

California Adjustments —
Nonresidents or Part-Year Residents

2021

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 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 for taxable year 2021.

During 2021:

1 My California (CA) Residency (Check one)

a Myself: ( ) Nonresident ( ) Part-Year Resident ( ) Resident

b Spouse: ( ) Nonresident ( ) Part-Year Resident ( ) Resident

Table with 2 columns: Yourself, Spouse/RDP. Rows include domicile information, military status, CA residency changes, days in CA, and prior residency.

Part II Income Adjustment Schedule

Main table with 5 columns: A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows include wages, interest, dividends, IRA distributions, pensions, social security, capital gain, and other income.

Section B — Additional Income Continued		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)
<b>8</b>	<b>Other income:</b>					
a	Federal net operating loss . . . . . 8a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b	Gambling income . . . . . 8b	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
c	Cancellation of debt . . . . . 8c	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d	Foreign earned income exclusion from federal Form 2555 . . . . . 8d	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	Taxable Health Savings Account distribution . . . . . 8e	<input type="radio"/>	<input type="radio"/>			
f	Alaska Permanent Fund dividends . . . 8f	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
g	Jury duty pay . . . . . 8g	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
h	Prizes and awards . . . . . 8h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
i	Activity not engaged in for profit income . . . . . 8i	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
j	Stock options . . . . . 8j	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . . 8k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
l	Olympic and Paralympic medals and USOC prize money . . . . . 8l	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
m	IRC Section 951(a) inclusion . . . . . 8m	<input type="radio"/>	<input type="radio"/>			
n	IRC Section 951A(a) inclusion . . . . . 8n	<input type="radio"/>	<input type="radio"/>			
o	IRC Section 461(l) excess business loss adjustment . . . . . 8o	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
p	Taxable distributions from an ABL account . . . . . 8p	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
z	Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>9</b>	<b>a</b> Total other income. Add lines 8a through 8z . . . . . 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b1	Disaster loss deduction from form FTB 3805V . . . . . 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V . . . . . 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 . . . . . 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b4	Student loan discharged due to closure of a for-profit school . . . . . 9b4	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>10</b>	<b>Total.</b> Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 (as applicable) in each column. See instructions. Go to Section C . . . . . 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040)	<b>A</b> Federal Amounts (taxable amounts from your federal tax return)	<b>B</b> Subtractions See instructions (difference between CA & federal law)	<b>C</b> Additions See instructions (difference between CA & federal law)	<b>D</b> Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	<b>E</b> CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>11</b> Educator expenses . . . . . <b>11</b>	<input type="radio"/>	<input type="radio"/>			
<b>12</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>12</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>13</b> Health savings account deduction . . . . . <b>13</b>	<input type="radio"/>	<input type="radio"/>			
<b>14</b> Moving expenses. Attach form FTB 3913. See instructions . . . . . <b>14</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>15</b> Deductible part of self-employment tax. See instructions . . . . . <b>15</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>16</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>16</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>17</b> Self-employed health insurance deduction. See instructions . . . . . <b>17</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>18</b> Penalty on early withdrawal of savings . . . . . <b>18</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>19a</b> Alimony paid. <b>b</b> Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/> . . . . . <b>19a</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>20</b> IRA deduction . . . . . <b>20</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>21</b> Student loan interest deduction . . . . . <b>21</b>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>22</b> Reserved for future use . . . . . <b>22</b>					
<b>23</b> Archer MSA deduction . . . . . <b>23</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>24 Other adjustments:</b>					
<b>a</b> Jury duty pay . . . . . <b>24a</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>b</b> Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . . <b>24b</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>c</b> Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . . <b>24c</b>	<input type="radio"/>	<input type="radio"/>			
<b>d</b> Reforestation amortization and expenses . . . . . <b>24d</b>	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
<b>e</b> Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . . <b>24e</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>f</b> Contributions to IRC Section 501(c)(18)(D) pension plans . . . . . <b>24f</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>g</b> Contributions by certain chaplains to IRC Section 403(b) plans . . . . . <b>24g</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>h</b> Attorney fees and court costs for actions involving certain unlawful discrimination claims . . . . . <b>24h</b>	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
<b>i</b> Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . . <b>24i</b>	<input type="radio"/>	<input type="radio"/>			
<b>j</b> Housing deduction from federal Form 2555 . . . . . <b>24j</b>	<input type="radio"/>	<input type="radio"/>			
<b>k</b> Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) . . . . . <b>24k</b>	<input type="radio"/>	<input type="radio"/>			
<b>z</b> Other adjustments. List type and amount. <input type="radio"/> . . . . . <b>24z</b>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section C — Adjustments to Income Continued		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)
25	Total other adjustments. Add lines 24a through 24z . . . . .	25				
26	Add line 11 through line 23 and line 25 in each column, A through E . . . . .	26				
27	<b>Total.</b> Subtract line 26 from line 10 in each column, A through E. See instructions. . . . .	27				

**Part III Adjustments to Federal Itemized Deductions**  
 Check the box if you did NOT itemize for federal but will itemize for California . . . . .  

<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
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**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses . . . . .	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 . . . . .	2			
3	Multiply line 2 by 7.5% (0.075) . . . . .	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 . . . . .	4			

**Taxes You Paid**

5a	State and local income tax or general sales taxes . . . . .	5a			
5b	State and local real estate taxes . . . . .	5b			
5c	State and local personal property taxes . . . . .	5c			
5d	Add line 5a through line 5c . . . . .	5d			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A . . . . .	5e			
	Enter the amount from line 5a, column B in line 5e, column B . . . . .				
	Enter the difference from line 5d and line 5e, column A in line 5e, column C . . . . .	5e			
6	Other taxes. List type <input checked="" type="radio"/> . . . . .	6			
7	Add line 5e and line 6 . . . . .	7			

**Interest You Paid**

8a	Home mortgage interest and points reported to you on federal Form 1098 . . . . .	8a			
8b	Home mortgage interest not reported to you on federal Form 1098 . . . . .	8b			
8c	Points not reported to you on federal Form 1098 . . . . .	8c			
8d	Mortgage insurance premiums . . . . .	8d			
8e	Add line 8a through line 8d . . . . .	8e			
9	Investment interest . . . . .	9			
10	Add line 8e and line 9 . . . . .	10			

**Gifts to Charity**

11	Gifts by cash or check . . . . .	11			
12	Other than by cash or check . . . . .	12			
13	Carryover from prior year . . . . .	13			
14	Add line 11 through line 13 . . . . .	14			

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions . . . . .	15			
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**Other Itemized Deductions**

16	Other—from list in federal instructions . . . . .	16			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C . . . . .	17			

18 **Total.** Combine line 17 column A less column B plus column C . . . . .  18

**Job Expenses and Certain Miscellaneous Deductions**

- 19** Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.  19
- 20** Tax preparation fees.  20
- 21** Other expenses- investment, safe deposit box, etc. List type  \_\_\_\_\_  21
- 22** Add line 19 through line 21  22
- 23** Enter amount from federal Form 1040 or 1040-SR, line 11  \_\_\_\_\_
- 24** Multiply line 23 by 2% (0.02). If less than zero, enter 0.  24
- 25** Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  25
- 26 Total Itemized Deductions.** Add line 18 and line 25.  26
- 27** Other adjustments. See instructions. Specify.  \_\_\_\_\_  27
- 28** Combine line 26 and line 27.  28
- 29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**
- |  |           |
|--|-----------|
| Single or married/RDP filing separately            | \$212,288 |
| Head of household                                  | \$318,437 |
| Married/RDP filing jointly or qualifying widow(er) | \$424,581 |
- No.** Transfer the amount on line 28 to line 29.
- Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29  29
- 30 Enter the larger of the amount on line 29 or your standard deduction listed below**
- |  |         |
|--|---------|
| Single or married/RDP filing separately. See instructions.             | \$4,803 |
| Married/RDP filing jointly, head of household, or qualifying widow(er) | \$9,606 |
- 30

**Part IV California Taxable Income**

- 1 California AGI.** Enter your California AGI from Part II, line 27, column E  1
- 2** Enter your deductions from line 30  2
- 3 Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, 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-  3
- 4 California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3  4
- 5 California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-  5