

# 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"/>	

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	<input type="text"/>	<input type="text"/>

Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)
	<input type="text"/>	<input type="text"/>

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

Filing Status	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"/>
	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**

Exemptions	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"> <thead> <tr> <th></th> <th>Dependent 1</th> <th>Dependent 2</th> <th>Dependent 3</th> </tr> </thead> <tbody> <tr> <td>First Name</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Last Name</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>SSN. See instructions.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Dependent's relationship to you</td> <td><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"/>
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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 <b>2026</b> 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