

California Adjustments —
2013 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 2013:

Table with 3 columns: Question, Yourself, Spouse/RDP. Rows 1-6 covering residency questions for 2013.

Before 2013:

Table with 3 columns: Question, Yourself, Spouse/RDP. Rows 7-9 covering residency questions before 2013.

Part II Income Adjustment Schedule

Section A — Income

Main income adjustment table with columns A-E: Federal Amounts, Subtractions, Additions, Total Amounts Using CA Law, CA Amounts. Rows 7-22 covering various income types.

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	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
23	Educator expenses 23	<input type="radio"/>	<input type="radio"/>			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials 24	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25	Health savings account deduction 25	<input type="radio"/>	<input type="radio"/>			
26	Moving expenses 26	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
27	Deductible part of self-employment tax 27	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
28	Self-employed SEP, SIMPLE, and qualified plans 28	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
29	Self-employed health insurance deduction 29	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
30	Penalty on early withdrawal of savings 30	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
31a	Alimony paid. b Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/> 31a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
32	IRA deduction 32	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
33	Student loan interest deduction 33	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
34	Tuition and fees 34	<input type="radio"/>	<input type="radio"/>			
35	Domestic production activities deduction 35	<input type="radio"/>	<input type="radio"/>			
36	Add line 23 through line 31a and line 32 through line 35 in each column, A through E. 36	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
37	Total. Subtract line 36 from line 22b in each column, A through E. See instructions. 37	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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) <input type="radio"/> 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. <input type="radio"/> 39
40	Subtract line 39 from line 38 <input type="radio"/> 40
41	Other adjustments including California lottery losses. See instructions. Specify _____ <input type="radio"/> 41
42	Combine line 40 and line 41 <input type="radio"/> 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 \$172,615 Head of household \$258,927 Married/RDP filing jointly or qualifying widow(er) \$345,235 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 <input type="radio"/> 43
44	Enter the larger of the amount on line 43 or your standard deduction. See instructions <input type="radio"/> 44

Part IV California Taxable Income

45	California AGI. Enter your California AGI from line 37, column E <input type="radio"/> 45
46	Enter your deductions from line 44 <input type="radio"/> 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- <input type="radio"/> 47
48	California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 <input type="radio"/> 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- <input type="radio"/> 49