278	31,951	32,050	644	418	418	38,951	39,050	924	558	558
25,051	25,150	391	280	280	32,051	32,150	648	420	420	39,051	39,150	928	560	560
25,151	25,250	393	282	282	32,151	32,250	652	422	422	39,151	39,250	932	562	562
25,251	25,350	395	284	284	32,251	32,350	656	424	424	39,251	39,350	936	564	564
25,351	25,450	397	286	286	32,351	32,450	660	426	426	39,351	39,450	940	566	566
25,451	25,550	399	288	288	32,451	32,550	664	428	428	39,451	39,550	944	568	568
25,551	25,650	401	290	290	32,551	32,650	668	430	430	39,551	39,650	948	570	570
25,651	25,750	403	292	292	32,651	32,750	672	432	432	39,651	39,750	952	572	572
25,751	25,850	405	294	294	32,751	32,850	676	434	434	39,751	39,850	956	574	574
25,851	25,950	407	296	296	32,851	32,950	680	436	436	39,851	39,950	960	576	576
25,951	26,050	409	298	298	32,951	33,050	684	438	438	39,951	40,050	964	578	578
26,051	26,150	411	300	300	33,051	33,150	688	440	440	40,051	40,150	968	580	580
26,151	26,250	413	302	302	33,151	33,250	692	442	442	40,151	40,250	972	582	582
26,251	26,350	416	304	304	33,251	33,350	696	444	444	40,251	40,350	976	584	584
26,351	26,450	420	306	306	33,351	33,450	700	446	446	40,351	40,450	980	586	586

Continued on next page.

# 2025 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Surviving Spouse/RDP) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	984	588	588	47,451	47,550	1,385	728	728	54,451	54,550	1,805	908	908
40,551	40,650	988	590	590	47,551	47,650	1,391	730	730	54,551	54,650	1,811	912	912
40,651	40,750	992	592	592	47,651	47,750	1,397	732	732	54,651	54,750	1,817	916	916
40,751	40,850	996	594	594	47,751	47,850	1,403	734	734	54,751	54,850	1,823	920	920
40,851	40,950	1,000	596	596	47,851	47,950	1,409	736	736	54,851	54,950	1,829	924	924
40,951	41,050	1,004	598	598	47,951	48,050	1,415	738	738	54,951	55,050	1,835	928	928
41,051	41,150	1,008	600	600	48,051	48,150	1,421	740	740	55,051	55,150	1,841	932	932
41,151	41,250	1,012	602	602	48,151	48,250	1,427	742	742	55,151	55,250	1,847	936	936
41,251	41,350	1,016	604	604	48,251	48,350	1,433	744	744	55,251	55,350	1,853	940	940
41,351	41,450	1,020	606	606	48,351	48,450	1,439	746	746	55,351	55,450	1,859	944	944
41,451	41,550	1,025	608	608	48,451	48,550	1,445	748	748	55,451	55,550	1,865	948	948
41,551	41,650	1,031	610	610	48,551	48,650	1,451	750	750	55,551	55,650	1,871	952	952
41,651	41,750	1,037	612	612	48,651	48,750	1,457	752	752	55,651	55,750	1,877	956	956
41,751	41,850	1,043	614	614	48,751	48,850	1,463	754	754	55,751	55,850	1,883	960	960
41,851	41,950	1,049	616	616	48,851	48,950	1,469	756	756	55,851	55,950	1,889	964	964
41,951	42,050	1,055	618	618	48,951	49,050	1,475	758	758	55,951	56,050	1,895	968	968
42,051	42,150	1,061	620	620	49,051	49,150	1,481	760	760	56,051	56,150	1,901	972	972
42,151	42,250	1,067	622	622	49,151	49,250	1,487	762	762	56,151	56,250	1,907	976	976
42,251	42,350	1,073	624	624	49,251	49,350	1,493	764	764	56,251	56,350	1,913	980	980
42,351	42,450	1,079	626	626	49,351	49,450	1,499	766	766	56,351	56,450	1,919	984	984
42,451	42,550	1,085	628	628	49,451	49,550	1,505	768	768	56,451	56,550	1,925	988	988
42,551	42,650	1,091	630	630	49,551	49,650	1,511	770	770	56,551	56,650	1,931	992	992
42,651	42,750	1,097	632	632	49,651	49,750	1,517	772	772	56,651	56,750	1,937	996	996
42,751	42,850	1,103	634	634	49,751	49,850	1,523	774	774	56,751	56,850	1,943	1,000	1,000
42,851	42,950	1,109	636	636	49,851	49,950	1,529	776	776	56,851	56,950	1,949	1,004	1,004
42,951	43,050	1,115	638	638	49,951	50,050	1,535	778	778	56,951	57,050	1,955	1,008	1,008
43,051	43,150	1,121	640	640	50,051	50,150	1,541	780	780	57,051	57,150	1,961	1,012	1,012
43,151	43,250	1,127	642	642	50,151	50,250	1,547	782	782	57,151	57,250	1,967	1,016	1,016
43,251	43,350	1,133	644	644	50,251	50,350	1,553	784	784	57,251	57,350	1,973	1,020	1,020
43,351	43,450	1,139	646	646	50,351	50,450	1,559	786	786	57,351	57,450	1,979	1,024	1,024
43,451	43,550	1,145	648	648	50,451	50,550	1,565	788	788	57,451	57,550	1,985	1,028	1,028
43,551	43,650	1,151	650	650	50,551	50,650	1,571	790	790	57,551	57,650	1,992	1,032	1,032
43,651	43,750	1,157	652	652	50,651	50,750	1,577	792	792	57,651	57,750	2,000	1,036	1,036
43,751	43,850	1,163	654	654	50,751	50,850	1,583	794	794	57,751	57,850	2,008	1,040	1,040
43,851	43,950	1,169	656	656	50,851	50,950	1,589	796	796	57,851	57,950	2,016	1,044	1,044
43,951	44,050	1,175	658	658	50,951	51,050	1,595	798	798	57,951	58,050	2,024	1,048	1,048
44,051	44,150	1,181	660	660	51,051	51,150	1,601	800	800	58,051	58,150	2,032	1,052	1,052
44,151	44,250	1,187	662	662	51,151	51,250	1,607	802	802	58,151	58,250	2,040	1,056	1,056
44,251	44,350	1,193	664	664	51,251	51,350	1,613	804	804	58,251	58,350	2,048	1,060	1,060
44,351	44,450	1,199	666	666	51,351	51,450	1,619	806	806	58,351	58,450	2,056	1,064	1,064
44,451	44,550	1,205	668	668	51,451	51,550	1,625	808	808	58,451	58,550	2,064	1,068	1,068
44,551	44,650	1,211	670	670	51,551	51,650	1,631	810	810	58,551	58,650	2,072	1,072	1,072
44,651	44,750	1,217	672	672	51,651	51,750	1,637	812	812	58,651	58,750	2,080	1,076	1,076
44,751	44,850	1,223	674	674	51,751	51,850	1,643	814	814	58,751	58,850	2,088	1,080	1,080
44,851	44,950	1,229	676	676	51,851	51,950	1,649	816	816	58,851	58,950	2,096	1,084	1,084
44,951	45,050	1,235	678	678	51,951	52,050	1,655	818	818	58,951	59,050	2,104	1,088	1,088
45,051	45,150	1,241	680	680	52,051	52,150	1,661	820	820	59,051	59,150	2,112	1,092	1,092
45,151	45,250	1,247	682	682	52,151	52,250	1,667	822	822	59,151	59,250	2,120	1,096	1,096
45,251	45,350	1,253	684	684	52,251	52,350	1,673	824	824	59,251	59,350	2,128	1,100	1,100
45,351	45,450	1,259	686	686	52,351	52,450	1,679	826	826	59,351	59,450	2,136	1,104	1,104
45,451	45,550	1,265	688	688	52,451	52,550	1,685	828	828	59,451	59,550	2,144	1,108	1,108
45,551	45,650	1,271	690	690	52,551	52,650	1,691	832	832	59,551	59,650	2,152	1,112	1,112
45,651	45,750	1,277	692	692	52,651	52,750	1,697	836	836	59,651	59,750	2,160	1,116	1,116
45,751	45,850	1,283	694	694	52,751	52,850	1,703	840	840	59,751	59,850	2,168	1,120	1,120
45,851	45,950	1,289	696	696	52,851	52,950	1,709	844	844	59,851	59,950	2,176	1,124	1,124
45,951	46,050	1,295	698	698	52,951	53,050	1,715	848	848	59,951	60,050	2,184	1,128	1,128
46,051	46,150	1,301	700	700	53,051	53,150	1,721	852	852	60,051	60,150	2,192	1,132	1,132
46,151	46,250	1,307	702	702	53,151	53,250	1,727	856	856	60,151	60,250	2,200	1,136	1,136
46,251	46,350	1,313	704	704	53,251	53,350	1,733	860	860	60,251	60,350	2,208	1,140	1,140
46,351	46,450	1,319	706	706	53,351	53,450	1,739	864	864	60,351	60,450	2,216	1,144	1,144
46,451	46,550	1,325	708	708	53,451	53,550	1,745	868	868	60,451	60,550	2,224	1,148	1,148
46,551	46,650	1,331	710	710	53,551	53,650	1,751	872	872	60,551	60,650	2,232	1,152	1,152
46,651	46,750	1,337	712	712	53,651	53,750	1,757	876	876	60,651	60,750	2,240	1,156	1,156
46,751	46,850	1,343	714	714	53,751	53,850	1,763	880	880	60,751	60,850	2,248	1,160	1,160
46,851	46,950	1,349	716	716	53,851	53,950	1,769	884	884	60,851	60,950	2,256	1,164	1,164
46,951	47,050	1,355	718	718	53,951	54,050	1,775	888	888	60,951	61,050	2,264	1,168	1,168
47,051	47,150	1,361	720	720	54,051	54,150	1,781	892	892	61,051	61,150	2,272	1,172	1,172
47,151	47,250	1,367	722	722	54,151	54,250	1,787	896	896	61,151	61,250	2,280	1,176	1,176
47,251	47,350	1,373	724	724	54,251	54,350	1,793	900	900	61,251	61,350	2,288	1,180	1,180
47,351	47,450	1,379	726	726	54,351	54,450	1,799	904	904	61,351	61,450	2,296	1,184	1,184

Continued on next page.

# 2025 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Surviving Spouse/RDP) 4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	61,550	2,304	1,188	1,188	68,451	68,550	2,864	1,468	1,483	75,451	75,550	3,460	1,748	1,903
61,551	61,650	2,312	1,192	1,192	68,551	68,650	2,872	1,472	1,489	75,551	75,650	3,469	1,752	1,909
61,651	61,750	2,320	1,196	1,196	68,651	68,750	2,880	1,476	1,495	75,651	75,750	3,479	1,756	1,915
61,751	61,850	2,328	1,200	1,200	68,751	68,850	2,888	1,480	1,501	75,751	75,850	3,488	1,760	1,921
61,851	61,950	2,336	1,204	1,204	68,851	68,950	2,896	1,484	1,507	75,851	75,950	3,497	1,764	1,927
61,951	62,050	2,344	1,208	1,208	68,951	69,050	2,904	1,488	1,513	75,951	76,050	3,507	1,768	1,933
62,051	62,150	2,352	1,212	1,212	69,051	69,150	2,912	1,492	1,519	76,051	76,150	3,516	1,772	1,939
62,151	62,250	2,360	1,216	1,216	69,151	69,250	2,920	1,496	1,525	76,151	76,250	3,525	1,776	1,945
62,251	62,350	2,368	1,220	1,220	69,251	69,350	2,928	1,500	1,531	76,251	76,350	3,535	1,780	1,951
62,351	62,450	2,376	1,224	1,224	69,351	69,450	2,936	1,504	1,537	76,351	76,450	3,544	1,784	1,957
62,451	62,550	2,384	1,228	1,228	69,451	69,550	2,944	1,508	1,543	76,451	76,550	3,553	1,788	1,963
62,551	62,650	2,392	1,232	1,232	69,551	69,650	2,952	1,512	1,549	76,551	76,650	3,562	1,792	1,969
62,651	62,750	2,400	1,236	1,236	69,651	69,750	2,960	1,516	1,555	76,651	76,750	3,572	1,796	1,975
62,751	62,850	2,408	1,240	1,240	69,751	69,850	2,968	1,520	1,561	76,751	76,850	3,581	1,800	1,981
62,851	62,950	2,416	1,244	1,244	69,851	69,950	2,976	1,524	1,567	76,851	76,950	3,590	1,804	1,987
62,951	63,050	2,424	1,248	1,248	69,951	70,050	2,984	1,528	1,573	76,951	77,050	3,600	1,808	1,993
63,051	63,150	2,432	1,252	1,252	70,051	70,150	2,992	1,532	1,579	77,051	77,150	3,609	1,812	1,999
63,151	63,250	2,440	1,256	1,256	70,151	70,250	3,000	1,536	1,585	77,151	77,250	3,618	1,816	2,005
63,251	63,350	2,448	1,260	1,260	70,251	70,350	3,008	1,540	1,591	77,251	77,350	3,628	1,820	2,011
63,351	63,450	2,456	1,264	1,264	70,351	70,450	3,016	1,544	1,597	77,351	77,450	3,637	1,824	2,017
63,451	63,550	2,464	1,268	1,268	70,451	70,550	3,024	1,548	1,603	77,451	77,550	3,646	1,828	2,023
63,551	63,650	2,472	1,272	1,272	70,551	70,650	3,032	1,552	1,609	77,551	77,650	3,655	1,832	2,029
63,651	63,750	2,480	1,276	1,276	70,651	70,750	3,040	1,556	1,615	77,651	77,750	3,665	1,836	2,035
63,751	63,850	2,488	1,280	1,280	70,751	70,850	3,048	1,560	1,621	77,751	77,850	3,674	1,840	2,041
63,851	63,950	2,496	1,284	1,284	70,851	70,950	3,056	1,564	1,627	77,851	77,950	3,683	1,844	2,047
63,951	64,050	2,504	1,288	1,288	70,951	71,050	3,064	1,568	1,633	77,951	78,050	3,693	1,848	2,053
64,051	64,150	2,512	1,292	1,292	71,051	71,150	3,072	1,572	1,639	78,051	78,150	3,702	1,852	2,059
64,151	64,250	2,520	1,296	1,296	71,151	71,250	3,080	1,576	1,645	78,151	78,250	3,711	1,856	2,065
64,251	64,350	2,528	1,300	1,300	71,251	71,350	3,088	1,580	1,651	78,251	78,350	3,721	1,860	2,071
64,351	64,450	2,536	1,304	1,304	71,351	71,450	3,096	1,584	1,657	78,351	78,450	3,730	1,864	2,077
64,451	64,550	2,544	1,308	1,308	71,451	71,550	3,104	1,588	1,663	78,451	78,550	3,739	1,868	2,083
64,551	64,650	2,552	1,312	1,312	71,551	71,650	3,112	1,592	1,669	78,551	78,650	3,748	1,872	2,089
64,651	64,750	2,560	1,316	1,316	71,651	71,750	3,120	1,596	1,675	78,651	78,750	3,758	1,876	2,095
64,751	64,850	2,568	1,320	1,320	71,751	71,850	3,128	1,600	1,681	78,751	78,850	3,767	1,880	2,101
64,851	64,950	2,576	1,324	1,324	71,851	71,950	3,136	1,604	1,687	78,851	78,950	3,776	1,884	2,107
64,951	65,050	2,584	1,328	1,328	71,951	72,050	3,144	1,608	1,693	78,951	79,050	3,786	1,888	2,113
65,051	65,150	2,592	1,332	1,332	72,051	72,150	3,152	1,612	1,699	79,051	79,150	3,795	1,892	2,119
65,151	65,250	2,600	1,336	1,336	72,151	72,250	3,160	1,616	1,705	79,151	79,250	3,804	1,896	2,125
65,251	65,350	2,608	1,340	1,340	72,251	72,350	3,168	1,620	1,711	79,251	79,350	3,814	1,900	2,131
65,351	65,450	2,616	1,344	1,344	72,351	72,450	3,176	1,624	1,717	79,351	79,450	3,823	1,904	2,137
65,451	65,550	2,624	1,348	1,348	72,451	72,550	3,184	1,628	1,723	79,451	79,550	3,832	1,908	2,143
65,551	65,650	2,632	1,352	1,352	72,551	72,650	3,192	1,632	1,729	79,551	79,650	3,841	1,912	2,149
65,651	65,750	2,640	1,356	1,356	72,651	72,750	3,200	1,636	1,735	79,651	79,750	3,851	1,916	2,155
65,751	65,850	2,648	1,360	1,360	72,751	72,850	3,209	1,640	1,741	79,751	79,850	3,860	1,920	2,161
65,851	65,950	2,656	1,364	1,364	72,851	72,950	3,218	1,644	1,747	79,851	79,950	3,869	1,924	2,167
65,951	66,050	2,664	1,368	1,368	72,951	73,050	3,228	1,648	1,753	79,951	80,050	3,879	1,928	2,173
66,051	66,150	2,672	1,372	1,372	73,051	73,150	3,237	1,652	1,759	80,051	80,150	3,888	1,932	2,179
66,151	66,250	2,680	1,376	1,376	73,151	73,250	3,246	1,656	1,765	80,151	80,250	3,897	1,936	2,185
66,251	66,350	2,688	1,380	1,380	73,251	73,350	3,256	1,660	1,771	80,251	80,350	3,907	1,940	2,191
66,351	66,450	2,696	1,384	1,384	73,351	73,450	3,265	1,664	1,777	80,351	80,450	3,916	1,944	2,197
66,451	66,550	2,704	1,388	1,388	73,451	73,550	3,274	1,668	1,783	80,451	80,550	3,925	1,948	2,203
66,551	66,650	2,712	1,392	1,392	73,551	73,650	3,283	1,672	1,789	80,551	80,650	3,934	1,952	2,209
66,651	66,750	2,720	1,396	1,396	73,651	73,750	3,293	1,676	1,795	80,651	80,750	3,944	1,956	2,215
66,751	66,850	2,728	1,400	1,400	73,751	73,850	3,302	1,680	1,801	80,751	80,850	3,953	1,960	2,221
66,851	66,950	2,736	1,404	1,404	73,851	73,950	3,311	1,684	1,807	80,851	80,950	3,962	1,964	2,227
66,951	67,050	2,744	1,408	1,408	73,951	74,050	3,321	1,688	1,813	80,951	81,050	3,972	1,968	2,233
67,051	67,150	2,752	1,412	1,412	74,051	74,150	3,330	1,692	1,819	81,051	81,150	3,981	1,972	2,239
67,151	67,250	2,760	1,416	1,416	74,151	74,250	3,339	1,696	1,825	81,151	81,250	3,990	1,976	2,245
67,251	67,350	2,768	1,420	1,420	74,251	74,350	3,349	1,700	1,831	81,251	81,350	4,000	1,980	2,251
67,351	67,450	2,776	1,424	1,424	74,351	74,450	3,358	1,704	1,837	81,351	81,450	4,009	1,984	2,257
67,451	67,550	2,784	1,428	1,428	74,451	74,550	3,367	1,708	1,843	81,451	81,550	4,018	1,988	2,263
67,551	67,650	2,792	1,432	1,432	74,551	74,650	3,376	1,712	1,849	81,551	81,650	4,027	1,992	2,269
67,651	67,750	2,800	1,436	1,436	74,651	74,750	3,386	1,716	1,855	81,651	81,750	4,037	1,996	2,275
67,751	67,850	2,808	1,440	1,441	74,751	74,850	3,395	1,720	1,861	81,751	81,850	4,046	2,000	2,281
67,851	67,950	2,816	1,444	1,447	74,851	74,950	3,404	1,724	1,867	81,851	81,950	4,055	2,004	2,287
67,951	68,050	2,824	1,448	1,453	74,951	75,050	3,414	1,728	1,873	81,951	82,050	4,065	2,008	2,293
68,051	68,150	2,832	1,452	1,459	75,051	75,150	3,423	1,732	1,879	82,051	82,150	4,074	2,012	2,299
68,151	68,250	2,840	1,456	1,465	75,151	75,250	3,432	1,736	1,885	82,151	82,250	4,083	2,016	2,305
68,251	68,350	2,848	1,460	1,471	75,251	75,350	3,442	1,740	1,891	82,251	82,350	4,093	2,020	2,311
68,351	68,450	2,856	1,464	1,477	75,351	75,450	3,451	1,744	1,897	82,351	82,450	4,102	2,024	2,317

Continued on next page.

# 2025 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Surviving Spouse/RDP) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	4,111	2,028	2,323	88,951	89,050	4,716	2,410	2,817	95,451	95,550	5,320	2,800	3,337
82,551	82,650	4,120	2,032	2,329	89,051	89,150	4,725	2,416	2,825	95,551	95,650	5,329	2,806	3,345
82,651	82,750	4,130	2,036	2,335	89,151	89,250	4,734	2,422	2,833	95,651	95,750	5,339	2,812	3,353
82,751	82,850	4,139	2,040	2,341	89,251	89,350	4,744	2,428	2,841	95,751	95,850	5,348	2,818	3,361
82,851	82,950	4,148	2,044	2,347	89,351	89,450	4,753	2,434	2,849	95,851	95,950	5,357	2,824	3,369
82,951	83,050	4,158	2,050	2,353	89,451	89,550	4,762	2,440	2,857	95,951	96,050	5,367	2,830	3,377
83,051	83,150	4,167	2,056	2,359	89,551	89,650	4,771	2,446	2,865	96,051	96,150	5,376	2,836	3,385
83,151	83,250	4,176	2,062	2,365	89,651	89,750	4,781	2,452	2,873	96,151	96,250	5,385	2,842	3,393
83,251	83,350	4,186	2,068	2,371	89,751	89,850	4,790	2,458	2,881	96,251	96,350	5,395	2,848	3,401
83,351	83,450	4,195	2,074	2,377	89,851	89,950	4,799	2,464	2,889	96,351	96,450	5,404	2,854	3,409
83,451	83,550	4,204	2,080	2,383	89,951	90,050	4,809	2,470	2,897	96,451	96,550	5,413	2,860	3,417
83,551	83,650	4,213	2,086	2,389	90,051	90,150	4,818	2,476	2,905	96,551	96,650	5,422	2,866	3,425
83,651	83,750	4,223	2,092	2,395	90,151	90,250	4,827	2,482	2,913	96,651	96,750	5,432	2,872	3,433
83,751	83,850	4,232	2,098	2,401	90,251	90,350	4,837	2,488	2,921	96,751	96,850	5,441	2,878	3,441
83,851	83,950	4,241	2,104	2,409	90,351	90,450	4,846	2,494	2,929	96,851	96,950	5,450	2,884	3,449
83,951	84,050	4,251	2,110	2,417	90,451	90,550	4,855	2,500	2,937	96,951	97,050	5,460	2,890	3,457
84,051	84,150	4,260	2,116	2,425	90,551	90,650	4,864	2,506	2,945	97,051	97,150	5,469	2,896	3,465
84,151	84,250	4,269	2,122	2,433	90,651	90,750	4,874	2,512	2,953	97,151	97,250	5,478	2,902	3,473
84,251	84,350	4,279	2,128	2,441	90,751	90,850	4,883	2,518	2,961	97,251	97,350	5,488	2,908	3,481
84,351	84,450	4,288	2,134	2,449	90,851	90,950	4,892	2,524	2,969	97,351	97,450	5,497	2,914	3,489
84,451	84,550	4,297	2,140	2,457	90,951	91,050	4,902	2,530	2,977	97,451	97,550	5,506	2,920	3,497
84,551	84,650	4,306	2,146	2,465	91,051	91,150	4,911	2,536	2,985	97,551	97,650	5,515	2,926	3,505
84,651	84,750	4,316	2,152	2,473	91,151	91,250	4,920	2,542	2,993	97,651	97,750	5,525	2,932	3,513
84,751	84,850	4,325	2,158	2,481	91,251	91,350	4,930	2,548	3,001	97,751	97,850	5,534	2,938	3,521
84,851	84,950	4,334	2,164	2,489	91,351	91,450	4,939	2,554	3,009	97,851	97,950	5,543	2,944	3,529
84,951	85,050	4,344	2,170	2,497	91,451	91,550	4,948	2,560	3,017	97,951	98,050	5,553	2,950	3,537
85,051	85,150	4,353	2,176	2,505	91,551	91,650	4,957	2,566	3,025	98,051	98,150	5,562	2,956	3,545
85,151	85,250	4,362	2,182	2,513	91,651	91,750	4,967	2,572	3,033	98,151	98,250	5,571	2,962	3,553
85,251	85,350	4,372	2,188	2,521	91,751	91,850	4,976	2,578	3,041	98,251	98,350	5,581	2,968	3,561
85,351	85,450	4,381	2,194	2,529	91,851	91,950	4,985	2,584	3,049	98,351	98,450	5,590	2,974	3,569
85,451	85,550	4,390	2,200	2,537	91,951	92,050	4,995	2,590	3,057	98,451	98,550	5,599	2,980	3,577
85,551	85,650	4,399	2,206	2,545	92,051	92,150	5,004	2,596	3,065	98,551	98,650	5,608	2,986	3,585
85,651	85,750	4,409	2,212	2,553	92,151	92,250	5,013	2,602	3,073	98,651	98,750	5,618	2,992	3,593
85,751	85,850	4,418	2,218	2,561	92,251	92,350	5,023	2,608	3,081	98,751	98,850	5,627	2,998	3,601
85,851	85,950	4,427	2,224	2,569	92,351	92,450	5,032	2,614	3,089	98,851	98,950	5,636	3,004	3,609
85,951	86,050	4,437	2,230	2,577	92,451	92,550	5,041	2,620	3,097	98,951	99,050	5,646	3,010	3,617
86,051	86,150	4,446	2,236	2,585	92,551	92,650	5,050	2,626	3,105	99,051	99,150	5,655	3,016	3,627
86,151	86,250	4,455	2,242	2,593	92,651	92,750	5,060	2,632	3,113	99,151	99,250	5,664	3,022	3,636
86,251	86,350	4,465	2,248	2,601	92,751	92,850	5,069	2,638	3,121	99,251	99,350	5,674	3,028	3,645
86,351	86,450	4,474	2,254	2,609	92,851	92,950	5,078	2,644	3,129	99,351	99,450	5,683	3,034	3,655
86,451	86,550	4,483	2,260	2,617	92,951	93,050	5,088	2,650	3,137	99,451	99,550	5,692	3,040	3,664
86,551	86,650	4,492	2,266	2,625	93,051	93,150	5,097	2,656	3,145	99,551	99,650	5,701	3,046	3,673
86,651	86,750	4,502	2,272	2,633	93,151	93,250	5,106	2,662	3,153	99,651	99,750	5,711	3,052	3,682
86,751	86,850	4,511	2,278	2,641	93,251	93,350	5,116	2,668	3,161	99,751	99,850	5,720	3,058	3,692
86,851	86,950	4,520	2,284	2,649	93,351	93,450	5,125	2,674	3,169	99,851	99,950	5,729	3,064	3,701
86,951	87,050	4,530	2,290	2,657	93,451	93,550	5,134	2,680	3,177	99,951	100,000	5,736	3,068	3,708
87,051	87,150	4,539	2,296	2,665	93,551	93,650	5,143	2,686	3,185					
87,151	87,250	4,548	2,302	2,673	93,651	93,750	5,153	2,692	3,193					
87,251	87,350	4,558	2,308	2,681	93,751	93,850	5,162	2,698	3,201					
87,351	87,450	4,567	2,314	2,689	93,851	93,950	5,171	2,704	3,209					
87,451	87,550	4,576	2,320	2,697	93,951	94,050	5,181	2,710	3,217					
87,551	87,650	4,585	2,326	2,705	94,051	94,150	5,190	2,716	3,225					
87,651	87,750	4,595	2,332	2,713	94,151	94,250	5,199	2,722	3,233					
87,751	87,850	4,604	2,338	2,721	94,251	94,350	5,209	2,728	3,241					
87,851	87,950	4,613	2,344	2,729	94,351	94,450	5,218	2,734	3,249					
87,951	88,050	4,623	2,350	2,737	94,451	94,550	5,227	2,740	3,257					
88,051	88,150	4,632	2,356	2,745	94,551	94,650	5,236	2,746	3,265					
88,151	88,250	4,641	2,362	2,753	94,651	94,750	5,246	2,752	3,273					
88,251	88,350	4,651	2,368	2,761	94,751	94,850	5,255	2,758	3,281					
88,351	88,450	4,660	2,374	2,769	94,851	94,950	5,264	2,764	3,289					
88,451	88,550	4,669	2,380	2,777	94,951	95,050	5,274	2,770	3,297					
88,551	88,650	4,678	2,386	2,785	95,051	95,150	5,283	2,776	3,305					
88,651	88,750	4,688	2,392	2,793	95,151	95,250	5,292	2,782	3,313					
88,751	88,850	4,697	2,398	2,801	95,251	95,350	5,302	2,788	3,321					
88,851	88,950	4,706	2,404	2,809	95,351	95,450	5,311	2,794	3,329					

OVER \$100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES.

# Paying Your Taxes

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## General Information

You must file and pay 100% of the amount you owe by April 15, 2026, to avoid interest and penalties. See “Interest and Penalties” section for information regarding a one-time timeliness penalty abatement. There are several ways to pay your tax:

- Electronic funds withdrawal
  - Web Pay
  - Credit card
  - Check or money order (Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.)
  - Pre-approved monthly payments
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## Electronic Funds Withdrawal

Use this convenient option if you e-file. Simply provide your bank information, amount you want to pay, and the date you want the balance due to be withdrawn from your account. Your tax preparation software will offer this option.

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## Web Pay

Enjoy the convenience of online bill payment with **Web Pay**. Pay the amount you owe using our secure online payment service. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information. With Web Pay, you can schedule it, and forget it!

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## Credit Card

To make a payment using your Discover, MasterCard, Visa, or American Express card, go to the ACI Payments, Inc. (formerly Official Payments) website or call:

- [officialpayments.com](http://officialpayments.com) and select Payment Center.
- **800.2PAY.TAX** or **800.272.9829** and follow the recorded instructions.

ACI Payments, Inc. charges a convenience fee for this service. This fee is based on the amount of your tax payment. ACI Payments, Inc. will tell you the convenience fee before you complete your transaction. You can decide whether to complete the transaction at that time.

<b>Fee:</b>	2.30% of tax amount charged (round to nearest cent)	<b>Example:</b>	Tax Payment = \$753.56
	Minimum fee: \$1		2.30% Fee = \$17.33

For persons with hearing or speaking limitations, call California Relay Service at 800.735.2929. For all other special assistance, call 800.487.4567, Monday through Friday, 6 a.m. to 4 p.m. PST.

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## Frequently Asked Questions

### When will my payment be effective?

- **Web Pay:** Your payment is effective on the payment date you select.
- **Credit Card:** Your payment is effective on the date you charge it.

### What if I change my mind?

- **Web Pay:** Contact our e-Programs Customer Service at 916.845.0353 at least two business days before your scheduled payment date to cancel your payment.
- **Credit Card:** Contact your card issuer for information about canceling or reversing the charge.

If you change your mind and you still owe money, be sure to make your payment another way. We may charge penalties, interest, and other fees for nonpayment or late payment of taxes.

### How do I know if you received my payment?

- Your account statement is your proof of payment.
  - To verify the payment, go to [ftb.ca.gov](http://ftb.ca.gov) and login or register for MyFTB.
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# How To Get California Tax Information

## Where To Get Income Tax Forms and Publications

**By Internet** – You can download, view, and print California income tax forms and publications at [ftb.ca.gov/forms](https://ftb.ca.gov/forms) or you may have these forms and publications mailed to you. Many of our most frequently used forms may be filed electronically, printed out for submission, and saved for record keeping.

**By phone** – To order California tax forms and publications:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call 800.338.0505.
- Follow the recorded instructions.
- Enter the three-digit form code when you are instructed.

Allow two weeks to receive your order. If you live outside California, allow three weeks to receive your order.

**In person** – Many post offices and libraries provide free California tax booklets during the filing season.

Employees at libraries and post offices cannot provide tax information or assistance.

**By mail** – Write to:

TAX FORMS REQUEST UNIT MS D120  
FRANCHISE TAX BOARD  
PO BOX 307  
RANCHO CORDOVA CA 95741-0307

## Letters

If you write to us, be sure your letter includes your social security number, or individual taxpayer identification number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

We will respond to your letter within 10 weeks. In some cases, we may call you to respond to your inquiry, or ask for additional information. **Do not** attach correspondence to your tax return unless the correspondence relates to an item on the tax return.

## Your Rights As A Taxpayer

The FTB's goals include making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of your state tax system. For more information, get form FTB 4058, California Taxpayers' Bill of Rights – Information for Taxpayers. See "Where To Get Income Tax Forms and Publications."

## Franchise Tax Board Privacy Notice on Collection

The privacy and security of your personal information is of the utmost importance to us. We want you to have the highest confidence in the integrity, efficiency, and fairness of our state tax system.

**Your Rights and Responsibilities** – You have a right to know what types of information we gather, how we use it, and to whom we may provide it. Information collected is subject to the California Information Practices Act, Civil Code section 1798-1798.78, except as provided in R&TC Section 19570.

If you meet certain requirements, you must file a valid tax return and related documents. You must provide your social security number or other identifying number on your tax return and related documents for identification. (R&TC Sections 18501, 18621, and 18624)

**Reasons for Information Requests** – We may request additional information to verify and collect the correct amount of tax. (R&TC Section 19504) You must provide all requested information, unless indicated as "optional."

**Consequences of Noncompliance** – We charge penalties and interest if you:

- Meet income requirements but do not file a valid tax return.
- Do not provide the information we request.
- Provide false information.

We may also disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. If you provide false information, you may be subject to civil penalties and criminal prosecution. Noncompliance can increase your tax liability or delay or reduce any tax refund.

**Disclosure of Information** – We will not disclose your personal information, unless authorized by law. We may disclose your tax information to:

- The Internal Revenue Service.
- Other states' income tax officials.
- California government agencies and officials.
- Third parties to determine or collect your tax liabilities.
- Your authorized representative(s).

If you owe taxes, we may disclose your balance due as part of our collection process to: employers, financial institutions, county recorders, process agents, or other asset holders.

**Responsibility for the Records** – The director of the Processing Services Bureau maintains FTB's records. You may review your records and bring any inaccuracies to our attention. You can obtain information about your records by:

### Phone

800.852.5711 (within the United States)  
916.845.6500 (outside of the United States)

### California Relay Service

711 or 800.735.2929 for persons with hearing or speaking limitations

### Mail

DISCLOSURE OFFICER MS A181  
FRANCHISE TAX BOARD  
PO BOX 1468  
SACRAMENTO CA 95812-1468

To learn more about our Privacy Policy Statement, go to [ftb.ca.gov/privacy](https://ftb.ca.gov/privacy).

# Automated Phone Service

**(Keep This Booklet For Future Use)**

## Automated Phone Service

Use our automated phone service to get recorded answers to many of your questions about California taxes and to order personal income tax forms and publications.

You can also:

- Get current year tax refund information.
- Get balance due and payment information.

Have paper and pencil ready to take notes.

Telephone: 800.338.0505 from within the United States  
916.845.6500 from outside the United States

## Answers To Tax Questions

Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

### Code Filing Assistance

- 100 Do I need to file a tax return?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 201 How can I get an extension to file?
- 203 What is the nonrefundable renter's credit and how do I qualify?
- 204 I never received a federal Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal tax return?
- 209 I lived in California for part of the year. Do I have to file a tax return?
- 210 I did not live in California. Do I have to file a tax return?
- 215 Who qualifies me to use the head of household filing status?
- 222 How much can I deduct for vehicle license fees?

### Penalties

- 403 What is the estimated tax penalty rate?

### Notices And Bills

- 503 How do I file a protest against a Notice of Proposed Assessment?
- 506 How can I get information about my Form 1099-G?

### Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my tax return?

### Miscellaneous

- 611 What address do I send my payment to?
- 619 How do I report a change of address?

## Order Forms and Publications

If your current address is on file, you can order California tax forms and publications. Call our automated phone service, follow the recorded instructions and enter the 3-digit code.

### Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet (includes Form 540)
- 965 California Resident Income Tax Booklet (includes Form 540 2EZ)
- 903 Schedule CA (540), California Adjustments – Residents; FTB 3885A, Depreciation and Amortization Adjustments; and Schedule D, California Capital Gain or Loss Adjustment
- 907 Form 540-ES, Estimated Tax for Individuals
- 908 Schedule X, California Explanation of Amended Return Changes
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distributions
- 911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident or Part-Year Resident Booklet (includes Form 540NR)
- 917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
- 938 California Earned Income Tax Credit Booklet (includes form FTB 3514)
- 948 FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection – Aviso de Privacidad del Franchise Tax Board sobre la Recaudación
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 937 FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return
- 921 FTB 3519, Payment for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- 923 FTB 3526, Investment Interest Expense Deduction
- 939 FTB 3532, Head of Household Filing Status Schedule

### Code California Tax Forms and Publications

- 940 FTB 3540, Credit Carryover and Recapture Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Certain Children with Unearned Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- 926 FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts
- 943 FTB 4058, California Taxpayers' Bill of Rights – Information for Taxpayers
- 927 FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries
- 919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines
- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California
- 941 FTB Pub. 1031, Guidelines for Determining Resident Status
- 942 FTB Pub. 1032, Tax Information for Military Personnel
- 934 FTB Pub. 1540, California Head of Household Filing Status

## Current Year Refund Information

If you file by mail, wait at least 8 weeks after you file your tax return before you call to find out about your refund. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP code to use this service.

## Balance Due and Payment Information

Wait at least 45 days from the date you mailed your payment before you call to verify receipt. You need your social security number, the numbers in your street address, box number, route number, or PMB number, and your ZIP code to use this service.

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## General Phone Service

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States

California Relay

Service: 711 or 800.735.2929 for persons with hearing or speaking limitations

IRS: 800.829.1040 for federal tax questions

### Asistencia En Español

Asistencia telefónica está disponible durante todo el año desde las 8 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Teléfono: 800.852.5711 dentro de los Estados Unidos  
916.845.6500 fuera de los Estados Unidos

Servicio de Retransmisión

de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla

IRS: 800.829.1040 para preguntas sobre impuestos federales

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**Visit our website:**

**[ftb.ca.gov](https://ftb.ca.gov)**