

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 from federal Form 1040 or 1040-SR with items 1a through 7a.

Section B - Additional Income from federal Schedule 1 (Form 1040)

Table with 5 columns: A Federal Amounts, B Subtractions, C Additions, D Total Amounts Using CA Law, E CA Amounts. Rows include 1 Taxable refunds, credits, or offsets of state and local income taxes and 2 Alimony received.

	A	B	C	D	E
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As If You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>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"/>	<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 ABL 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"/>

<b>Section C — Adjustments to Income</b> Continued		<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions (difference between CA & federal law)	<b>C</b> Additions See instructions (difference between CA & federal law)	<b>D</b> Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	<b>E</b> 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 . . . . . <b>24i</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j	Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z	Other adjustments. List type and amount.  <input checked="" type="radio"/> _____ <b>24z</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>25</b>	Total other adjustments. Add line 24a through line 24z. . . . . <b>25</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>26</b>	Add line 11 through line 23 and line 25 in each column, A through E . . . . . <b>26</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>27</b>	Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . . <b>27</b>	<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
<b>Medical and Dental Expenses</b> See instructions.				
<b>1</b>	Medical and dental expenses . . . . . <input checked="" type="radio"/>			
<b>2</b>	Enter amount from federal Form 1040 or 1040-SR, line 11b . . . . . <input checked="" type="radio"/>			
<b>3</b>	Multiply line 2 by 7.5% (0.075) . . . . . <input checked="" type="radio"/>			
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. . . . . <input checked="" type="radio"/>			<input checked="" type="radio"/>

<b>Taxes You Paid</b>				
<b>5a</b>	State and local income tax or general sales taxes . . . . . <input checked="" type="radio"/>		<input checked="" type="radio"/>	
<b>5b</b>	State and local real estate taxes . . . . . <input checked="" type="radio"/>			
<b>5c</b>	State and local personal property taxes . . . . . <input checked="" type="radio"/>			
<b>5d</b>	Add line 5a through line 5c. . . . . <input checked="" type="radio"/>			
<b>5e</b>	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. . . . . <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>6</b>	Other taxes. List type <input checked="" type="radio"/> _____ . . . . . <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>7</b>	Add line 5e and line 6. . . . . <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

<b>Interest You Paid</b>				
<b>8a</b>	Home mortgage interest and points reported to you on federal Form 1098 . . . . . <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>8b</b>	Home mortgage interest not reported to you on federal Form 1098 . . . . . <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>8c</b>	Points not reported to you on federal Form 1098. . . . . <input checked="" type="radio"/>			<input checked="" type="radio"/>
<b>8d</b>	Reserved for future use . . . . . <input type="radio"/>			
<b>8e</b>	Add line 8a through line 8c. . . . . <input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>9</b>	Investment interest. . . . . <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>10</b>	Add line 8e and line 9. . . . . <input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

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

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

**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**