

California Adjustments — 2012 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 3 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.**During 2012:**

Yourself

Spouse/RDP

- 1 **a** I was domiciled in (enter state or country)
- b** I was in the military and stationed in (enter state or country)
- 2 I became a California resident (enter the state of prior residence and date of move)
- 3 I became a nonresident (enter new state of residence and date of move)
- 4 I was a nonresident of California the entire year (enter state or country of residence)
- 5 The number of days I spent in California (for **any** purpose) is:
- 6 I owned a home/property in California (enter "Yes" or "No")

Before 2012:

- 7 I was a California resident for the period of (enter dates)
- 8 I entered California on (enter date)
- 9 I left California on (enter date)

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

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 7					
8 Taxable interest. (b) 8(a)					
9 Ordinary dividends. See instructions. (b) 9(a)					
10 Taxable refunds, credits, or offsets of state and local income taxes. 10					
11 Alimony received. See instructions. 11					
12 Business income or (loss) 12					
13 Capital gain or (loss). See instructions. . . . 13					
14 Other gains or (losses) 14					
15 IRA distributions. See instructions. (a) 15(b)					
16 Pensions and annuities. See instructions. (a) 16(b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17					
18 Farm income or (loss) 18					
19 Unemployment compensation 19					
20 Social security benefits. (a) 20(b)					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe):		a b c d e f	a b c d e f	21	21
22 a Total: Combine line 7 through line 21 in each column. Continue to Side 2 22a					

Income Adjustment Schedule		A	B	C	D	E
Section B — Adjustments to Income		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)
22	b Enter totals from Side 1, line 22a, col. A through col. E. 22b					
23	Educator expenses. 23					
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24					
25	Health savings account deduction 25					
26	Moving expenses. 26					
27	Deductible part of self-employment tax . . . 27					
28	Self-employed SEP, SIMPLE, and qualified plans 28					
29	Self-employed health insurance deduction . 29					
30	Penalty on early withdrawal of savings . . . 30					
31a	Alimony paid. b Enter recipient's: SSN - - - - - Last name 31a					
32	IRA deduction 32					
33	Student loan interest deduction 33					
34	Tuition and fees 34					
35	Domestic production activities deduction . . 35					
36	Add line 23 through line 31a and line 32 through line 35 in each column, A through E. 36					
37	Total. Subtract line 36 from line 22b in each column, A through E. See instructions. . 37					

Part III Adjustments to Federal Itemized Deductions

38 **Federal Itemized Deductions.** Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28
(or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14). | 38

39 Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or
General Sales Tax), and line 8 (foreign taxes **only**) (or Schedule A (Form 1040NR), line 1). See instructions. | 39

40 Subtract line 39 from line 38. | 40

41 Other adjustments including California lottery losses. See instructions. Specify | 41

42 Combine line 40 and line 41. | 42

43 **Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?**
Single or married/RDP filing separately \$169,730
Head of household \$254,599
Married/RDP filing jointly or qualifying widow(er) \$339,464

No. Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 | 43

44 Enter the larger of the amount on line 43 or your standard deduction. See instructions. | 44

Part IV California Taxable Income

45 **California AGI.** Enter your California AGI from line 37, column E | 45

46 Enter your deductions from line 44 | 46

47 **Deduction Percentage.** Divide line 37, column E by line 37, 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- | 47

48 **California Itemized/Standard Deductions.** Multiply line 46 by the percentage on line 47 | 48

49 **California Taxable Income.** Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than
zero, enter -0- | 49