

California Adjustments —
2010 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 2010: 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 2010: 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

Table with 5 columns: A Federal Amounts, B Subtractions, C Additions, D Total Amounts Using CA Law, E CA Amounts. Rows include 7 Wages, salaries, tips, etc.; 8 Taxable interest; 9 Ordinary dividends; 10 Taxable refunds, credits, or offsets of state and local income taxes; 11 Alimony received; 12 Business income or (loss); 13 Capital gain or (loss); 14 Other gains or (losses); 15 IRA distributions; 16 Pensions and annuities; 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 18 Farm income or (loss); 19 Unemployment compensation; 20 Social security benefits; 21 Other income (California lottery winnings, Disaster loss carryover, Federal NOL, NOL carryover, NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809, Other); 22 a Total: Combine line 7 through line 21 in each column.

Income Adjustment Schedule		A	B	C	D	E
Section B — Adjustments to Income		Federal Amounts (taxable amounts from your federal 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 column B from column A; add column 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 Schedule CA (540NR), Side 1, line 22a, column A through column 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	One-half 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. 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 \$162,186 Head of household \$243,283 Married/RDP filing jointly or qualifying widow(er) \$324,376 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 \$3,670 Married/RDP filing jointly, head of household, or qualifying widow(er) \$7,340 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	