

California Adjustments — Nonresidents or Part-Year Residents

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
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Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2022.

During 2022:

- 1 My California (CA) Residency (Check one)
 a Myself: Nonresident Part-Year Resident Resident
 b Spouse: Nonresident Part-Year Resident Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input type="radio"/>	<input type="radio"/>
b I was in the military and stationed in (enter two letter code).	<input type="radio"/>	<input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . .	<input type="radio"/>	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/>	<input type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence).	<input type="radio"/>	<input type="radio"/>
6 The number of days I spent in CA for any purpose was:	<input type="radio"/>	<input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input type="radio"/>	<input type="radio"/>
8 Before 2022: I was a CA resident for the period of	<input type="radio"/>	<input type="radio"/>

Part II Income Adjustment Schedule	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	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)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b Household employee wages not reported on federal Form(s) W-2.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B — Additional Income from federal Schedule 1 (Form 1040)		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)
1	Taxable refunds, credits, or offsets of state and local income taxes.	<input type="radio"/>	<input type="radio"/>			
2 a	Alimony received. See instructions.	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3	Business income or (loss). See instructions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4	Other gains or (losses)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6	Farm income or (loss)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7	Unemployment compensation	<input type="radio"/>	<input type="radio"/>			
8	Other income:					
8 a	Federal net operating loss	<input type="radio"/> ()		<input type="radio"/>		
8 b	Gambling	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
8 c	Cancellation of debt	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 d	Foreign earned income exclusion from federal Form 2555	<input type="radio"/> ()		<input type="radio"/>		
8 e	Income from federal Form 8853	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 f	Income from federal Form 8889	<input type="radio"/>	<input type="radio"/>			
8 g	Alaska Permanent Fund dividends	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 h	Jury duty pay	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 i	Prizes and awards	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 j	Activity not engaged in for profit income	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 k	Stock options	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 l	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	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 m	Olympic and Paralympic medals and USOC prize money	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 n	IRC Section 951(a) inclusion	<input type="radio"/>	<input type="radio"/>			
8 o	IRC Section 951A(a) inclusion	<input type="radio"/>	<input type="radio"/>			
8 p	IRC Section 461(l) excess business loss adjustment	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8 q	Taxable distributions from an ABLE account	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 r	Scholarship and fellowship grants not reported on federal Form(s) W-2	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 s	Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d	<input type="radio"/> ()			<input type="radio"/>	<input type="radio"/>
8 t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 u	Wages earned while incarcerated	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
8 z	Other income. List type and amount. <input type="radio"/> _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9 a	Total other income. Add line 8a through line 8z.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

		A	B	C	D	E
Section B — Additional Income Continued		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)
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"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (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"/>
Section C — Adjustments to Income from federal Schedule 1 (Form 1040)						
11	Educator expenses 11	<input type="radio"/>	<input type="radio"/>			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>			
14	Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15	Deductible part of self-employment tax. See instructions 15	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans 16	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
17	Self-employed health insurance deduction. See instructions 17	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
18	Penalty on early withdrawal of savings 18	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
19	a Alimony paid. b Enter recipient's: SSN <input type="radio"/> _____ Last name <input type="radio"/> _____ 19a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20	IRA deduction 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21	Student loan interest deduction 21	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22	Reserved for future use 22					
23	Archer MSA deduction 23	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24	Other adjustments:					
a	Jury duty pay 24a	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input type="radio"/>	<input type="radio"/>			
d	Reforestation amortization and expenses 24d	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<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)
i	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 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j	Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>				
z	Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26	Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

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

A Federal Amounts (from federal Schedule A (Form 1040))
B Subtractions See instructions
C Additions See instructions

Medical and Dental Expenses See instructions.

1	Medical and dental expenses	<input checked="" type="radio"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11	<input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075)	<input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0	<input checked="" type="radio"/>	4			<input checked="" type="radio"/>

Taxes You Paid

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

Interest You Paid

8a	Home mortgage interest and points reported to you on federal Form 1098	<input checked="" type="radio"/>	8a			<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on federal Form 1098	<input checked="" type="radio"/>	8b			<input checked="" type="radio"/>
8c	Points not reported to you on federal Form 1098.	<input checked="" type="radio"/>	8c			<input checked="" type="radio"/>
8d	Reserved for future use		8d			
8e	Add line 8a through line 8c.	<input checked="" type="radio"/>	8e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
9	Investment interest.	<input checked="" type="radio"/>	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add line 8e and line 9.	<input checked="" type="radio"/>	10	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Gifts to Charity

11	Gifts by cash or check	<input checked="" type="radio"/>	11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check.	<input checked="" type="radio"/>	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year.	<input checked="" type="radio"/>	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13	<input checked="" type="radio"/>	14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Casualty and Theft Losses

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

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 **\$229,908**
 Head of household **\$344,867**
 Married/RDP filing jointly or qualifying surviving spouse/RDP **\$459,821**

No. Transfer the amount on line 28 to line 29. **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. **\$5,202**
 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP **\$10,404** **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**