

# California Adjustments — 2009 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 return

SSN or ITIN

### Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

#### During 2009:

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 2009:

- 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  | B  | C   | D   | E  |
|---|--|--|---|---|--|
|   | Federal Amounts<br>(taxable amounts from<br>your federal return) | Subtractions<br>See instructions<br>(difference between<br>CA & federal law) | Additions<br>See instructions<br>(difference between<br>CA & federal law) | Total Amounts<br>Using CA Law<br>As If You Were a<br>CA Resident<br>(subtract col. B from<br>col. A; add col. C<br>to the result) | CA Amounts<br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
| 7 Wages, salaries, tips, etc. See instructions<br>before making an entry in column B or C. . . . .  | 7  |  |   |   |  |
| 8 Taxable interest . . . . .  | 8  |  |   |   |  |
| 9 Ordinary dividends. See instructions.<br>(b) . . . . .  | 9(a)   |  |   |   |  |
| 10 Taxable refunds, credits, or offsets of state<br>and local income taxes. Enter the same<br>amount in column A and column B . . . . .   | 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.<br>(a) . . . . .  | 15(b)  |  |   |   |  |
| 16 Pensions and annuities. See<br>instructions. (a) . . . . .   | 16(b)  |  |   |   |  |
| 17 Rental real estate, royalties, partnerships,<br>S corporations, trusts, etc. . . . .   | 17   |  |   |   |  |
| 18 Farm income or (loss) . . . . .  | 18   |  |   |   |  |
| 19 Unemployment compensation in excess<br>of \$2,400 per recipient. . . . .   | 19   |  |   |   |  |
| 20 Social security benefits. (a) . . . . .  | 20(b)  |  |   |   |  |
| 21 Other income.<br>a California lottery winnings<br>b Disaster loss carryover from FTB 3805V<br>c Federal NOL (Form 1040, line 21)<br>d NOL carryover from FTB 3805V<br>e NOL from FTB 3805D, FTB 3805Z,<br>FTB 3806, FTB 3807, or FTB 3809<br>f Other (describe): . . . . . | 21   | a<br>b<br>c<br>d<br>e<br>f   | a<br>b<br>c<br>d<br>e<br>f  | 21  | 21   |
| 22 a <b>Total:</b> Combine line 7 through line 21<br>in each column. Continue to Side 2 . . . . .   | 22a  |  |   |   |  |

| Income Adjustment Schedule        |  | A  | B  | C   | D  | E  |
|-----------------------------------|--|--|--|---|--|--|
| Section B — Adjustments to Income |  | Federal Amounts<br>(taxable amounts from<br>your federal return) | Subtractions<br>See instructions<br>(difference between<br>CA & federal law) | Additions<br>See instructions<br>(difference between<br>CA & federal law) | Total Amounts<br>Using CA Law<br>As If You Were a<br>CA Resident<br>(subtract column B<br>from column A;<br>add column C<br>to the result) | CA Amounts<br>(income earned or<br>received as a CA<br>resident and income<br>earned or received<br>from CA sources<br>as a nonresident) |
| 22                                | b Enter totals from<br>Schedule CA (540NR), Side 1,<br>line 22a, column A through column E. . . . 22b              |  |  |   |  |  |
| 23                                | Educator expenses. . . . . 23  |  |  |   |  |  |
| 24                                | Certain business expenses of reservists,<br>performing artists, and fee-basis<br>government officials . . . . . 24 |  |  |   |  |  |
| 25                                | Health savings account deduction . . . . . 25  |  |  |   |  |  |
| 26                                | Moving expenses . . . . . 26   |  |  |   |  |  |
| 27                                | One-half of self-employment tax . . . . . 27   |  |  |   |  |  |
| 28                                | Self-employed SEP, SIMPLE, and<br>qualified plans . . . . . 28   |  |  |   |  |  |
| 29                                | Self-employed health insurance deduction . . . . . 29  |  |  |   |  |  |
| 30                                | Penalty on early withdrawal of savings . . . . . 30  |  |  |   |  |  |
| 31                                | a Alimony paid. b Enter recipient's:<br>SSN _____ - _____ - _____<br>Last name _____ . . . . . 31a                 |  |  |   |  |  |
| 32                                | IRA deduction . . . . . 32   |  |  |   |  |  |
| 33                                | Student loan interest deduction . . . . . 33   |  |  |   |  |  |
| 34                                | Tuition and fees deduction . . . . . 34  |  |  |   |  |  |
| 35                                | Domestic production activities deduction . . . . . 35  |  |  |   |  |  |
| 36                                | Add line 23 through line 35<br>in each column, A through E . . . . . 36  |  |  |   |  |  |
| 37                                | Total. Subtract line 36 from line 22b in<br>each column, A through E. See instructions. 37                         |  |  |   |  |  |

**Part III Adjustments to Federal Itemized Deductions**

**38 Federal Itemized Deductions.** Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16). . . . . **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), line 7 (new motor vehicle tax), and line 8 (foreign taxes **only**). 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 . . . . . **\$160,739**

Head of household . . . . . **\$241,113**

Married/RDP filing jointly or qualifying widow(er) . . . . . **\$321,483**

**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 listed below**

Single or married/RDP filing separately . . . . . **\$3,637**

Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **\$7,274** . . . . . **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**