# **540NR**

Nonresident Part-Year Resident Step by Step Example

# Scenario

## Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2022
- Spent the remainder of 2022 in CA
- Filing a 1040NR tax return for 2022
- Single

Sandy has the following income for 2022:

## Wages earned in California

\$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

(\$5,000 of the above is exempt on 1040NR from tax treaty)

 Wages earned in Pandora before 7/1/2022

\$8,000

Interest Income

\$500

2022

### California Nonresident or Part-Year Resident Income Tax Return



CALIFORNIA FORM

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2022

### California Nonresident or Part-Year Resident Income Tax Return

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CALIFORNIA FORM

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2022

### California Nonresident or Part-Year Resident Income Tax Return



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## California Nonresident or Part-Year Resident Income Tax Return



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# ?????

Questions?

# Next:

We need to fill out Schedule CA(540NR) before we can continue

See Handout Schedule CA (540NR)

## Scenario

## Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2022
- Spent the remainder of 2022 in CA
- Filing a 1040NR tax return for 2022
- Filing Status Single

Sandy has the following income for 2022:

## Wages earned in California \$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

 Wages earned in Pandora before 7/1/2022

\$8,000

Interest Income

\$500

2022

#### California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule. Name(s) as shown on tax return 123456789 SANDY EGGO Part | Residency Information, Complete all lines that apply to you and your spouse/RDP for taxable year 2022. My California (CA) Residency (Check one) a Myself: 

Nonresident 

Part-Year Resident Nonresident 

Part-Year Resident b Spouse: ( 2 a I was domiciled in (enter two letter code, see instructions) . . (0) ( b I was in the military and stationed in (enter two letter code)..... I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . . . . . became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) . I was a CA nonresident the entire year (enter state of residence)..... The number of days I spent in CA for any purpose was: ( Before 2022: I was a CA resident for the period of ..... C Income Adjustment Schedule n Section A - Income Federal Amounts Subtractions Additions Total Amounts CA Amounts (taxable amounts from See instructions See instructions (income earned or Using CA Law from federal Form 1040 or 1040-SR /difference between (difference between As If You Were a vour federal tax return) received as a CA CA & federal law) CA & federal law) **CA Resident** resident and income (subtract col. B from earned or received col. A; add col. C from CA sources to the result) as a nonresident) 1 a Total amount from federal Form(s) W-2, b Household employee wages not reported • 0 c Tip income not reported on line 1a. . . . 1c 0 d Medicaid waiver payments not reported 0 on federal Form(s) W-2. See instr..... 1d e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . . . . . . f Employer-provided adoption benefits • 0 from federal Form 8839, line 29..... 11 q Wages from federal Form 8919, line 6 . . 1q 0 h Other earned income. See instructions . . 1h 0 0 0 • i Nontaxable combat pay election. See instructions . . . . . . . . . . . . . . . . 1i z Add line 1a through line 1i . . . . . . . . 1z  $\odot$ • 2 Taxable interest. a 3 Ordinary dividends. See instructions. 0  $\odot$  $\odot$ 4 IRA distributions. See instructions. a ( ) 0 • • 5 Pensions and annuities. See instructions, a (

) • 6 Social security benefits. • 7 Capital gain or (loss). See instructions . . . 7 •

2022

#### California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

Important: Attach this schedule behind Form 540NB, Side 5 as a supporting California schedule. Name(s) as shown on tax return 123456789 SANDY EGGO Part I Residency Information, Complete all lines that apply to you and your spouse/RDP for taxable year 2022. My California (CA) Residency (Check one) a Myself: 

\_\_\_ Nonresident 

\_\_\_ Part-Year Resident 

\_\_\_ b Spouse: ( ) Nonresident Part-Year Resident Yourself 2 a I was domiciled in (enter two letter code, see instructions) FC 07,01, 2022 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move • I was a CA nonresident the entire year (enter state of residence)..... 184 I owned a home/property in CA (enter Y for Yes, N for No) . . . Before 2022: I was a CA resident for the period of ...... C Income Adjustment Schedule n Federal Amounts Subtractions Additions Total Amounts CA Amounts Section A - Income See instructions (income earned or (taxable amounts from See instructions Using CA Law from federal Form 1040 or 1040-SR As If You Were a (difference between (difference between vour federal tax return) received as a CA CA & federal law) CA & federal law) CA Resident resident and income (subtract col. B from earned or received col. A; add col. C from CA sources to the result) as a nonresident) 1 a Total amount from federal Form(s) W-2, b Household employee wages not reported • • 0 on federal Form(s) W-2..... c Tip income not reported on line 1a. . . . . 1c • • • d Medicaid waiver payments not reported 0 on federal Form(s) W-2. See instr..... 1d e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . . . . . . f Employer-provided adoption benefits • • • from federal Form 8839, line 29 . . . . . . 11 q Wages from federal Form 8919, line 6 . . 1q • h Other earned income. See instructions . . 1h • 0 • 0 Nontaxable combat pay election. See instructions ..... 0 z Add line 1a through line 1i . . . . . . . . . . ۹ 0 0 • 2 Taxable interest, a 3 Ordinary dividends. See instructions. 0 0 0  $\odot$ 4 IRA distributions. See instructions. a ( ) • 0 0 5 Pensions and annuities. See instructions, a ( • 6 Social security benefits. • 7 Capital gain or (loss). See instructions . . . 7 • 0

## Scenario

## Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2022
- Spent the remainder of 2022 in CA
- Filing a 1040NR tax return for 2022
- Single

Sandy has the following income for 2022:

## Wages earned in California \$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

(\$5,000 of the above is exempt on 1040NR from tax treaty. \$20,000 paid from Pandoran employer is not taxable by IRS.)

- Wages earned in Pandora before 7/1/2022
- Interest Income

\$8,000 \$500

#### California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR** 

2022 Important: Attach this schedule behind Form 540NR. Side 5 as a supporting California schedule. Name(s) as shown on tax return SSN or ITIN 123456789 SANDY EGGO Part 1 Residency Information, Complete all lines that apply to you and your spouse/RDP for taxable year 2022. 1 My California (CA) Residency (Check one) a Myself: 

Nonresident 

Part-Year Resident 

Resident b Spouse: Nonresident Part-Year Resident Resident 2 a I was domiciled in (enter two letter code, see instructions) 3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . . • FC 07, 01, 2022 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move). I was a CA nonresident the entire year (enter state of residence)..... 184 Before 2022: I was a CA resident for the period of C Income Adjustment Schedule Federal Amounts Subtractions Additions Total Amounts CA Amounts Section A - Income (taxable amounts from See instructions See instructions (income earned or Using CA Law from federal Form 1040 or 1040-SR As If You Were a (difference between (difference between voor federal fax return) received as a CA CA & federal law) CA & federal law) CA Resident resident and income (subtract col. B from earned or received col. A; add col. C from CA sources to the result) as a nonresident) 1 a Total amount from federal Form(s) W-2, b Household employee wages not reported • on federal Form(s) W-2..... • • c Tip income not reported on line 1a. . . . 1c d Medicaid waiver payments not reported on federal Form(s) W-2. See instr..... 1d 0  $\odot$ e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . . . . . f Employer-provided adoption benefits • from federal Form 8839, line 29 . . . . . . 11 q Wages from federal Form 8919, line 6 . . 1q 0 • h Other earned income. See instructions . . 1h 0 0  $\odot$ • i Nontaxable combat pay election. 0 See instructions ...... 1i z Add line 1a through line 1i . . . . . . . . 1z ۹ • • 2 Taxable interest. a 3 Ordinary dividends. See instructions. 0 0 ۱ 4 IRA distributions. See instructions. a ( ) 4b ( ) • 0 5 Pensions and annuities. See instructions, a 5b ( ) 0 6 Social security benefits. • 7 Capital gain or (loss). See instructions . . . 7 0

2022

Important: Attach this Name(s) as shown on tax re

SANDY

Part I Residency Infor During 2022:

- 1 My California (CA) Res a Myself: 

  Nonre
- 2 a I was domiciled in (e
- b I was in the military :
- I became a CA resident
- I became a CA nonresid
- I was a CA nonresident
- The number of days 1 s I owned a home/prope
- Before 2022: I was a C

Part II Income Adjusti Section A - Income

#### Reminder:

Total W-2 wages \$30,000

Reported to IRS \$25,000

Adjustment \$ 5,000

Other earned income:

Pandoran wages \$20,000 Earned in CA \$ 8,000 Earned in FC Pandoran wages

Total \$28,000

Other earned income reported to the IRS \$0

40NR

DULE

789

Resident

from federal					e earned or
		CA & federal law)	CA & federal law)	CA Resident (subtract col. B from col. A; add col. C to the result)	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	a 💿	•	•	•	•
on federal Form(s) W-2	b ( •	•	•	•	•
c Tip income not reported on line 1a 1	€ ●	•	•	•	•
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr 1	d •	•	•	•	•
e Taxable dependent care benefits from federal Form 2441, line 26 1	9	•	•	•	•
Employer-provided adoption benefits from federal Form 8839, line 29 1		•	•	•	•
g Wages from federal Form 8919, line 6 1		•	•	•	•
h Other earned income. See instructions 1 i Nontaxable combat pay election.	h 💿	•	•	•	•
See instructions	i		•	•	•
z Add line 1a through line 1i 1	z 💿	•	•	•	•
3 Ordinary dividends. See instructions.	b	•	•	•	•
4 IRA distributions. See instructions.	b ( )	•	•	•	•
5 Pensions and annuities. See instructions. a	•	•	•	•	•
6 Social security benefits.	• ●	•			
7 Capital gain or (loss). See instructions 7	•	•	•	•	•

Reminder: TAXABLE YEAR DULE 2022 40NR Total W-2 wages \$30,000 Important: Attach this Reported to IRS Name(s) as shown on tax re \$25,000 SANDY 789 Part I Residency Infor Adjustment \$ 5,000 During 2022: 1 My California (CA) Res a Myself: 

Monre Resident Other earned income: 2 a I was domiciled in (e b I was in the military: Pandoran wages \$20,000 Earned in CA 3 I became a CA resident I became a CA nonresion \$ 8,000 Earned in FC Pandoran wages I was a CA nonresident The number of days I s I owned a home/prope Total \$28,000 Before 2022: I was a C Other earned income reported to the IRS \$0 art II Income Adjusti Section A - Income e earned or from federal ed as a CA CA & federal law) CA & federal law) CA Resident resident and income (subtract col. B from earned or received col. A; add col. C from CA sources to the result) as a nonresident) 1 a Total amount from federal Form(s) W-2, b Household employee wages not reported ( 0 0 on federal Form(s) W-2..... • 0 0 • c Tip income not reported on line 1a. . . . . d Medicaid waiver payments not reported 1d 🔘 0 0 0 on federal Form(s) W-2. See instr..... e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . 1 Employer-provided adoption benefits ( • • 0 0 from federal Form 8839, line 29...... 11 • q Wages from federal Form 8919, line 6 . . 1g 0 0 0 • h Other earned income. See instructions . . 1h 0 0 i Nontaxable combat pay election. See instructions ..... 0 0 z Add line 1a through line 1i . . . . . . . . . ( 0 2 Taxable interest. a (\*)

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7 Capital gain or (loss). See instructions . . . 7

3 Ordinary dividends. See instructions.

4 IRA distributions. See instructions.

5 Pensions and annuities. See

instructions, a 

Social security benefits.

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2022

## California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

important: Attach this		11 340INH, Side 3 a	is a supporting ca	illornia scriedule.	1222	
SANDY					1 2 3	3456789
Part I Residency Inform	The state of the s	es that apply to you a	nd your spouse/RDP I	or taxable year 2022.	N .	
During 2022:						
1 My California (CA) Resid	dency (Check one)					
a Myself: O Nonre	sident • X Part-Year F	Resident  Resident	ent <b>b</b> Spous		t   Part-Year Re	
2 a I was domiciled in (er	nter two letter code, see in	nstructions)		Yourself	FC	Spouse/RDP
b I was in the military a	nd stationed in (enter two	o letter code)		<pre>  </pre>	•	100
3 I became a CA resident	(enter state of prior resid	ence and date (mm/d	d/yyyy) of move)	●FC 07, 01,	2022 •	//
4 I became a CA nonresid	ent (enter new state of re	sidence and date (mn	n/dd/yyyy) of move) .	•//	•	//
5 I was a CA nonresident	the entire year (enter stat	te of residence)		•	4 0 7	
	pent in CA for any purpos			<b>⊙</b>	184	
- 이번 ''()()()()()()()()()()()()()()()()()()(	ty in CA (enter Y for Yes,	그리는 이 나는 아이를 하는데 되는데 하나 있다.		<b>●</b>	N O	
8 Before 2022: I was a CA	A resident for the period of	of		●// ● / / /	/	/
Fart II Income Adjustn	ant Cabadula			C C		/
Part II Income Adjustn Section A — Income	ient Schedule	A Federal Amounts	B Subtractions	Additions	Total Amounts	CA Amounts
[ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [	form 1040 or 1040-SR	(laxable amounts from your lederal lax return)	See instructions	See instructions (difference between CA & federal law)	Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	(income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from fe			0	<ul><li>5,000</li></ul>	30 000	<b>⊙ 30,000</b>
box 1. See instruction b Household employee		<u> </u>		0,000	00,000	00,000
on federal Form(s) W		•	•	•	•	•
c Tip income not repor		•	•	•	•	•
d Medicaid waiver pay	ments not reported	•	•	•	•	•
on federal Form(s) W e Taxable dependent c	are benefits from					
federal Form 2441, I	ine 26 1e	•	<b>O</b>	•	•	•
f Employer-provided a from federal Form 8		•	•	•	•	•
g Wages from federal I		•	•	•	•	•
h Other earned income		<ul><li>0</li></ul>	<ul><li>0</li></ul>	28 000		©20,000
i Nontaxable combat p				© <b>20,000</b>	© 20,000	20,000
See instructions				•	•	•
z Add line 1a through	line 1i 1z	•	•	•	•	•
2 Taxable interest, a 🔍						
3 Ordinary dividends. S	Total W-2 v	wages \$30	0,000			
a •	The state of the s					
4 IRA distributions, See	Reported t	OINS <u>\$Z</u>	5,000			
5 Pensions and annuitie instructions. a	Adjustmen	t \$ :	5,000			
6 Social security benefit	Other corn	ed income				
a •	Other earn	ed income:				
7 Capital gain or (loss).	2 <u>0</u> 201112011	North Company	arranger and the second	-41127 P.202		
	Pandoran	wages \$20	0,000 Earne	ed in CA		
	Pandoran	wages \$ 8	8,000 Earne	ed in FC		
		9	50			
	Total	\$28	3,000			
	Total	Ψ20	-,000			
	Other carn	ed income	reported to	the IDS CO		
For Privacy Notice	Other carri	od moonie	roported to	ιιο πτο φο		e 1
Total Citizary Heavy	The state of the s					

# Scenario

## Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2022
- Spent the remainder of 2022 in CA
- Filing a 1040NR tax return for 2022
- Single

Sandy has the following income for 2022:

## Wages earned in California \$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

(\$5,000 of the above is exempt on 1040NR from tax treaty.

\$20,000 paid from Pandoran employer is not taxable by IRS.)

- Wages earned in Pandora before 7/1/2022
- Interest Income

\$8,000

\$500

2022

## California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

mportant: Attach this schedule behind F	orr	n 540NR, Side 5 a	s a supporting Ca	lifornia schedule.		
ame(s) as shown on tax return					SSN or IT	
SANDY EGGO						456789
Part   Residency Information. Complete all	line	s that apply to you a	nd your spouse/RDP I	for taxable year 2022.		
uring 2022:						
My California (CA) Residency (Check one)			020 92092000			
a Myself:   Nonresident   Part-Yea	ar R	esident 🔍 Reside	nt <b>b</b> Spous	se:   Nonresident	t ● Part-Year Res	
				Yourself	FC 0	Spouse/RDP
a I was domiciled in (enter two letter code, se		맛이 있는 것이 맛있다.		•	FC	·
b I was in the military and stationed in (enter		5 M - B. 아이스 시트 (100) : 100 (100) # 100 (100 (100) 100 (100)		● ● FC 07.04	2022	
I became a CA resident (enter state of prior re			****	●FC 07/01/	2022	
I became a CA nonresident (enter new state o				• //		//
I was a CA nonresident the entire year (enter: The number of days I spent in CA for any pur		7.1		<u> </u>	184 0	
I owned a home/property in CA (enter Y for Y				<u> </u>	N O	
Before 2022: I was a CA resident for the period		그리고 있는 것이 없는 것이 없는 것이 없는 것이 없는 것이다.		<ul><li>1</li></ul>	- 0 /	
DOING EGEE! I had a difficultation the point	-			<ul><li>i</li><li>j</li><li>j</li></ul>	· · · · · · · · · · · · · · · · · · ·	
art II Income Adjustment Schedule			В	C	D	E
art II Income Adjustment Schedule ection A — Income		Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
from federal Form 1040 or 1040-SF	8	(taxable amounts from	See instructions	See instructions	Using CA Law	(income earned or
nom reactar form 1040 or 1040 or	•	your federal fax refurn)	(difference between CA & federal law)	(difference between CA & federal law)	As If You Were a CA Resident	received as a CA resident and income
				ATTACEMENT OF THE PARTY.	(subtract col. B from	earned or received
					col. A; add col. C to the result)	from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2,		<b>●25,000</b>	<ul><li>0</li></ul>	5 000	30 000	<b>⊚30,000</b>
	1a	<b>⊚</b> 23,000	• 0	<b>● 5,000</b>	<b>●30,000</b>	<b>●30,000</b>
b Household employee wages not reported on federal Form(s) W-2	1b	•	•	•	•	•
하장 이 경기를 하지 않는데 하고 있다면 이 경기를 하고 있다면 하는데 되었다면 하는데 하는데 얼마나 되었다.	10	•	•	•	•	•
d Medicaid waiver payments not reported	2003					
	1d	•	•	•	•	•
e Taxable dependent care benefits from federal Form 2441, line 26	1e	•	•	•	•	•
f Employer-provided adoption benefits						
	11	50000 E	<u>•</u>	•	<u>•</u>	<u>•</u>
	19	-	<u>•</u>	•	•	•
	1h	<ul><li>U</li></ul>	<ul><li>0</li></ul>	<b>©28,000</b>	<b>28,000</b>	<b>② 20,000</b>
i Nontaxable combat pay election. See instructions	4:			•	•	•
z Add line 1a through line 1i	1000		•	•	•	•
		777			-	-
2 Taxable interest. a Ordinary dividende. See instructions	2b	•	•	•	•	•
a 🔍	3b	•	•	•	•	•
4 IRA distributions. See instructions.						
	4b	•	•	•	•	•
5 Pensions and annuities. See	200	~				
	5b	•	•	•	•	•
6 Social security benefits.						
	6b	•	•			

2022

## California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

nes that apply to you a			1 2 3	N 4 5 6 7 8 9
nes that apply to you a			123	1156780
nes that apply to you a				7430103
	nd your spouse/RDP I	or taxable year 2022.		
		74		
Resident  Reside	ent <b>b</b> Spous	e: 🖲 Nonresident	t 🖲 Part-Year Res	sident 🖲 Resident
		Yourself		Spouse/RDP
instructions)		•	FC	5 (1400) 100 (100 m)
vo letter code)			•	
idence and date (mm/do	d/yyyy) of move)	●FC 07/01/	2022 •	//
residence and date (mm	n/dd/yyyy) of move) .	•//	•	//
ate of residence)			•	
ose was:			184 •	
s, N for No)			N	-
l of				/
		<b>●</b> //	O/	/
A	В	С	D	E
Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
				(income earned or received as a CA
you would lak totally	CA & federal law)	CA & federal law)	CA Resident	resident and income
				from CA sources
			to the result)	as a nonresident)
25 000	a 0	~ 5 000	30 000	30 000
a <u>© 25,000</u>	•	9 3,000	000,000	000,000
b ( )	•	•	•	•
c (e)	•	•	•	•
d 🔍	•	•	•	•
	•	•	•	•
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g 💽	•			•
h (● <b>()</b>	<ul><li>0</li></ul>	<b>●28.000</b>	<b>●28.000</b>	<b>20,000</b>
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	-	2	•	0
			~	•
b • U	<b>● U</b>	<b>●</b> 500	<b>● 500</b>	<b>250</b>
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	Table 200 Con-			
	interes	I IS	Sandy	declares
	intonaih	lo l		
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to to	VOUR DI	ace of		
			days	or one-
	residen	CV.	The second second second	
	1001001	)	( nall 0	f the year
	e instructions) wo letter code). idence and date (mm/do residence and date (mm/do residence and date (mm date of residence). ose was: s, N for No) d of  A  Federal Amounts (taxable amounts from your federal tax return)  a  ②25,000 b c d e f g h ① i z ② b ① i b ③ i S S S S S S S S S S S S S S S S S S	instructions)  wo letter code).  idence and date (mm/dd/yyyy) of move)  residence and date (mm/dd/yyyy) of move).  tate of residence).  ose was:  s, N for No).  d of   Rederal Amounts (taxable amounts from your federal tax return)  a	Yourself  instructions)  wo letter code).  idence and date (mm/dd/yyyy) of move).  idence and date (mm/dd/yyyy) of move).  Interest is  intangible -  sourced/taxable  Interest is  intangible -  sourced/taxable  Interest is  intangible -  sourced/taxable  Sourced/taxable  Interest is  intangible -  sourced/taxable	reinstructions)  representations of the control of

		A	В	С	D	E
ection	n B — Additional Income from federal Schedule 1 (Form 1040)	Federal Amounts (laxable amounts from your federal lax 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)
	xable refunds, credits, or offsets of state and local income taxes	•	•			
2 a	Alimony received. See instructions 2a	•		•	•	•
Bu	usiness income or (loss). See instructions 3	•	•	•	•	•
	ther gains or (losses) 4	•	•	•	•	•
	ental real estate, royalties, partnerships, corporations, trusts, etc	•	•	•	•	•
	rm income or (loss)	•	<u></u>	0	<u></u>	•
	nemployment compensation	<u></u>	•			
	her income:			1		
5 V 03 T3 Z		<b>●</b> ( )		•		
b	Gambling	•	•		•	•
c		•	•	•	•	•
d	Foreign earned income exclusion from federal Form 2555	( )		•		
8		<b>•</b>		•	•	•
1	Income from federal Form 8889 81	•	•			
g	Alaska Permanent Fund dividends 8g	•			•	•
h	Jury duty pay	•			•	•
i	Prizes and awards 8i	•			•	•
i	Activity not engaged in for profit income 8j	•	Ť.		•	•
k	Stock options	•		•	•	•
1	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	•			•	•
m	Olympic and Paralympic medals and USOC prize money 8m	•				•
n	: 마음이 아이들은 아이들은 아이들은 아이들은 아이들은 아이들은 아이들은 아이들	•	•			
	200	•	•			
p	IRC Section 461(I) excess business	•	•	•	•	•
340		•			•	•
		•			•	•
S		<b>●</b> ( )			•	•
1	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan 8t	•			•	•
u	Wages earned while incarcerated 8u	•			•	•
z					V	
•		•	•	•	•	•
9 a	Total other income. Add line 8a	•	•	•	•	•

_		A	В	С	D	E
Sec	ction B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)		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		•		•	•
	b2 NOL deduction from form FTB 3805V		•		•	•
	b3 NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3	3	•		•	•
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	•	•	•	•	•
Sec	tion C — Adjustments to Income from federal Schedule 1 (Form 1040)			-	fluince	4.000
11		•	•			
	Certain business expenses of reservists, performing artists, and fee-basis					
	government officials	~	•	•	•	•
	Health savings account deduction 13	•	•			
		•		•	•	•
	Deductible part of self-employment tax. See instructions	•	•		•	•
	Self-employed SEP, SIMPLE, and qualified plans	•			•	•
17	Self-employed health insurance deduction. See instructions	•	•		•	•
	Penalty on early withdrawal of savings 18	•			•	•
19	a Alimony paid. b Enter recipient's: SSN ●					
				•	<b>O</b>	<b>O</b>
	IRA deduction	- Contract of the Contract of	0	•	<u>•</u>	<u> </u>
	Student loan interest deduction 21			•	•	•
	Reserved for future use 22			8.		
	Archer MSA deduction 23	•			•	0
24	Other adjustments: a Jury duty pay	<b>.</b>			•	•
	<ul> <li>Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for</li> </ul>					
	c Nontaxable amount of the value of	•	•	•	•	•
	Olympic and Paralympic medals and USOC prize money reported on line 8m 24	•	•		_	
	d Reforestation amortization and expenses	1 (1)	•		•	•
	e Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 246	₃ ⊚			•	•
	<ol> <li>Contributions to IRC Section 501(c)(18)(D) pension plans. 241</li> </ol>	•	•	•	•	•
	g Contributions by certain chaplains to IRC Section 403(b) plans		•	•	•	●
	h Attorney fees and court costs for actions involving certain unlawful	1 (1)			•	•

2		A	В	C	D	E
Sec	ction B — Additional Income Continued	Federal Amounts (laxable amounts fron your federal lax return		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 resulf)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
		)b1	•		•	•
		162	•		•	•
	b3 NOL from form FTB 3805Z, FTB 3807, or FTB 3809	063	•		•	•
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	<sub>0</sub> 25,000	<ul><li>0</li></ul>	<sub>®</sub> 33,500	<sub>®</sub> 58,500	<sub>®</sub> 50,250
Sec	ection C — Adjustments to Income from federal Schedule 1 (Form 104)	0)				
11	**************************************	1 (0)	•			
	Certain business expenses of reservists, performing artists, and fee-basis government officials		•	•	•	•
13	Health savings account deduction 1	3 💿	•			
14	Moving expenses. Attach form FTB 3913. See instructions	4 •		•	•	•
15	Deductible part of self-employment tax. See instructions	5 💿	•	( -	•	•
	Self-employed SEP, SIMPLE, and qualified plans	6 💿			•	•
17	Self-employed health insurance deduction. See instructions	7 💿	•		•	•
18	Penalty on early withdrawal of savings 1	8 💿			•	•
19	a Alimony paid. b Enter recipient's:  SSN   Last name   1	9a 💿				•
20	1	20 0	•	•	•	•
		n		•	0	•
		22				
23		3 •			•	•
24	Other adjustments:				•	•
	<ul> <li>Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for</li> </ul>	24b •	•	•	•	•
	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 2		•			
	d Reforestation amortization and	24d •	•		•	•
	e Repayment of supplemental unemployment benefits under the	24e			•	•
	Contributions to IRC     Section 501(c)(18)(D) pension plans 2	241	•	•	•	•
	q Contributions by certain chaplains to	24g <b>●</b>	•	•	•	•
	<ul> <li>Attorney fees and court costs for actions involving certain unlawful</li> </ul>	24h •			•	•

2			A	В	С	D	E
Ser	Continued	(taxa	ederal Amounts able amounts from r federal lax 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)
		9b1		•		•	•
		9b2		•		•	•
	b3 NOL from form FTB 3805Z, FTB 3807, or FTB 3809	963		•		•	•
10	I 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 💿	25,000	<ul><li>0</li></ul>	<sub>®</sub> 33,500	<sub>®</sub> 58,500	<sub>®</sub> 50,250
Se	ection C — Adjustments to Income from federal Schedule 1 (Form 104	10)					
11	Educator expenses	-		•	ĺ		ĺ
	2 Certain business expenses of reservists, performing artists, and fee-basis government officials			•	•	•	•
13	Health savings account deduction	13 💿		•			
14	Moving expenses. Attach form FTB 3913. See instructions	14 💿			•	•	•
15	Deductible part of self-employment tax.  See instructions.	15 📵		<b>⊙</b>		•	•
16	3 Self-employed SEP, SIMPLE, and qualified plans					•	•
17	7 Self-employed health insurance deduction.	17 💿		•		•	•
18	Penalty on early withdrawal of savings					•	•
19	a Alimony paid. b Enter recipient's: SSN ●						
~		198		•	<ul><li>●</li><li>Image: Image: Imag</li></ul>	<b>•</b>	<b>O</b>
	IRA deduction			•	•	<ul><li>●</li><li>●</li></ul>	<ul><li>●</li><li></li></ul>
		21 💿			9		<u> </u>
23		23 💿				•	•
	Other adjustments:	23			y.		
	a Jury duty pay	24a 🖲				•	•
	<ul> <li>Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for</li> </ul>						
	profit	246		<ul><li>●</li><li></li></ul>	•	•	•
	d Reforestation amortization and	24d		<u> </u>		•	•
	e Repayment of supplemental unemployment benefits under the	246				•	•
	f Contributions to IRC Section 501(c)(18)(D) pension plans			•	•	•	•
	q Contributions by certain chaplains to	24g 💿		•	•	•	•
	<ul> <li>Attorney fees and court costs for actions involving certain unlawful</li> </ul>	24h •				•	•

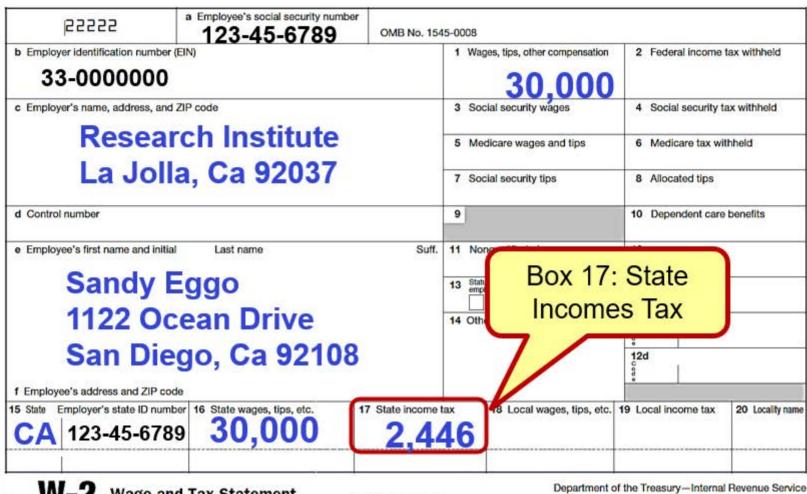
	Α	В	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax return)		Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
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	•	•			
j Housing deduction from federal Form 2555	•	•			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)				•	•
z Other adjustments. List type and amount.					
● 24z	•	•	•	•	•
25 Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
each column A through F 26	-	•	0	•	0
column, A through E. See instructions 27	<b>●25,000</b>	<ul><li>0</li></ul>	<b>⊚33,500</b>	<b>⊙ 58,500</b>	<u> </u>
Medical and Dental Expenses See instructions.  1 Medical and dental expenses	-SR, line 11 🖲				
3 Multiply line 2 by 7.5% (0.075)					•
Taxes You Paid		7475	La	Lo	
5a State and local income tax or general sales taxe				•	
5b State and local real estate taxes					
프로 - 프로그램 프로그램 나를 잃어지지 않는데 되었다. 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그			tribliana.		
5c State and local personal property taxes	**********	50			
5d Add line 5a through line 5c					
5d Add line 5a through line 5c	if married filing separa 5e, column B		•	•	•
5d Add line 5a through line 5c	if married filing separa 5e, column B		•	•	•
5d Add line 5a through line 5c	if married filing separa 5e, column B Jumn A in line 5e, colu			-25	with the same of t
5d Add line 5a through line 5c	if married filing separa 5e, column B Jumn A in line 5e, colu			•	•
5d Add line 5a through line 5c	if married filing separa 5e, column B Jumn A in line 5e, colu			•	•
5d Add line 5a through line 5c	if married filing separa 5e, column B lumn A in line 5e, colu			•	•
5d Add line 5a through line 5c	of married filing separa 5e, column B			•	<ul><li>•</li><li>•</li></ul>
5d Add line 5a through line 5c	of married filing separa 5e, column B	mn C 56		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d Add line 5a through line 5c	if married filing separa 5e, column B	mn C 56 7  1098 88 80 80 80		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d Add line 5a through line 5c	if married filing separa 5e, column B	mn C 56 7  1098 88 80 80 80		<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d Add line 5a through line 5c	of married filing separa 5e, column B	56 tely) in column A  mn C 56 7 1098 88 88 86 86		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d Add line 5a through line 5c.  5e Enter the smaller of line 5d or \$10,000 (\$5,000 in Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, colon 6 Other taxes. List type  7 Add line 5e and line 6.  Interest You Paid  Ba Home mortgage interest and points reported to 3b Home mortgage interest not reported to you on 3c Points not reported to you on federal Form 109 and Reserved for future use  Add line 8a through line 8c.  9 Investment interest.  10 Add line 8e and line 9.	if married filing separa 5e, column B Jumn A in line 5e, column 9 you on federal Form 1 federal Form 1098.	mn C 56  1098 88  86  86  1098 86		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
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Questions?

		Α	В	С	D	E
Sect	ion C — Adjustments to Income Continued	Federal Amounts (laxable 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 lo the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	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	•	•			
	j Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
	z Other adjustments. List type and amount.					
	● 24z	•	•	•	•	•
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
27	보고 하는 이 많은 이 이번 보고 있는데 이번 이번 이번 집에 되었다. 그런 사람들이 되었다면 하는데 되었다면 하는데 되었다면 되었다면 되었다면 하는데 되었다면 되었다면 하는데 되었다면 하는데 되었다면 하는데 되었다면 하는데 되었다면 하는데 되었다면 하는데 되었다면 되었다면 되었다면 되었다면 하는데 되었다면 되었다면 되었다면 되었다면 하는데 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면 되었다면	<b>●25,000</b>	<ul><li>0</li></ul>	●33.500	<b>⊙58,500</b>	<b>•50.250</b>
			S.F.		<u> </u>	
	t III Adjustments to Federal Itemized Dedu			A Federal Amounts (from federal Schedule A (Form 1040)	B Subtractions See instructions	C Additions See instructions
-	ck the box if you did NOT itemize for federal but will	itemize for Galifornia .	ОЦ	Schedule A (Form 1040)		
	lical and Dental Expenses See instructions.	8			19 9	
1	Medical and dental expenses					
1 2	Medical and dental expenses	-SR, line 11				
1	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11		3		
1 2 3 4	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more tha	SR, line 11		-		•
1 2 3 4 Taxe	Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid	SR, line 11		•		•
1 2 3 4 Taxe	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid  State and local income tax or general sales taxe	SR, line 11	5		•	•
1 2 3 4 Taxe	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid  State and local income tax or general sales taxe State and local real estate taxes  State and local personal property taxes	SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses  Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid  State and local income tax or general sales taxe State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.	SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid  State and local income tax or general sales taxe State and local real estate taxes  State and local personal property taxes	SR, line 11 .			•	•
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1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11  In line 1, enter 0  If married filing separate, column B	56			
1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11  In line 1, enter 0  If married filing separa 5e, column B  Jumn A in line 5e, column B	5a		•	•
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11  In line 1, enter 0  If married filing separa 5e, column B  Jumn A in line 5e, column B	5a		•	<ul><li>O</li><li>O</li><li>O</li></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11  In line 1, enter 0  If married filing separate, column B  umn A in line 5e, column b  you on federal Form	5a 5		•	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that is You Paid  State and local income tax or general sales taxe State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column to the column of the fermion of the	SR, line 11 .   n line 1, enter 0	5a 5		•	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte	Medical and dental expenses  Enter amount from federal Form 1040 or 10	sR, line 11  In line 1, enter 0  If married filing separa  Se, column B  Iumn A in line 5e, column  I you on federal Form  In federal Form 1098	5a		•	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11  In line 1, enter 0  If married filing separa  5e, column B  umn A in line 5e, column B  you on federal Form 1098	5a 5		<ul><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that is You Paid  State and local income tax or general sales taxe state and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column taxes. List type  Add line 5e and line 6  Test You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 109 Reserved for future use  Add line 8a through line 8c.	SR, line 11 .   In line 1, enter 0	5a 5		<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid  State and local income tax or general sales taxe State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 109 Reserved for future use  Add line 8a through line 8c.  Investment interest.	SR, line 11  In line 1, enter 0  If married filing separa  Se, column B  Iumn A in line 5e, column  I you on federal Form  In federal Form 1098	5a 5		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9 110	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that as You Paid  State and local income tax or general sales taxes State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is enter the amount from line 5a and line 5e, col Other taxes. List type  Add line 5e and line 6.  Test You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.	SR, line 11  In line 1, enter 0  If married filing separa  Se, column B  Iumn A in line 5e, column  I you on federal Form  In federal Form 1098	5a 5		<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 6fift:	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that is You Paid  State and local income tax or general sales taxed State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column taxes. List type  Add line 5e and line 6.  Test You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 105 Reserved for future use  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.	SR, line 11 .   In line 1, enter 0	5a 5		<ul> <li>•</li> <li>•&lt;</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 3e 9 10 Gift: 11	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that is You Paid  State and local income tax or general sales taxed State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column to the taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 109 Reserved for future use  Add line 8a through line 8c  Investment interest.  Add line 8e and line 9  s to Charity  Gifts by cash or check	SR, line 11  In line 1, enter 0  In line 2, column 3  In line 5e, column 4 in line 5e, column 4 in line 5e, column 5 in federal Form 1098  In line 1, enter 0  In line 1, enter 0  In line 1, enter 0  In line 3, column 4 in line 5e, column 5 in federal Form 1098	1098 86 86 86 86 10 10 11		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8e 9 10 Gift: 11 12	Medical and dental expenses  Enter amount from federal Form 1040 or 10	SR, line 11  In line 1, enter 0  If married filing separa 5e, column B  umn A in line 5e, column B  you on federal Form 1098  18	5a 5		<ul> <li>•</li> <li>•&lt;</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 3e 9 10 Gift: 11	Medical and dental expenses  Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more that is You Paid  State and local income tax or general sales taxed State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column to the taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 109 Reserved for future use  Add line 8a through line 8c  Investment interest.  Add line 8e and line 9  s to Charity  Gifts by cash or check	SR, line 11 .   In line 1, enter 0	1098 886 86 86 86 10 12 12 12 12 12 12 12 12 12 12 12 12 12		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>

		A	В	C	D	E
	C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax return)		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 lo the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
in	ttorney fees and court costs you paid in onnection with an award from the IRS for formation you provided that helped the RS detect tax law violations	•	•			
	ousing deduction from federal	•	•			
6	xcess deductions of IRC Section 67(e) xpenses from federal Schedule K-1 Form 1041)				•	•
<b>z</b> 0	ther adjustments. List type and amount.					
•_	24z	•	•	•	•	•
throu	other adjustments. Add line 24a ugh line 24z	•	•	•	•	•
each	line 11 through line 23 and line 25 in column, A through E	<u>•</u>	•	•	•	•
	Subtract line 26 from line 10 in each mn, A through E. See instructions 27	<b>● 25,000</b>	<ul><li>0</li></ul>	<b>33.500</b>	<b>● 58,500</b>	·50.250
2 Ente 3 Mul	dical and dental expenses	-SR, line 11				•
axes Yo						
5a Stat	e and local income tax or general sales tax	es		•	•	
5b Stat	e and local real estate taxes		51			
5c Stat	e and local personal property taxes		50	•		
	line 5a through line 5c			1 🗨		
	er the smaller of line 5d or \$10,000 (\$5,000					
	er the amount from line 5a, column B in line er the difference from line 5d and line 5e, co				•	•
					•	<u> </u>
	line 5e and line 6				•	•
	You Paid					
a Hon	ne mortgage interest and points reported to	you on federal Form	10988	•		•
b Hon	ne mortgage interest not reported to you o	n federal Form 1098		•		•
e Poir	nts not reported to you on federal Form 109	98		•		•
	erved for future use					
	line 8a through line 8c			and the same	•	<u>•</u>
	estment interest			madition .	•	•
	line 8e and line 9	cessos con escapación a cesso en ce			•	•
ifts to C	MINISTER STATE OF THE PARTY OF		20	I e	10	
4 45141			11		•	<ul><li>•</li></ul>
	s by cash or check				0	
2 Oth	er than by cash or check		12	en Signa	0	•
2 Oth				•	<ul><li></li><li></li><li></li></ul>	<ul><li>•</li><li>•</li><li>•</li></ul>

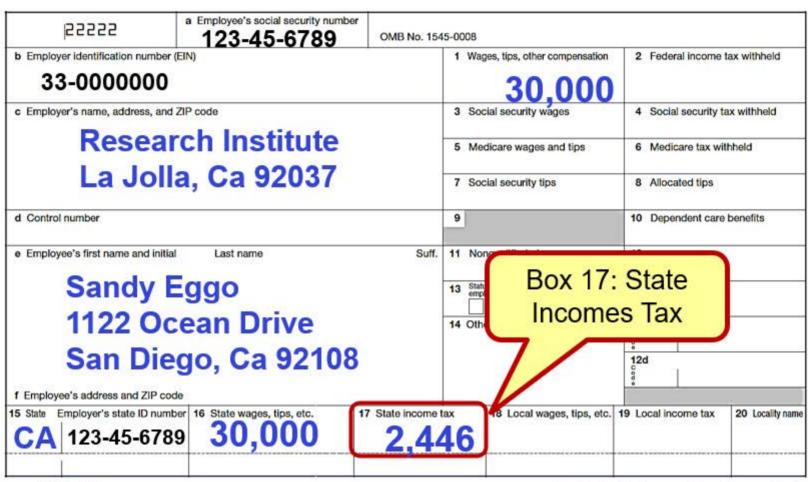


Form W-2 Wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

2022

**Total Itemized Deductions:** 



orm W-2 Wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

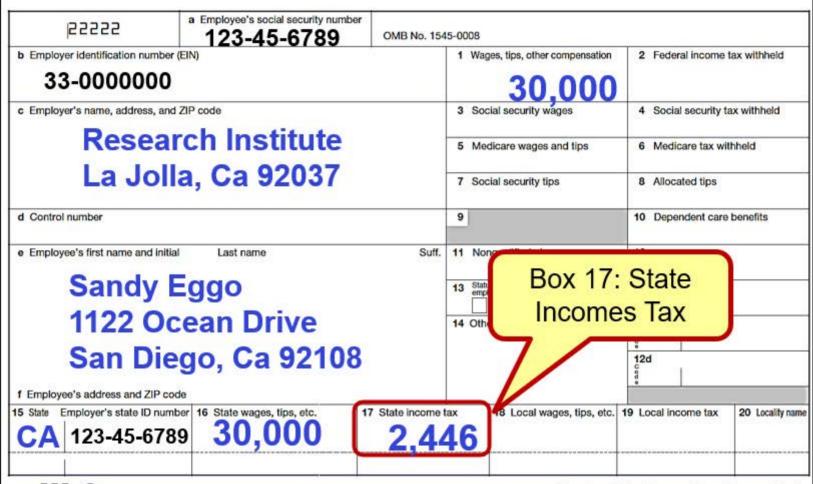
2022

Department of the Treasury-Internal Revenue Service

### **Total Itemized Deductions:**

State Income Tax

\$2,446



Form W-2 Wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

2022

Department of the Treasury-Internal Revenue Service

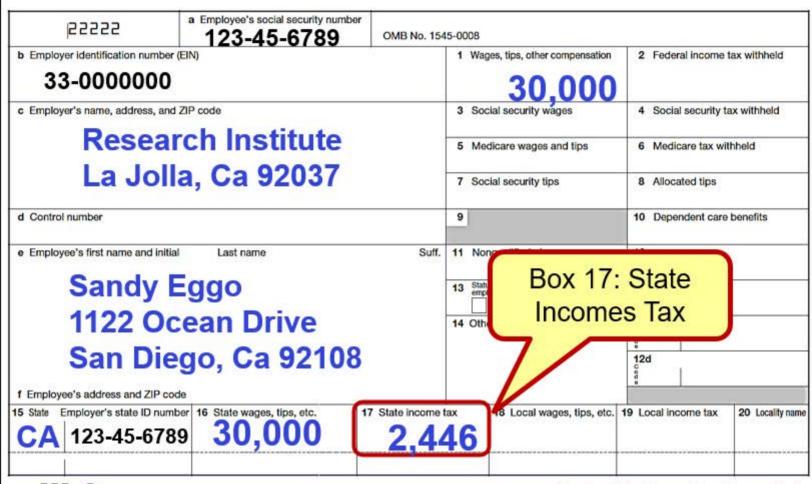
#### **Total Itemized Deductions:**

State Income Tax \$2,446



During 2022, Sandy donated \$75 to The Puppy Program.





Form W-2 Wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

2022

Department of the Treasury-Internal Revenue Service

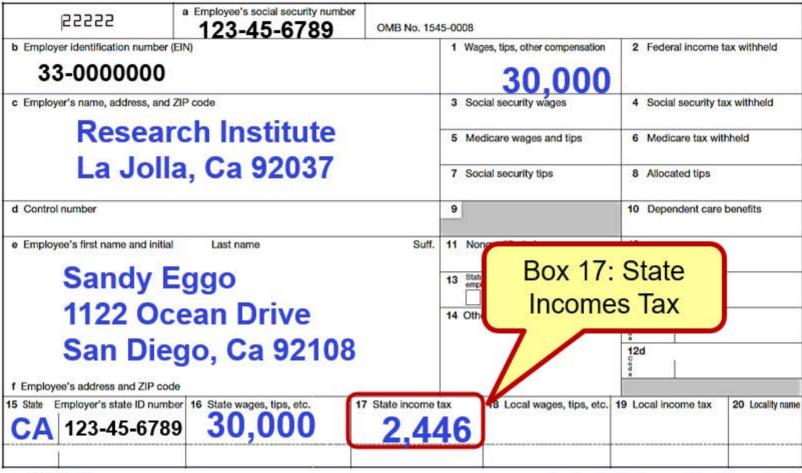
#### **Total Itemized Deductions:**

State Income Tax \$2,446
Charitable Donation \$ 75



During 2022, Sandy donated \$75 to The Puppy Program.





wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

2022

Department of the Treasury-Internal Revenue Service

#### **Total Itemized Deductions:**

State Income Tax \$2,446
Charitable Donation \$ 75
Total \$2,521



During 2022, Sandy donated \$75 to The Puppy Program.



		A	В	C	D	E
Section	C — Adjustments to 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)
- 1	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	•	•			
i	Housing deduction from federal Form 2555	•	•			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
z	Other adjustments. List type and amount.					
•	24z	•	•	•	•	•
25 To	tal other adjustments. Add line 24a rough line 24z	•	•	•	•	•
26 Ad ea	d line 11 through line 23 and line 25 in ch column, A through E	•	•	•	•	•
27 To	tal. Subtract line 26 from line 10 in each lumn, A through E. See instructions 27	<b>25,000</b>	<ul><li>0</li></ul>	<b>33,500</b>	<ul><li>58 500</li></ul>	• 50 250
	mini, A through L. Occ matruotions, 27	<u> </u>		00,000	B Subtractions See instructions	00,200
Medica 1 N 2 E	the box if you did NOT itemize for federal but will all and Dental Expenses See instructions.  Idedical and dental expenses	-SR, line 11		1 2 3		
4 S	ubtract line 3 from line 1, If line 3 is more tha			•		•
	You Paid			_		<u> </u>
5a S	tate and local income tax or general sales tax	es		•	•	
5b S	tate and local real estate taxes		5	•		
	tate and local personal property taxes			0.000		
	dd line 5a through line 5c			i  <u>•</u>		
	nter the smaller of line 5d or \$10,000 (\$5,000					
	nter the amount from line 5a, column B in line nter the difference from line 5d and line 5e, co				•	•
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	dd line 8a through line 8c				•	•
	evestment interest			and the same of th	•	<u></u>
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11 G	ifts by cash or check		11	1 💿	•	•
	ON TO BE SO WE		are representative and accompany		•	•
	ther than by cash or check			2		
12 0	ther than by cash or checkarryover from prior year				0	•

Saa!		Α	В	C	D	E
ouci	ion C — Adjustments to 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)
	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	•	•			
	Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
29	z Other adjustments. List type and amount.					
3	● 24z	•	•	•	•	•
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
27		<b>25,000</b>		<b>33,500</b>	<b>58 500</b>	50 250
- 0	column, A timough L. See manucions 27	<u>© 20,000</u>	<u> </u>	900,300	© 00;000	00,200
	** III Adjustments to Federal Itemized Dedu isk the box if you did NOT itemize for federal but will			A Federal Amounts (from tederal Schedule A (Form 1040)	B See instructions	C Additions See instructions
THE RESERVE	lical and Dental Expenses See instructions.	Herritze for Gamorina .				
	CALLED THE PARTY OF THE PARTY O				I	
1	Medical and dental expenses					
2						
3	Multiply line 2 by 7.5% (0.075)			•		•
Taxe	es You Paid	it little 1, enter 0. ,				
			5.0	<b>2,446</b>	•	
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5b	State and local real estate taxes		5t	•		
5b 5c	State and local real estate taxes  State and local personal property taxes					
5b 5c 5d	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c					
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5b 5c 5d	State and local real estate taxes	if married filing separa 5e, column B			•	•
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5b 5c 5d 5e 6 7	State and local real estate taxes	if married filing separa 5e, column B lumn A in line 5e, colu	50 50 50 50 50 50 50 50 50 50 50 50 50 5		• •	•
5b 5c 5d 5e 6 7	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c	if married filing separa 5e, column B lumn A in line 5e, colu	5t 5		• •	<ul><li>•</li><li>•</li></ul>
5b 5c 5d 5e 6 7	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,000 in the smaller of line 5a, column B in line in the Enter the difference from line 5d and line 5e, column to the taxes. List type   Add line 5e and line 6  Test You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or	if married filing separa 5e, column B lumn A in line 5e, colu o you on federal Form n federal Form 1098.	51 56 56 56 56 56 56 56 56 56 56 56 56 56		• •	• •
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		A	В	C	D	E
Sectio	n C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax return)		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	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	•	•			
i	Housing deduction from federal Form 2555	•	•			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
z	Other adjustments. List type and amount.					
•	24z	•	•	•	•	•
25 To	tal other adjustments. Add line 24a rough line 24z	•	•	•	•	•
ea	en eeneman in the end of the end	•	•	•	•	•
27 To	tal. Subtract line 26 from line 10 in each lumn, A through E. See instructions 27	<b>25,000</b>	• 0	33 500		a 50 250
- 00	namm, A through L. See matractions 27	25,000		00,500	00,000	00,200
2 E 3 N 4 S	Medical and dental expenses	-SR, line 11		2 3		•
	You Paid			0 2 446		
	tate and local income tax or general sales tax				•	
	tate and local real estate taxes					
	tate and local personal property taxes					
	dd line 5a through line 5c					
	inter the smaller of line 5d or \$10,000 (\$5,000) inter the amount from line 5a, column B in line					
	inter the difference from line 5d and line 5e, co				•	•
					•	•
7 A	dd line 5e and line 6			7 <b>•</b>	•	•
Intere	st You Paid					K-1
8a H	fome mortgage interest and points reported to	you on federal Form	1098 8	•		•
8b H	fome mortgage interest not reported to you or	n federal Form 1098		•		•
Bc P	oints not reported to you on federal Form 109	98		•		<u> </u>
	Reserved for future use					
	dd line 8a through line 8c			en-Structure	•	0
	nvestment interest			4000	•	•
	dd line 8e and line 9	overen en e			•	<b>O</b>
	o Charity		95	lo 75		
	iffts by cash or check			The state of the s	<u> </u>	•
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	그리면 하다 하다 그래요? 그리고 그리고 있는데 그리고 있는데 그리고 있는데 그리고 있다.			(0)	(2)	(3)
13 0	arryover from prior yeardd line 11 through line 13			ACCUPATION NAMED IN	•	<ul><li></li><li></li></ul>

Sec		A	В	C	D	E
	tion C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax return)		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 lo the result)	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	•	•			
	j Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	20			•	•
	z Other adjustments. List type and amount.					
	● 24z	•	•	•	•	•
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in	•	•	•	•	•
27	m	<b>● 25,000</b>	<ul><li>0</li></ul>	●33,500	<ul><li>58.500</li></ul>	<ul><li>50.250</li></ul>
				200		
Pa Che	rt III Adjustments to Federal Itemized Dedu ck the box if you did NOT itemize for federal but wil	ctions Litemize for California .	<b>●</b> □	A Federal Amounts (from federal Schedule A (Form 1040)	B Subtractions See instructions	C Additions See instructions
FIRST CASE	dical and Dental Expenses See instructions.	Troming for games and				
1	Medical and dental expenses	•				
2	Enter amount from federal Form 1040 or 1040					
3	Multiply line 2 by 7.5% (0.075)			3		
4	Subtract line 3 from line 1, If line 3 is more that			•		•
Tax	es You Paid					
5a	State and local income tax or general sales tax	es		<b>● 2,446</b>	•	
5b	State and local real estate taxes					
	State and local personal property taxes					
		CHEST REPORTS TO SERVICE STREET, THE				
5d	Add line 5a through line 5c					
5d	Add line 5a through line 5c		50			
5d	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line	if married filing separa 5e, column B	tely) in column A	1 •		
5d	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co	if married filing separa 5e, column B lumn A in line 5e, colu	tely) in column A	1 <b>(</b>	•	•
5d	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type	if married filing separa 5e, column B lumn A in line 5e, colu			•	•
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5d 5e 6 7	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6	if married filing separa 5e, column B lumn A in line 5e, colu	tely) in column A		•	<ul><li>0</li><li>0</li></ul>
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5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9 10 Gitt	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6	if married filing separa 5e, column B	1098 88 86 86 11		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>

0		A	В	C	D	E
secti	on C — Adjustments to 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)
'	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	•	•			
İ	Housing deduction from federal Form 2555	•	•			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
z	Other adjustments. List type and amount.					
(	• 24z	•	•	•	•	•
25 T	otal other adjustments. Add line 24a hrough line 24z	•	•	•	•	•
26 A	dd line 11 through line 23 and line 25 in ach column, A through E	•	•	•	<b>●</b>	<b>⊚</b>
27 T	otal. Subtract line 26 from line 10 in each olumn, A through E. See instructions 27	<ul><li>25,000</li></ul>	<ul><li>0</li></ul>	<b>⊚33,500</b>	· 58 500	· 50 250
_					000,000	
2 3 4	Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more tha	-SR, line 11		8		•
	s You Paid		11.5	0.110		
5a	State and local income tax or general sales tax	BS		<b>2,446</b>	2,446	
5b	State and local real estate taxes		51	0		
5c	State and local personal property taxes	na na na na nanana ana na na na na na na		1/4		
5d	Add line 5a through line 5c		50			
5d 5e	Enter the smaller of line 5d or \$10,000 (\$5,000	f married filing separa	tely) in column A			
5d 5e	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line	f married filing separa 5e, column B	tely) in column A	0	•	•
5d 5e	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co	if married filing separa 5e, column B lumn A in line 5e, colu	tely) in column A		•	<ul><li>•</li><li>•</li></ul>
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5d 5e 6 7	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6.	if married filing separa 5e, column B lumn A in line 5e, colu	tely) in column A		•	•
5d 5e 6 7 Interes	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type   Add line 5e and line 6	if married filing separa 5e, column B lumn A in line 5e, colu	56 tely) in column A		•	•
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5d 5e 6 7 Interes 8a 8b 8c 8d	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6.  Best You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 108	of married filing separa 5e, column B	1098 88		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d 5e 6 7 Intere 8a 8b 8c 8d 8e	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6	of married filing separa 5e, column B	1098 86 86 86 86		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d 5e 6 7 Interes 8a 8b 8c 8d 8e 9	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6	of married filing separa 5e, column B	1098 86 86 86		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
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5d 5e 6 7 Interes 8a 8b 8c 8d 8e 9 10 Gifts	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6.  Bust You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 10st Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.  to Charity  Gifts by cash or check.	f married filing separa 5e, column B	1098 86 86 86 10	<ul> <li>0</li> <li>0&lt;</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>
5d 5e 6 7 Interes 8a 8b 8c 8d 8e 9 10 Gifts	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6.  Est You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 10st Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.	f married filing separa 5e, column B	1098 86 86 86 10	<ul> <li>0</li> <li>0&lt;</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
5d 5e 6 7 Interv 8a 8b 8c 8d 8e 9 10 Gifts 11	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type  Add line 5e and line 6.  Bust You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 10st Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.  to Charity  Gifts by cash or check.	f married filing separa 5e, column B	1098 886 866 100 110 110 110 110 110 110 110 110 1	© 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>

Par	t III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedure A (Form 1046))	B Subtractions See instructions	C Additions See instructions
Cası	alty and Theft Losses			0.0
15	Casualty or theft loss(es) (other than net qualified disaster losses).			
	Attach federal Form 4684. See instructions	•	•	•
Othe	r Itemized Deductions	1000	7	
16	Other—from list in federal instructions			<u> </u>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<b>2,521</b>	2.446	<u> </u>
18	Total. Combine line 17 column A less column B plus column C		18	75
Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses: job travel, union dues, job education, etc.		1	
	Attach federal Form 2106 if required. See instructions			
20	Tax preparation fees			
21	Other expenses: investment, safe deposit box, etc. List type    21			
22	Add line 19 through line 21			
23	Enter amount from federal Form 1040 or 1040-SR, line 11 🔘		1	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0			
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.		🕥 25	i
26	Total Itemized Deductions. Add line 18 and line 25.		• 26	
27	Other adjustments. See instructions. Specify.			
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 fi	iling 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.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	ONR), 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	
_	t IV California Taxable Income			0
	California AGI. Enter your California AGI from Part II, line 27, column E			C.
	Enter your deductions from line 30		100	
0	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540Nf			
	zero, enter -0			E.

Pa	* Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule / (Form 1040))	B Subtractions Set instructions	C Additions See instructions
Cas	ualty and Theft Losses	-111		
15	Casualty or theft loss(es) (other than net qualified disaster losses).  Attach federal Form 4684. See instructions	•	•	•
Oth	er Itemized Deductions			
16	Other—from list in federal instructions		0	<u> </u>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	2,521	<b>2.446</b>	<u> </u>
18	Total. Combine line 17 column A less column B plus column C			75
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			
20	Tax preparation fees			
21	Other expenses: investment, safe deposit box, etc. List type   21			
22	Add line 19 through line 21		]	
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		j	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.			5
26	Total Itemized Deductions. Add line 18 and line 25.			75
27	Other adjustments. See instructions. Specify.		⊙2	7
28	Combine line 26 and line 27.			8
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your fi	ling status?		
	Single or married/RDP filing separately	229,908		
	Head of household\$			
	Married/RDP filing jointly or qualifying surviving spouse/RDP \$	459,821		
	No. Transfer the amount on line 28 to line 29.			-
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	NR), line 29	• 2	9
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	⊙3	0
Pa	t IV California Taxable Income	111.111.	111.	-111 111 111
1	California AGI. Enter your California AGI from Part II, line 27, column E			1
2	Enter your deductions from line 30	<u>•</u> 2_		
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry			
B	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			3
	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			4
9	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NF zero, enter -0-		and the same of th	5
	AND AND THE REPORT AND			•

Pa	* Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Scheduls A (Form 1040))	B Subtractions See instructions	C Additions See instructions
as	ualty and Theft Losses	.197-110		A 110
15	Casualty or theft loss(es) (other than net qualified disaster losses).			
	Attach federal Form 4684. See instructions	•	•	●
Oth	er Itemized Deductions			To
16	Other—from list in federal instructions		0 110	<u> </u>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	2,521	2.446	9
18	Total. Combine line 17 column A less column B plus column C			75
Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses: job travel, union dues, job education, etc.	F	1	
	Attach federal Form 2106 if required. See instructions			
20	Tax preparation fees			
21	Other expenses: investment, safe deposit box, etc. List type   21			
22	Add line 19 through line 21 ② 22		# # # # # # # # # # # # # # # # # # #	
23	Enter amount from federal Form 1040 or 1040-SR, line 11		1	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		and a second	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.			Alf.
26	Total Itemized Deductions. Add line 18 and line 25.			75
27	Other adjustments. See instructions. Specify.			1
28	Combine line 26 and line 27.		• 2	3
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your fil	ling status?		
	Single or married/RDP filing separately	229,908		
	Head of household	344,867		
	Married/RDP filing jointly or qualifying surviving spouse/RDP	159,821		
	No. Transfer the amount on line 28 to line 29.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540)	NR), line 29	• 25	
30	Enter the larger of the amount on line 29 or your standard deduction listed below:			
	다른 사람들은 사람들은 사람들이 되었다. 그런 사람들은 사람들은 사람들은 사람들은 사람들은 사람들이 되었다.	\$5,202		
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$10,404	• за	
Pa	rt IV California Taxable Income			11 11 11
1	California AGI. Enter your California AGI from Part II, line 27, column E			1
2	Enter your deductions from line 30			
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry t			
A	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR			
-	zero, enter -0-		atta.	5

Pai	t III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form. 1040))	B Subtractions Set instructions	C Additions See instructions
Cas	raity and Theft Losses	L was south		1
15	Casualty or theft loss(es) (other than net qualified disaster losses).		I	I
10	Attach federal Form 4684. See instructions		•	•
Othe	r Itemized Deductions			10
16	Other—from list in federal instructions	•	<b>(a)</b>	•
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C		2.446	ledoor
18	Total. Combine line 17 column A less column B plus column C		10	75
Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses: job travel, union dues, job education, etc.		1	
	Attach federal Form 2106 if required. See instructions			
20	Tax preparation fees			
21	Other expenses: investment, safe deposit box, etc. List type    21			
22	Add line 19 through line 21 ② 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			
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.		25	5
26	Total Itemized Deductions. Add line 18 and line 25.			75
27	Other adjustments. See instructions. Specify.		⊙27	
28	Combine line 26 and line 27.		• 28	s
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your fi	ling 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.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	NR), 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		5,202
Pai	t IV California Taxable Income	and the same		
1	California AGI. Enter your California AGI from Part II, line 27, column E			
2	Enter your deductions from line 30	<u>•</u> 2_		
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry			
2	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0			
	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NF			
9	California Taxable income. Subtract line 4 from line 1. Transfer this amount to Form 540NF zero, enter -0-	[일] [[일] [[일] [[일] [[] [[] [[] [[] [[] [	after the second	

Par	rt III Adjustments to Federal Itemized Deductions	A Federal Am	ounts   D Subtra	ctions C	Additions
· a	Continued	A (from federa (Form 1040)	Schedule A B See inc	Inuctions 6	See instructione
Cas	ualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses).				
	Attach federal Form 4684. See instructions	15 💿	•	•	
Oth	er Itemized Deductions	855555	The Late In-	1000000	
16	Other—from list in federal instructions		(0)	<ul><li>•</li></ul>	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17 💿 2	,521 💿 2	.446	
18	Total. Combine line 17 column A less column B plus column C			• 18	75
Job	Expenses and Certain Miscellaneous Deductions				
19	Unreimbursed employee expenses: job travel, union dues, job education, etc.				
		<ul><li>19</li></ul>			
20	Tax preparation fees.				
20	rax preparation rees.	● 20			
21	Other expenses: investment, safe deposit box, etc. List type	€ 21			
22	Add line 19 through line 21	<b>●</b> 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				
26	Total Itemized Deductions. Add line 18 and line 25.			🖭 26	75
27	Other adjustments. See instructions. Specify.			• 27	
28	Combine line 26 and line 27.			• 28	
29	Is your tederal 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.				
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule Co	A (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	***		000	5,202
	surviving spouse/RDP	\$10,404		030	0,202
	rt IV California Taxable Income				- 111
				1	
	Enter your deductions from line 30		② 2	9	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D.		(A) 2		
A	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			4	
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form				
5	zero, enter -0-			5	

Secti		A	В	C	D	Ē
3300	ion C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax return)		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)
,	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	•	•			
j	Housing deduction from federal Form 2555	•	•			
1	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
7	Other adjustments. List type and amount.					
(	● 24z	•	•	•	•	•
t	anough the E-territorian transfer to	•	•	•	•	•
6		<u>•</u>	•	•	<b>●</b>	•
27 ]	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<ul><li>25,000</li></ul>	• 0		<b>●58.500</b>	•50.250
	t III Adjustments to Federal Itemized Dedu	· · · · · ·	3		B Subtractions See instructions	
Medi 1	k the box if you did NOT itemize for federal but will ical and Dental Expenses See instructions.  Medical and dental expenses					
2	Enter amount from federal Form 1040 or 1040	The state of the s				
	Multiply line 2 by 7.5% (0.075)					•
**	Subtract line 3 from tine 1. If time 3 is more tha	il lille 1, elitel O				
_						
Taxe	s You Paid				o 2446	
Taxe 5a	s You Paid State and local income tax or general sales tax	es	50	<b>2,446</b>	<ul><li>2,446</li></ul>	
Taxe 5a 5b	s You Paid  State and local income tax or general sales tax  State and local real estate taxes	88	50	2,446	<b>● 2,446</b>	
Taxe 5a 5b 5c	s You Paid  State and local income tax or general sales tax  State and local real estate taxes	98		2,446	<ul><li>2,446</li></ul>	
5a 5b 5c 5d	s You Paid  State and local income tax or general sales tax  State and local real estate taxes	BS		2,446	<ul><li>● 2,446</li></ul>	
5a 5b 5c 5d	State and local income tax or general sales tax State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line	es. if married filing separa 5e, column B		2,446 0 10		
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5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts	State and local income tax or general sales tax State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6 est You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9  to Charity Gifts by cash or check	if married filing separa 5e, column B	1098 86 86 86 11	2,446  0  0  0  0  0  0  0  0  0  0  0  0  0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts 11	State and local income tax or general sales tax State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6  est You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 10s Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9	esif married filing separa 5e, column B	1098 86 86 86 11	2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>

		Α	В	С	D	E
Sect	ion C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax 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)
	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	•	•			
	Housing deduction from federal Form 2555	•	•			
100	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
-	Z Other adjustments. List type and amount.					
	● 24z	•	•	•	•	•
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
27			400	<b>33,500</b>		•50.250
_	and the second s	0 = 0,000		000,000	900,000	00,200
	t III Adjustments to Federal Itemized Dedu		еП	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
-	k the box if you did NOT itemize for federal but will	itemize for Galifornia .	⊍⊔	Schedule A (Form 1040)		
Med	ical and Dental Expenses See instructions.					
		0				-
1	Medical and dental expenses			1		
1 2	Enter amount from federal Form 1040 or 1040-	-SR, line 11 🏵		2		
1	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	-SR, line 11		3		
1 2 3 4	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	-SR, line 11				•
1 2 3 4	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	-SR, line 11		3	2 446	•
1 2 3 4 Taxe	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11 .		2,446	<ul><li>2,446</li></ul>	•
1 2 3 4 Taxe	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11		3 0 2,446	<ul><li>2,446</li></ul>	•
1 2 3 4 5a 5b 5c	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11 .		2,446	<ul><li>2,446</li></ul>	•
1 2 3 4 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11 .		2,446	<ul><li>2,446</li></ul>	
1 2 3 4 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11.		2,446	<ul><li>2,446</li></ul>	•
1 2 3 4 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11  In line 1, enter 0  If married filing separal  5e, column B		3 0 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul><li>2,446</li></ul>	•
1 2 3 4 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	ss		2,446 0 0 0 0		
1 2 3 4 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11.    n line 1, enter 0	56	3	•	•
1 2 3 4 Faxe 5a 5b 5c 5d 5e 6 7	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11.    n line 1, enter 0	56	3	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 Faxe 5a 5b 5c 5d 5e 6 7	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11.    n line 1, enter 0		2,446 0 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inter	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11	56	3 2,446 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 3a	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	sR, line 11  In line 1, enter 0  If married filing separal 5e, column B  Jumn A in line 5e, column b  In you on federal Form 1098	56	3	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inter 3a 3b	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	ss	56	3	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inter 3a 3b 3c	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	ss		3	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Interest 3a 3b 3c 3d	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	ss	56	3	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inter 3a 3b 3c 3d 3e 9 10	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	ss	56	3	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inter 3a	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11	56	3	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
1 2 3 4 Faxe 5a 5b 5c 5d 5e 6 7 Inter 3a	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	ss	56	3 0 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul> <li>•</li> <li>•&lt;</li></ul>
1 2 3 4 5a 5b 5c 5d 5e 6 7 Inter 3a 3b 3c 3d 3e 9 10 Gifts	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11.   In line 1, enter 0.   In line 3, enter 1, enter 1	56	3	<ul> <li>•</li> <li>• <li>•</li> <li>• <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•<td><ul> <li>•</li> <li>•&lt;</li></ul></td></li></li></li></ul>	<ul> <li>•</li> <li>•&lt;</li></ul>
1 2 3 4 Faxe 5a 5b 5c 5d 5e 6 7 Inter 3a	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	SR, line 11.   In line 1, enter 0  If married filing separal 5e, column B  Jumn A in line 5e, column B  In you on federal Form 1098  In federal Form 1098	56	3	<ul> <li>•</li> <li>•&lt;</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>

Pa	t III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Sched (Form 1040))	Use A B Subtractions See shift uctions	C Additions See instructions
Cas	alty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses).			
	Attach federal Form 4684. See instructions	- 15 💿	•	•
Oth	r Itemized Deductions	2000	100	
16	Other—from list in federal instructions			•
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	. 17  2,521	<b>2,446</b>	•
18	Total. Combine line 17 column A less column B plus column C		18	75
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 Hemized Deductions. Add line 18 and line 25.		• 26	75
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 yo	our filing status?		
	Single or married/RDP filing separately	. \$229,908		
	Head of household	\$344,867		
	Married/RDP filing jointly or qualifying surviving spouse/RDP			
	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	\$5.202		
	Married/RDP filing jointly, head of household, or qualifying	40,202		
	surviving spouse/RDP	\$10,404	30	5,202
Pa	t IV California Taxable Income	allalle allalle all		- 111
1	California AGI. Enter your California AGI from Part II, line 27, column E			
2	Enter your deductions from line 30			
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. C.			
4	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter		_	
	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 54		10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -	
J	zero, enter -0-	시간 얼마면 하는 것 같아 있어요? 얼마요 나라	atta	
	BYTY, WILLY . V			

Continued Casualty and Thet Losses  15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions  16 Other—Internate Deductions  17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C  18 Total. Combine line 17 column A less column B plus column C  19 Unrelimbursed employee expenses; job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions  19 Unrelimbursed employee expenses; job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions  20 Tax preparation fees.  21 Other expenses: investment, safe deposit box, etc. List type  22 2  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.  25 Subtract line 24 from line 22. If line 24 is more than line 25.  26 Total flemized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.  28 Combine line 26 and line 27.  29 Is your lederal AGI (Form S40NR). line 13 more than the amount shown below for your filling status?  Single or married/RDP filing separately.  \$229,908  Head of household.  \$344,867  Married/RDP filing jointly or qualifying surviving spouse/RDP.  \$459,221  Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  Yes. Complete the Itemized Deductions Worksheet in the instructions.  \$5,202  Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP.  \$10,404  9 30  Enter the larger of the amount on line 29 or your standard deduction itset below:  Single or married/RDP filing separately.  \$27, column D. Carry the decimal \$25.	Additions See instructions	C	B Subtractions See instructions	A Federal Amounts (from federal Schedule A (Form 1046))	Α	BB	Part
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions  16 Other Immized Deductions  17 Add lines 4.7, 10, 14, 15, and 16 in columns A, B, and C				(Form 1040);			2013
Other Itemized Deductions  15					T		
Other Itemized Deductions 16 Other—from list in lederal instructions. 19 ● 17 Add lines 4, 7, 10, 14, 15, and 15 in columns A, B, and C. 17 ● 2,521 ● 2,446 ● 18 Total. Combine line 17 column A less column B plus column C. 17 ● 2,521 ● 2,446 ● 18 Total. Combine line 17 column A less column B plus column C. 17 ● 2,521 ● 2,446 ● 18 Total. Combine line 17 column A less column B plus column C. 18 Inches and Certain Miscellianeous Deductions 19 Unrelimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. 19 Inches plus and line 19 Inches plus plus and line 19 Inches plus plus plus plus plus plus plus plu					45	1901년 - 1925년 1937년 1937년 1937년 1937년 1937년 1937년 1937년 1932년 1937년 1937년 1937년 1937년 1937년 1937년 1937년 1937년 1	
16 Other—from list in federal instructions 17 Add lines 4.7, 10, 14, 15, and 16 in columns A, B, and C. 17 ② 2,521 ③ 2,446 ④ 18 Total. Combine line 17 column A less column B plus column C. 30 Expenses and Certain Miscellaneous Deductions 19 Unrelimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. 20 Tax preparation fees. 21 Other expenses: investment, safe deposit box, etc. List type ④ 21 22 Add line 19 through line 21 23 Enter amount from federal Form 1040 or 1040-SR, line 11 ④ 24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 26 Total Itemized Deductions. Add line 18 and line 25. 27 Other adjustments. See instructions. Specify. ⑥ 227 28 Combine line 26 and line 27. 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. 3229,908 Head of household. \$344,867 Married/RDP filing jointly or qualifying surviving spouse/RDP. 3459,821 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.  Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  Yes. Complete the amount on line 29 or your standard deduction listed below: Single or married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP. \$10,404  Part IV California RAI. Enter your California AGI from Part II, line 27, column E.  1 California GAI. Enter your California AGI from Part II, line 27, column E.  2 Enter your deductions from line 30.  1 California GAI. Enter your California AGI from Part II, line 27, column E.			<u> </u>	9 1	15		~
17 Add lines 4.7, 10, 14, 15, and 16 in columns A, B, and C					18		
18 Total. Combine line 17 column A less column B plus column C		_					
Job Expenses and Certain Missellaneous Deductions  19			2,440	2,321		a mics 4, 7, 10, 14, 10, and 10 in columns A, b, and o	
Unreimbursed employee expenses: job travel, union dues, job education, etc. Altach federal Form 2106 if required. See instructions.  ② 19  ② 1 Tax preparation fees. ② 20  ② 21  ② 21  ② 22  ② 22  ② 24  ③ 25  ② 26  ☐ Other expenses: investment, safe deposit box, etc. List type ③ ② 21  ② 22  ② 23  ② 24  ☑ 25  ☑ 26  ☑ 27  ☑ 28  ☑ 29  ☑ 29  ☑ 29  ☑ 29  ☑ 20  ☑ 20  ☑ 21  ☑ 22  ☑ 22  ☑ 23  ☑ 24  ☑ 25  ☑ 26  ☑ 27  ☑ 28  ☑ 27  ☑ 28  ☑ 29  ☑ 29  ☑ 29  ☑ 20  ☑ 20  ☑ 20  ☑ 21  ☑ 20  ☑ 21  ☑ 22  ☑ 22  ☑ 23  ☑ 24  ☑ 25  ☑ 26  ☑ 27  ☑ 28  ☑ 27  ☑ 28  ☑ 29  ☑ 27  ☑ 28  ☑ 29  ☑ 20  ☑ 20  ☑ 20  ☑ 20  ☑ 20  ☑ 20  ☑ 20  ☑ 21  ☑ 22  ☑ 22  ☑ 23  ☑ 24  ☑ 25  ☑ 26  ☑ 26  ☑ 27  ☑ 27  ☑ 28  ☑ 29  ☑ 20  ☑ 2	75	18	18			tal. Combine line 17 column A less column B plus column C	8 T
Attach federal Form 2106 if required. See instructions.  19 20 Tax preparation fees.  21 Other expenses: investment, safe deposit box, etc. List type  22 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.  25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  26 Total Itemized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.  28 Combine line 26 and line 27.  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.  Single or married/RDP filing separately.  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  30 Enter the larger of the amount on line 29 or your standard deduction listed below:  Single or married/RDP filing separately.  ee instructions.  Single or married/RDP filing separately						enses and Certain Miscellaneous Deductions	ob Ex
Attach federal Form 2106 if required. See instructions.  19 20 Tax preparation fees.  21 Other expenses: investment, safe deposit box, etc. List type  22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2					_	reimbursed employee expenses; job travel, union dues, job education, e	9 (
21 Other expenses: investment, safe deposit box, etc. List type  22 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  25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  26 Total Itemized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.  28 Combine line 26 and line 27.  29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  Single or married/RDP filing separately.  S229,908  Head of household.  S344,867  Married/RDP filing jointly or qualifying surviving spouse/RDP.  S459,821  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 Is net the larger of the amount on line 29 or your standard deduction listed below:  Single or married/RDP filing separately. See instructions.  Single or married/RDP filing separately. See instructions.  Single or married/RDP filing separately. See instructions.  S5,202  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.  Enter your deductions from line 30  © 2						그리 물에서 하다 그렇게 그리고 하겠었다. 아이트 그리고 아이트 얼마 없는 그렇게 그렇게 그렇게 그렇게 되었다.	
21 Other expenses: investment, safe deposit box, etc. List type  22 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  25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  26 Total Itemized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.  28 Combine line 26 and line 27.  29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  Single or married/RDP filing separately.  S229,908  Head of household.  S344,867  Married/RDP filing jointly or qualifying surviving spouse/RDP.  S459,821  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 Is net the larger of the amount on line 29 or your standard deduction listed below:  Single or married/RDP filing separately. See instructions.  Single or married/RDP filing separately. See instructions.  Single or married/RDP filing separately. See instructions.  S5,202  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.  Enter your deductions from line 30  © 2					~ F		
22 Add line 19 through line 21  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.  25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  26 Total Itemized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.   28 Combine line 26 and line 27.  29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  29 Single or married/RDP filing separately.  20 Single or married/RDP filing separately.  30 Separately.  31 Separately.  32 Separately.  344,867  344,867  347  35 Married/RDP filing jointly or qualifying surviving spouse/RDP.  3459,821  No. Transfer the amount on line 28 to line 29.  30 Enter the larger of the amount on line 29 or your standard deduction listed below:  31 Single or married/RDP filing separately.  32 Separately. See instructions.  33 Single or married/RDP filing separately. See instructions.  3459,821  36 Single or married/RDP filing separately. See instructions.  37 Single or married/RDP filing separately. See instructions.  38 Single or married/RDP filing separately. See instructions.  39 Single or married/RDP filing separately. See instructions.  30 Single or married/RDP filing separately. See instructions.  31 Single or married/RDP filing separately. See instructions.  32 Single or married/RDP filing separately. See instructions.  33 Single or married/RDP filing sep					② 20	x preparation tees.	0 1
Enter amount from federal Form 1040 or 1040-SR, line 11   4 Multiply line 23 by 2% (0.02). If less than zero, enter 0.  25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  26 Total Itemized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.   28 Combine line 26 and line 27.  29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  Single or married/RDP filling separately.  Single or married/RDP filling jointly or qualifying surviving spouse/RDP.  459,821  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  Enter the larger of the amount on line 29 or your standard deduction listed below:  Single or married/RDP filing jointly, head of household, or qualifying  surviving spouse/RDP  \$5,202  Married/RDP filing jointly, head of household, or qualifying  surviving spouse/RDP  \$10,404  30  Part IV California AGI. Enter your California AGI from Part II, line 27, column E  2 Enter your deductions from line 30  • 2					⊕ 21	her expenses; investment, safe deposit box, etc. List type 💿	1 0
Multiply line 23 by 2% (0.02). If less than zero, enter 0.					⊚ 22	d line 19 through line 21	2 A
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.  26 Total Remized Deductions. Add line 18 and line 25.  27 Other adjustments. See instructions. Specify.  28 Combine line 26 and line 27.  28 Lis your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  29 Single or married/RDP filling separately.  29 Suppose  29 Head of household.  20 Sat4,867  21 Married/RDP filling jointly or qualifying surviving spouse/RDP.  29 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  29 Single or married/RDP filling separately. See instructions.  20 Single or married/RDP filling separately. See instructions.  20 Single or married/RDP filling separately. See instructions.  30 Single or married/RDP filling separately. See instructions.  31 Stational AGI. Enter your California AGI from Part II, line 27, column E.  32 Enter your deductions from line 30.  33 Enter your deductions from line 30.						ter amount from federal Form 1040 or 1040-SR, line 11 🖲	3 E
26 Total Itemized Deductions. Add line 18 and line 25.					⊚ 24	altiply line 23 by 2% (0.02). If less than zero, enter 0	4 h
27 Other adjustments. See instructions. Specify.  28 Combine line 26 and line 27.  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		25	• 25			btract line 24 from line 22. If line 24 is more than line 22, enter 0	5 S
28 Combine line 26 and line 27. ② 28  29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filling status?  Single or married/RDP filing separately	75	26	• 26	*******	****	tal Itemized Deductions. Add line 18 and line 25.	6 T
29 Is your tederal 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.  Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 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  Part IV California Taxable Income  1 California AGI. Enter your California AGI from Part II, line 27, column E  2 Enter your deductions from line 30		27	• 27			her adjustments. See instructions. Specify.	7 0
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.  Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 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  Part IV California Taxable Income  1 California AGI. Enter your California AGI from Part II, line 27, column E  2 Enter your deductions from line 30		28	• 28			mbine line 26 and line 27.	8 C
Head of household				ng status?	low for your filing	your federal AGI (Form 540NR, line 13) more than the amount shown	9 1:
Head of household				29,908	\$229	Single or married/RDP filing separately	
Married/RDP filing jointly or qualifying surviving spouse/RDP \$459,821  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  Enter the larger of the amount on line 29 or your standard deduction listed below:  Single or married/RDP filing separately. See instructions							
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  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  9 30  Part IV California Taxable Income  1 California AGI. Enter your California AGI from Part II, line 27, column E							
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 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				200	50		N
Single or married/RDP filing separately. See instructions		29	• 29	IR), line 29	edule CA (540NR		
Single or married/RDP filing separately. See instructions							
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,404   Part IV California Taxable Income  1 California AGI. Enter your California AGI from Part II, line 27, column E   2 Enter your deductions from line 30   2				\$5.202			
Surviving spouse/RDP \$10,404   Part IV California Taxable Income  1 California AGI. Enter your California AGI from Part II, line 27, column E  2 Enter your deductions from line 30   2		1		00.703300			
1 California AGI. Enter your California AGI from Part II, line 27, column E	5,202	30		10,404	\$10		
2 Enter your deductions from line 30	FA 050					V California Taxable Income	art
2 Enter your deductions from line 30	50,250	1					
3. Goduction Percentage Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal		9				er your deductions from line 30	2 En
to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0		_	and the same of th			맛을 맞았다면 그 그는 그렇게 되는 것들이 되었다면 그렇게 하면 하는 것이 없다.	
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3		-	4			[2] 보고 12 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	
zero, enter -0-		5	(e) 5				

Pa	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule (Form 1040))	B Subtractions See Instructions	C Additions See instructions
Cas	ualty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses).			
	Attach federal Form 4684. See instructions	- 15 ●	•	•
	er Itemized Deductions		10	
16	Other—from list in federal instructions  Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	The section of the se	<b>● 2.446</b>	<u> </u>
17	Add lifes 4, 7, 10, 14, 15, and 10 iii columns A, B, and C	1/10 2,321	€ 2,440	0
18	Total. Combine line 17 column A less column B plus column C		18	75
Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses: job travel, union dues, job education, etc.	r		
		19		
20	Tax preparation fees.	<b>20</b>	]	
21	Other expenses: investment, safe deposit box, etc. List type   (e)	<b>●</b> 21		
22	Add line 19 through line 21	<b>● 22</b>		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 🖲	89		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	<b>●</b> 24	J	
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.			75
27	Other adjustments. See instructions. Specify.		⊚ 27	
28	Combine line 26 and line 27.	•••••	② 28	
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for y	our 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.			
	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		940	F 000
	surviving spouse/RDP	\$10,404	• 30	5,202
-	rt IV California Taxable Income			50.050
1.23	California AGI. Enter your California AGI from Part II, line 27, column E	The state of the s	5,202	50,250
2	Enter your deductions from line 30		3,202	
3	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter			
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3.		• 4	
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 5			
	zero, enter -0-			

Pa	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amou (from federal S (Form 1040))	B Subtractions Chedule A See Instructions	C Additions See instructions
Cas	ualty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses).  Attach federal Form 4684. See instructions	15 💿	•	•
Oth	er Itemized Deductions			
16	Other—from list in federal instructions		0	<u>•</u>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17 💿 2,52	21 ② 2,446	<b> </b> ●
18	Total. Combine line 17 column A less column B plus column C		18	75
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 🖲	- I		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0			
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	75
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.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedul	le CA (540NR), line 29 .	• 29	
30	Enter the larger of the amount on line 29 or your standard deduction listed belo	ow:		
	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	5,202
Pa	rt IV California Taxable Income			
1	California AGI. Enter your California AGI from Part II, line 27, column E		1	50,250
2	Enter your deductions from line 30		5,202	70.00011
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column			
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero,		3	
	California Itemized/Standard Deductions. Multiply line 2 by the percentage on lin California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Fo		4	
9	zero, enter -0-	회문에게 성명하게 하는데 하면 저 없다면요?	and the second s	

	A	В	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal lax return)	Subtractions See instructions (difference between CA & tederal 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)
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	•	•			
i Housing deduction from federal	•	•			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1				•	•
z Other adjustments. List type and amount.		-			
	•	•	•	<b>●</b>	•
Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26 Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<ul><li>25,000</li></ul>	<ul><li>0</li></ul>	·33.500	<b>●58,500</b>	<ul><li>50.250</li></ul>
Medical and Dental Expenses See instructions.  1 Medical and dental expenses			A (from tederal Schedule A (Form 1040)		0.8590
Medical and Dental Expenses See instructions.  Medical and dental expenses	0-SR, line 11 •		A	58,500 =	0.8590
Medical and Dental Expenses See instructions.  1 Medical and dental expenses	0-SR, line 11 •		50,250/	58,500 =	0.8590
Medical and Dental Expenses See instructions.  Medical and dental expenses	0-SR, line 11	58	50,250/ • 2,446	58,500 =	0.8590
Medical and Dental Expenses See instructions.  1 Medical and dental expenses	D-SR, line 11		50,250/ 0 2,446	58,500 =	0.8590
Medical and Dental Expenses See instructions.  Medical and dental expenses	D-SR, line 11		50,250/ 0 2,446	58,500 =	0.8590
Medical and Dental Expenses See instructions.  Medical and dental expenses	D-SR, line 11		50,250/ 0 2,446	58,500 =	0.8590
Medical and Dental Expenses See instructions.  1 Medical and dental expenses	D-SR, line 11		50,250/ 0 2,446	58,500 =	0.8590
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the laxes You Paid  State and local income tax or general sales tax  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line	o-SR, line 11		50,250/	58,500 = © 2,446	
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e.	on-SR, line 11		50,250/ 0 2,446	58,500 =	0.8590
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e.	D-SR, line 11	56	50,250/ 0 2,446	58,500 <b>=</b> © 2,446	•
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,000 enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or 6 Other taxes. List type   Add line 5e and line 6  Interest You Paid	o-SR, line 11	56	50,250/ 0 2,446 0 0 0 0 0 0 0 0 0 0	58,500 = © 2,446	•
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax 5b State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or 60 Other taxes. List type   7 Add line 5e and line 6	o-SR, line 11	56	50,250/ 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	58,500 = © 2,446	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses.  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)	o-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	50,250/	58,500 = © 2,446	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax 5b State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or 6 Other taxes. List type   Add line 5e and line 6  Therest You Paid  Home mortgage interest and points reported to you or federal Form 100 to	o-SR, line 11	5a 5b	50,250/ 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	58,500 = © 2,446	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sate and local income tax or general sales tax  State and local real estate taxes.  State and local personal property taxes.  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or Add line 5e and line 6.  Therest You Paid  Home mortgage interest and points reported to Home mortgage interest not reported to you on federal Form 10 del Reserved for future use.	o-SR, line 11		50,250/ 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	58,500 =  © 2,446  © •  © •	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax Sb State and local real estate taxes Sc State and local personal property taxes Character the smaller of line 5d or \$10,000 (\$5,000 Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or Add line 5e and line 6  Other taxes. List type  Add line 5e and line 6  Interest You Paid  Home mortgage interest and points reported to you or Reserved for future use Add line 8a through line 8c.	o-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	50,250/	58,500 =  © 2,446  © 0  © 0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax 5b State and local real estate taxes  Sc State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or 6 Other taxes. List type  Add line 5e and line 6  Interest You Paid  Home mortgage interest and points reported to you or 6d Points not reported to you on federal Form 10d Reserved for future use  Add line 8a through line 8c.  Investment interest.	o-SR, line 11	5a 5a 5b 5a 5a 5a 5b 5a	50,250/ 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	58,500 =  © 2,446  © 0  © 0  © 0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax 5b State and local real estate taxes State and local personal property taxes State and local personal property taxes  Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or 60 Other taxes. List type  Add line 5e and line 6  Interest You Paid  Home mortgage interest and points reported to you or federal Form 10 Reserved for future use Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9	o-SR, line 11	5a 5a 5b 5a 5a 5a 5b 5a	50,250/ 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	58,500 =  © 2,446  © 0  © 0	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the faxes You Paid  Sa State and local income tax or general sales tax Sb State and local real estate taxes Sc State and local personal property taxes Cather the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or Add line 5e and line 6  Other taxes. List type Add line 5e and line 6 Interest You Paid Home mortgage interest and points reported to you of the face of the f	o-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	50,250/ 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	58,500 =  © 2,446  © 0  © 0  © 0  © 0  © 0	<ul> <li>•</li> <li>• <li>•</li> <li>• <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li></li></li></ul>
2 Enter amount from federal Form 1040 or 1040 3 Multiply line 2 by 7.5% (0.075) 4 Subtract line 3 from line 1. If line 3 is more the Taxes You Paid 5a State and local income tax or general sales tax 5b State and local real estate taxes 5c State and local personal property taxes 5d Add line 5a through line 5c 5e Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, or 60 Other taxes. List type  7 Add line 5e and line 6 6 Other taxes. List type  8 Home mortgage interest and points reported to you of Bb Home mortgage interest not reported to you of Bc Points not reported to you on federal Form 10 Bc Add line 8a through line 8c 9 Investment interest 10 Add line 8e and line 9 6 Gifts to Charity 11 Gifts by cash or check	o-SR, line 11	56 57 58 58 58 59 1098 88 88 88 88 88 88 88 88	50,250/ 3	58,500 =  © 2,446  © 0  © 0  © 0  © 0  © 0	<ul> <li>•</li> <li>•&lt;</li></ul>
Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 1040  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more the state section of the secti	o-SR, line 11	56	50,250/ 3	58,500 =  © 2,446  © 0  © 0  © 0  © 0  © 0	<ul> <li>•</li> <li>•&lt;</li></ul>

Pa	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule) (Form 1040))	B Subtractions See instructions	C Additions See instructions
Cas	ualty and Theft Losses		10	
15	Casualty or theft loss(es) (other than net qualified disaster losses).  Attach federal Form 4684. See instructions	15 💿	•	•
Oth	er Itemized Deductions	- Carrier		
16	Other—from list in federal instructions	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	<b>O</b>	<b>O</b>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17 <b>②</b> 2,521	<b>2,446</b>	<b>●</b>
18	Total. Combine line 17 column A less column B plus column C		18	75
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 🖲	79.0	_	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24	j	-
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	75
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 you	r tiling status?		
	Single or married/RDP filing separately	\$229,908		
	Head of household			
	Married/RDP filing jointly or qualifying surviving spouse/RDP	\$459,821		
	No. Transfer the amount on line 28 to line 29.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (5	40NR), 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		• 30	5,202
Pa	rt IV California Taxable Income			
1	California AGI. Enter your California AGI from Part II, line 27, column E			50,250
3	Enter your deductions from line 30	ry the decimal	5,202	
Δ	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540	NR, line 35. If less than		
	zero, enter -0-			10

Pa	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedure (Form 1646))	A B Subtractions Ses instructions	C Additions See instructions
Cas	ualty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses).			
	Attach federal Form 4684. See instructions	15 💿	•	•
Oth	er 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		<b>2,446</b>	•
18	Total. Combine line 17 column A less column B plus column C			75
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	-2	_	
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	75
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 you			
	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.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (	540NR), line 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			F 000
	surviving spouse/RDP	\$10,404	• 30	5,202
Pa	rt IV California Taxable Income			127.50 (7.70)
1	California AGI. Enter your California AGI from Part II, line 27, column E		1	50,250
2	Enter your deductions from line 30		5,202	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Cal	ry the decimal		
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter-	0	0 8590	
	$\textbf{California Itemized/Standard Deductions}. \ \ \textbf{Multiply line 2 by the percentage on line 3} \ \ . \ .$			
5	California Taxable Income. Subtract line 4 from the 4. Toxable this amount to Form 540	MID line OS III lees that		
	zero, enter -0			<u></u>
	50,250/58,500 = 0.	8590		

Schedule CA (540NR) 2022 Side 5

Pd	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amoun (from federal Se (Form 1046))	theduse A B See instructions		See instructions
Cas	ualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses).  Attach federal Form 4684. See instructions	15 (0)			
Oth	er 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 💿 2,5	21 0 2,44	6	
18	Total. Combine line 17 column A less column B plus column C		(	€ 18	75
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.	<b>●</b> 20			
21	Other expenses: investment, safe deposit box, etc. List type	● 21			
22	Add line 19 through line 21	<b>●</b> 22			
23	Enter amount from federal Form 1040 or 1040-SR, line 11 🖲	2			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	<b>●</b> 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	75
27	Other adjustments. See instructions. Specify.		(	<b>●</b> 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				
	No. Transfer the amount on line 28 to line 29.				
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule C	A (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	5,202
Pa	rt IV California Taxable Income		10.10		
1	California AGI. Enter your California AGI from Part II, line 27, column E		F 000	1	50,250
2	Enter your deductions from line 30		2 5,202		
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D.	Carry the decimal	0 859	1	
÷	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, ent	er-0•	Witness B. Interest descript of	- participant	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form			<ul><li>4</li></ul>	
5					

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
asua	ity and Theft Losses		Accesses to		-
	Casualty or theft loss(es) (other than net qualified disaster losses	2)			I
	Attach federal Form 4684. See instructions			•	•
_	Itemized Deductions	13			
	Other—from list in federal instructions	10		(e)	( )
_	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C				•
	Total. Combine line 17 column A less column B plus column C .		- Hall		7.
	xpenses and Certain Miscellaneous Deductions				
00 2	pondo dia dariam micronationo danationo				
	Inreimbursed employee expenses: job travel, union dues, job ed Attach federal Form 2106 if required. See instructions				
0	fax preparation fees.	💿 20			
1 (	Other expenses; investment, safe deposit box, etc. List type   _	® 21			
2	Add line 19 through line 21	💿 22		]	
3	Enter amount from federal Form 1040 or 1040-SR, line 11 🖲 _			1	
4	Multiply line 23 by 2% (0.02). If less than zero, enter 0	• 24		]	
5 :	Subtract line 24 from line 22. If line 24 is more than line 22, ente	r0		• 25	
6	Total Itemized Deductions. Add line 18 and line 25			• 26	75
7	Other adjustments. See instructions. Specify.				
8	Combine line 26 and line 27.			• 28	
9 1	s your federal AGI (Form 540NR, line 13) more than the amou	nt shown below for your fi	ling status?		
	Single or married/RDP filing separately	\$	229,908		
	Head of household	s	344.867		
	Married/RDP filing jointly or qualifying surviving				
-	to. Transfer the amount on line 28 to line 29.				
		tions for Cahadula CA /EAO	MP) line 20	• 29	
	res. Complete the Itemized Deductions Worksheet in the instruc		wnj, me 29	,	
0 1	inter the larger of the amount on line 29 or your standard dedu		<b>65 000</b>		
	Single or married/RDP filling separately. See instru		\$5,202		
	Married/RDP filing jointly, head of household, or a surviving spouse/RDP		\$10,404	③ 30	5,202
art					
				·	50,250
9 5	alifornia AGI. Enter your California AGI from Part II, line 27, col nter your deductions from line 30	umn C	(A) 2	5,202	30,230
	eduction Percentage. Divide Part II, line 27, column E by Part II				
	o four places. If the result is greater than 1.0000, enter 1.0000.	f less than zero enter O	(A) 2	0 8590	
1 0	alifornia Itemized/Standard Deductions. Multiply line 2 by the	nercentage on line 2			4,469
	alifornia Taxable Income. Subtract line 4 from line 1. T <u>ransfer 1</u>				1,100
	ero, enter -0-	no amount to rottin 540W	, mie Go, ii iess tiidii	2	
2					
		5,202 x .85	590 = 4.4	169	
		2	-,		022 Side 5
				1/ 2	VAL DIEG U

Par	t III Adjustments to Federal Itemized Deductions	A Federal Amounts (from federal Schedule A (Form 10-40))	B Subtractions Ses instructions	C Additions See instructions
2	Continued	(Form 1040))		
	alty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses).			
Otho	Attach federal Form 4684. See instructions	•	•	<u> </u>
16	Other—from list in federal instructions		•	•
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C			•
	And lifes 4, 7, 10, 14, 10, and to in columns A, b, and c	2,521	2,440	
18	Total. Combine line 17 column A less column B plus column C		18	75
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			
20	Tay proporation food			
20	Tax preparation fees.			
21	Other expenses; investment, safe deposit box, etc. List type   21			
22	Add line 19 through line 21 • 22		6 0 0 0 0 0 0	
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			
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.		• 25	
26	Total Hemized Deductions. Add line 18 and line 25.	*********	• 26	75
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 file	ling status?		
	Single or married/RDP filing separately	229,908		
	Head of household	344,867		
	Married/RDP filing jointly or qualifying surviving spouse/RDP	159,821		
	No. Transfer the amount on line 28 to line 29.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	NR), 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	TOILDE		
	surviving spouse/RDP	\$10,404	• 30	5,202
	t IV California Taxable Income			
	California AGI. Enter your California AGI from Part II, line 27, column E			50,250
2	Enter your deductions from line 30			
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry I to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0	ine decimal	0 8590	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			4,469
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR			
	zero, enter -0			45,781

# ??????

Questions?

TAXABLE YEAR

2022

### California Nonresident or Part-Year Resident Income Tax Return



CALIFORNIA FORM

**540NR** 

	st nam	-	-	Inital	Last name				Suffix	Your	SSN or	r ITIN		
	SA	NDY			EGG	0				1	23	-45 - 6	789	
joint	tax retu	irn, spouse's	RDP's first nam	e Initial	Last name				Suffix	Spot	zse's/Ri	DP's SSN or I	TIN	$\overline{\Box}$
dditio	nal info	ormation (see	instructions)								F	PBA code		$\overline{\Box}$
	The State of the S	Name and Address of the Owner, where	ed street) or PO	THE RESERVE TO SHARE THE	Æ				Apt. no/sto	no.	7	MB/private n	natibox	R
e de la constante de la consta	Section 1	State and the	address, see ins						State	ZIPo	ode			
S	AN	DIE	GO						CA	X T	92	108		ш.
		try name				Foreign provi	ince/state/county			and become		reign postal o	code	
		/ DOD /-	and delignment					- (000) - 04	ND /(-)	44	4.5			
ᆵ	77	The second second second	nm/dd/yyyy)	1			Spouse	s/RDP's DO	DB (mm/or	1/уууу)				
Birth	•	05/22	1989	,			•							
	Y	our prior n	ame (see instr	uctions)		1400	Spouse's	s/RDP's pri	or name (s	see instr	ruction	15)	1.62***	
Name	•	1000												
Status	1 2	Singl	1000		4	Head (	ng status, check of household (v lying surviving s	with qualify	ing persor	MUCCO 1123				
Status	2 3	Singl Marri Marri	ed/RDP filing ed/RDP filing	iointly. Se separately	4 Enter spouse	Qualify See in	of household (ving surviving survivi	with qualify spouse/RD ve and full n	P. Enter ye	ear spou				
	3 6 11	Marri Marri f someone	ed/RDP filing ed/RDP filing can claim you	iointly. Se separately (or your s	4 e instr. 5 Enter spouse	Qualify See in S's/RDP's SS	of household (ving surviving survivi	with qualify spouse/RD we and full n	P. Enter ye	ear spou	6	P died.		
1000	1 2 2 3 6 If For tire	Marri Marri f someone one 7, line 8,	ed/RDP filing ed/RDP filing can claim you line 9, and line	separately (or your s	e instr. 5  Enter spouse  pouse/RDP) a	Qualify See in S's/RDP's SS s a depende	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the	with qualify spouse/RD we and full n	P. Enter ye	ear spou	6	P died.	/hole doll	ars onl
1000	1 2 3 6 III For tir 7 P	Marri Marri f someone one 7, line 8, versonal: If	ed/RDP filing ed/RDP filing can claim you line 9, and line you checked b	separately (or your s 10: Multi ox 1, 3, o	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter	Qualify See in See in S's/RDP's SS s a depende r you enter it	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the	with qualify spouse/RD we and full n eox here. Se e pre-printe	P. Enter ye name here the instr	ear spou	6 or that	P died.		
1000	3 6 If For lir 7 P cl 8 B	Marri Marri f someone one 7, line 8, rersonal: If hecked box	ed/RDP filing ed/RDP filing can claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou	ointly. Se separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually im-	See in Ses/RDP's SS a depender you enter in the box on line 6, s	of household (ving surviving survivi	with qualify spouse/RD we and full noox here. See pre-printers.	P. Enter year ame here de instr d dollar am	nount fo	6 or that	P died.	/hole doll:	
	1 2 3 6 If For lift 7 P cl 8 B if	Marri Marri f someone one 7, line 8, rersonal: If hecked box lind: If you both are vi	ed/RDP filing ed/RDP filing can claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2	e instr. 5 Enter spouse  pouse/RDP) a ply the number 4 above, enter hecked the booker evisually importance.	Gualify See in S's/RDP's SS s a depende r you enter in er 1 in the be x on line 6, s paired, enter	of household (ving surviving survivi	with qualify spouse/RD we and full n eox here. Se e pre-printe	P. Enter year ame here de instr d dollar am	ear spou	6 or that	P died.		
	1 2 3 6 III For lin 7 P cl 8 B III 9 S	Marri Marri f someone one 7, line 8, rersonal: If hecked box lind: If you both are vienlor: If you enlor: If you	ed/RDP filing ed/RDP filing can claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spou	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP)	e instr. 5  Enter spouse  pouse/RDP) a  ply the numbe  r 4 above, enter hecked the booker visually implements of the second control of the co	Gualify See in S's/RDP's SS s a depende r you enter in er 1 in the be x on line 6, s paired, enter	of household (ving surviving survivi	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
>	3 6 III For tim 7 P cl 8 B if 9 S if	Marri Marri Marri f someone one 7, tine 8, rersonal: If thecked box lind: If you both are vienior: If yo both are 65	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in See in See in See's/RDP's SS s a depende r you enter in er 1 in the be con line 6, s paired, enter er, enter 1; ISE/RDP.	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the lox. If you see instructions r 1;	with qualify spouse/RD we and full noox here. See pre-printers.	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
>	3 6 If For lift 7 P cl 8 B if 9 S if 10 D	Marri Marri Marri I someone one 7, line 8, rersonal: If hecked box lind: If you both are vienlor: If yo both are 65 rependents	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in S	of household (ving surviving survivi	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
>	3 6 If For lift 7 P cl 8 B if 9 S if 10 D	Marri Marri Marri f someone one 7, tine 8, rersonal: If thecked box lind: If you both are vienior: If yo both are 65	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in See in See in See's/RDP's SS s a depende r you enter in er 1 in the be con line 6, s paired, enter er, enter 1; ISE/RDP.	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the lox. If you see instructions r 1;	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
•	3 6 III For lir 7 P cl 8 B II 9 S II 10 D	Marri Marri Marri I someone one 7, line 8, rersonal: If hecked box lind: If you both are vienlor: If yo both are 65 rependents	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo or older, ente Dependent	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in S	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the lox. If you see instructions r 1;	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
•	3 6 III For lin 7 P cl 8 B III 9 S III 10 D	Marri Marri Marri I someone one 7, line 8, rersonal: If hecked box lind: If you both are vi enior: If yo both are 65 rependents First Name Last Name	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in S	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the lox. If you see instructions r 1;	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
Status	3 6 III For tir 7 P cl 8 B II 9 S II 10 D	Marri Marri Marri f someone one 7, line 8, rersonal: If hecked box lind: If you both are vienior: If yo both are 65 rependents First Name	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo or older, ente Dependent	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in S	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the lox. If you see instructions r 1;	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		
•	3 6 III For lin 7 P cl 8 B III 9 S III 10 D	Marri Marri Marri f someone one 7, line 8, rersonal: If hecked box lind: If you both are vienlor: If yo both are 65 rependents First Name Last Name SSN. See	ed/RDP filing ed/RDP filing ean claim you line 9, and line you checked b 2 or 5, enter 2 (or your spou sually impaire u (or your spo or older, ente Dependent	separately (or your s 10: Multi ox 1, 3, o 2. If you c se/RDP) a d, enter 2 use/RDP) r 2. See i	e instr. 5  Enter spouse  pouse/RDP) a  ply the number 4 above, enter hecked the booker visually important are 65 or older	Gualify See in S	of household (ving surviving sustructions.  SN or ITIN abovent, check the bin the box by the lox. If you see instructions r 1;	with qualify spouse/RD we and full noox here. See pre-printers.   7	P. Enter yearne here the instr d dollar an	nount fo	6 or that	P died.		

	11	Exemption amount: Add line 7 through line 10	• 11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	.00
ше	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		$\overline{}$
ncol	15	Part II, line 27, column B	• 14	.00
Total Taxable Income	10	See instructions	15	.00
axal	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,		
talT		line 27, column C	• 16	.00
٩	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	.00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	<ul><li>18</li></ul>	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,		
		enter -0	<ul><li>19</li></ul>	. 00
		Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:	V-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
	32	FTB 3800 FTB 3803	• 31	.[00]
	UL	(540NR), Part IV, line 1	. 00	
	or.	CA Translate to consider an Orbital of CA (F (AND)) Book IV No. 5	- or	.00
ø	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	100
E 00	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
xabi				3, 5 62-50
4 Ta	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
Ü	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.		
	100	If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	1000			
	41	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	• 41	.00
Ohaii	42	Add line 40 and line 41	• 42	
	50	Nonrefundable Child and Dependent Care Expenses Credit, See instructions.		
		Attach form FTB 3506	• 50	.00
S	51	Credit for joint custody head of household.  See instructions	. 00	
Special Credits				
2	52 53	Credit for dependent parent. See instructions	-00	
ecis	00	See instructions	. 00	
Sp	54	Credit percentage. Enter the amount from line 38 here.		
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	• 11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
lotal laxable income	13 14 15 16	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11.  California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B.  Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions.  California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C.  Adjusted gross income from all sources. Combine line 15 and line 16.	<ul> <li>13</li> <li>14</li> <li>15</li> <li>16</li> <li>17</li> </ul>	.00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	.00
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.	.00	.00
26	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
ncome	36	CA Tax Rate. Divide line 31 by line 19		
A laxable income	37 38	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
3	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	.00
ans	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506.  Credit for joint custody head of household.  See instructions	• 50	.00
Special Credits	52 53	Credit for dependent parent. See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1,0000. See instructions	- Landid	
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	40
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	.00
шe	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
200	45	Part II, line 27, column B	• 14	.00
9	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	.00
otal Taxable Income	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		
a		line 27, column C	• 16	.00
To of	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR),		7 [7]
	10	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	.00
	19	enter -0	<ul><li>19</li></ul>	.00
	31	Tax. Check the box if from:	9	
		● FTB 3800 ● FTB 3803	• 31	.00
	32	CA adjusted gross income from Schedule CA		
		(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
ne	2010			
Š	36	CA Tax Rate. Divide line 31 by line 19		
9	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
CA Taxable income		CA Exemption Credit Percentage. Divide line 35 by line 19.		
ATS	38	If more than 1, enter 1.0000		
O	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	. [	ПП
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
				ПП
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit, See instructions.		7 (7)
	1000	Attach form FTB 3506	• 50	.00
**	51	Credit for joint custody head of household. See instructions	.00	
git				
Special Credits	52	Credit for dependent parent. See instructions • 52	. 00	
SCIA	53	Credit for senior head of household.  See instructions. • 53	.00	
Spe	54	Credit percentage. Enter the amount from line 38 here.	* Local	
		If more than 1, enter 1.0000. See instructions		_
	55	Credit amount. See instructions	• 55	.00
	20			

55555	a Employee's social security number 123-45-6789	OMB No. 1545-00	08		
b Employer identification num	703 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	Wages, tips, other compensation	2 Federal income t	tax withheld
33-000000	0	_	30,000		
c Employer's name, address,	and ZIP code	3	Social security wages	4 Social security to	ax withheld
1970	rch Institute	5	Medicare wages and tips	6 Medicare tax wit	hhe <mark>ld</mark>
La Jol	la, Ca 92037	7	Social security tips	8 Allocated tips	
d Control number		9		10 Dependent care	benefits
e Employee's first name and in	nitial Last name	Suff. 11	Nonqualified plans	12a	
Sandy	Eggo	13	Statutory Retirement Third-part sick pay	y 12b	
1122 0	cean Drive	14	Other	12c	
San Die	ego, Ca 92108			12d	
15 State Employer's state ID n	789 30,000	2,446	18 Local wages, tips, etc	. 19 Local income tax	20 Locality name

Form W-2 Wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

Box 16:
California Wages

Department of the Treasury-Internal Revenue Service

	11	Exemption amount: Add line 7 through line 10	• 11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	.00
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
COL	35W	Part II, line 27, column B	<ul><li>14</li></ul>	.[00]
Total Taxable Income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	.00
xab	16	California adjustments – additions, Enter the amount from Schedule CA (540NR), Part II,		1 []
3 Ta		line 27, column C	<ul><li>16</li></ul>	. 00
Tota	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR).	- ·	
			<ul><li>18</li></ul>	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	.00
			<b>9</b> 19	] •[00]
	31	Tax. Check the box if from:		
	000		• 31	.00
	32	CA adjusted gross income from Schedule CA	• 31 L	1 100
		(540NR), Part IV, line 1	. 00	
	or.	CA Tayabla lasawa from Cabadula CA /E (OND). Dort IV line E	• 35	.00
Φ	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.[00]
Ë	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	27	CA Tay Refers Everentian Credite Multiply line 25 by line 26	<ul><li>37</li></ul>	.00
able	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	© 0/ L	1 • 1000
Tax	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
SA	1000	If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
			2	
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	-[00]
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	<ul><li>41</li></ul>	.00
	42	Add line 40 and line 41	• 42	.[00]
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		1 (7)
	00	Attach form FTB 3506	• 50	.00
	51	Credit for joint custody head of household.  See instructions	.00	
dits		See instructions	.[00]	
Cre	52		. 00	
cial	53	Credit for senior head of household.	.00	
Special Credits	54	See instructions • 53  Credit percentage. Enter the amount from line 38 here.	-[00]	
550	54	If more than 1, enter 1.0000. See instructions		
			[	
	55	Credit amount. See instructions	• 55	.00

	11	Exemplion amount: Add line 7 through line 10		140
	12	Total California wages from your federal Form(s) W-2, box 16	00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	.00
Total Taxable Income	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
	45	Part II, line 27, column B	• 14	.[00]
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	.00
	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,	[	
		line 27, column C	• 16	.00
ဥ	17		• 17	.00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	<ul><li>18</li></ul>	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	V 10	
		enter -0	<ul><li>19</li></ul>	.00
	21	Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:		.00
	32	CA adjusted gross income from Schedule CA	● 31	.[00]
			. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
9	-		• 00	
COL	36	CA Tax Rate. Divide line 31 by line 19	,	
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
ixab		CA Exemption Credit Percentage. Divide line 35 by line 19.		
ATE	38	If more than 1, enter 1.0000		
O	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	o	
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
		Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41 <u> </u>	.00
	42	Add line 40 and line 41	• 42	
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	200	Attach form FTB 3506	• 50	.00
co.	51	Credit for joint custody head of household.  See instructions	.00	
edite				
5	52	Credit for dependent parent. See instructions • 52  Credit for senior head of household.	-00	
Special Credits	53	See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here.	H CONTACTS	
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	11\$ 140
	12	Total California wages from your federal Form(s) W-2, box 16	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	3
Пе	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	<del></del> _
00	15	Part II, line 27, column B	4 .00
o e	15	See instructions	5 .00
axa	16		. 00
Total Taxable Income		line 27, column C	
2	17	Adjusted gross income from all sources. Combine line 15 and line 16	7 .00
	18	Part III, line 30; OR Your California standard deduction. See instructions	.00
	19	- 1940 2040 100 100 100 100 100 100 100 100 100	
		enter -0	9 .00
	31	Tax. Check the box if from:	
	3228	● ☐ FTB 3800 ● ☐ FTB 3803	100
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	5 .00
соше	36	CA Tax Rate. Divide line 31 by line 19	
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	7 .00
Таха	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	
Ö	39		
	00	If the amount on line 13 is more than \$229,908, see instructions	9
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0 • 4	.00
	122	П	
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A 4	1 .00
	42	Add line 40 and line 41	2 .00
	50		
	51	Attach form FTB 3506.	00
S		See instructions	
red	52	Credit for dependent parent. See instructions	
3	53	Credit for senior head of household.	
Special Credits	54	See instructions	
*/	54	If more than 1, enter 1.0000. See instructions	
	55	Credit amount. See instructions	.00
	00	Order amount decimal tectoria	• 600

		A	В	C	D	E
Sec	ion C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal lax 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 lo line result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	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	•	•			
	Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
	z Other adjustments. List type and amount.					
	● 24z	•	•	•	•	•
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
	den comming a through a	•	•	•	•	<b>⊚</b>
	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<ul><li>25,000</li></ul>	0	<ul><li>33,500</li></ul>	·58 500	· 50 250
					<u> </u>	
	t III Adjustments to Federal Itemized Dedu k the box if you did NOT itemize for federal but will			A Federal Amounts (from federal Schedule A (Form 1040)	B See instructions	C Additions See instructions
	ical and Dental Expenses See instructions.				1	
	• • • • • • • • • • • • • • • • • • • •					
1	Medical and dental expenses	•				
1 2	Medical and dental expenses					
1 2 3	Enter amount from federal Form 1040 or 1040	-SR, line 11		2		
1 2 3 4	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	-SR, line 11		3		•
3	Enter amount from federal Form 1040 or 1040	-SR, line 11		3		•
3 4 Taxe	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	-SR, line 11			•	•
3 4 Taxe	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that is You Paid  State and local income tax or general sales taxed.	-SR, line 11	58		•	•
3 4 Taxe	Enter amount from federal Form 1040 or 1040- Multiply line 2 by 7.5% (0.075)	-SR, line 11			•	•
3 4 Taxe 5a 5b	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	-SR, line 11			•	•
3 4 Taxe 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	SR, line 11  In line 1, enter 0  es  if married filing separa			•	•
3 4 Taxe 5a 5b 5c 5d	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	es				
3 4 Taxe 5a 5b 5c 5d 5e	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	-SR, line 11  In line 1, enter 0  es  if married filing separation of the			•	•
3 4 Taxe 5a 5b 5c 5d 5e	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	-SR, line 11.	56		•	<ul><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7	Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)	-SR, line 11.	56		•	•
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11  In line 1, enter 0  es  if married filing separal 5e, column B  lumn A in line 5e, column			•	<ul><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11.	56		•	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	es			•	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	es	5a 5		•	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	es.  if married filing separation for the second of the se	5a 5		•	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	es			<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> </ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11  In line 1, enter 0  es  if married filing separates 5e, column B  lumn A in line 5e, column b  by you on federal Form 1098	56		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11  In line 1, enter 0  es  if married filing separates 5e, column B  lumn A in line 5e, column b  by you on federal Form 1098	56		<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9 10 Gift	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11.	56		<ul> <li>•</li> <li>• <li>•</li> <li>• <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•</li> <li>•<td><ul> <li>•</li> <li>•&lt;</li></ul></td></li></li></li></ul>	<ul> <li>•</li> <li>•&lt;</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11  In line 1, enter 0  es  if married filing separates 5e, column B  lumn A in line 5e, column b  o you on federal Form 1098  98			<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9 10 Gift: 11	Enter amount from federal Form 1040 or 1040.  Multiply line 2 by 7.5% (0.075)	-SR, line 11.	56		<ul> <li>•</li> </ul>	<ul> <li>•</li> <li>•&lt;</li></ul>

	11	Exemption amount: Add line 7 through line 10	11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16 12 30,000	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	<b>V</b>	
Total Taxable Income	-	Part II, line 27, column B	<ul><li>14</li></ul>	.[00]
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	.00
ixab	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		
al Ta		line 27, column C	• 16	.[00]
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16	<ul><li>17</li></ul>	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR).		
	10	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	.00
	19	enter -0-	<ul><li>19</li></ul>	.00
	31	Tax. Check the box if from:	200	
		● FTB 3800 ● FTB 3803	• 31	.00
	32	CA adjusted gross income from Schedule CA		- Common
		(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
e	27(5)			
00	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
xab		(7) (7)(5) (8)(		
4 Ta	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
Ü	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.		п
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	40	OA riogular rax boloto orodis. Outdrast file os from the ov. il loss than 2010, this -0		1 1
	41	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	<ul><li>41</li></ul>	.00
	42	Add line 40 and line 41	<ul><li>42</li></ul>	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit, See instructions.	P	
	30	Attach form FTB 3506	• 50	.00
	51	Credit for joint custody head of household.  See instructions	.00	
dits		ose instructions	-[00]	
Cre	52	Credit for dependent parent, See instructions	. 00	
cial	53	Credit for senior head of household.  See instructions. • 53	.00	
Special Credits	54	Credit percentage. Enter the amount from line 38 here.	•[00]	
		If more than 1, enter 1.0000. See instructions   54		
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	• 11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
шe	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
Total Taxable Income	15	Part II, line 27, column B	<b>4</b> 14	.00
	10	See instructions	15	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<ul><li>16</li></ul>	.00
		mie 27, totumin o	• 10	
	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR).	• 17	.00
		Part III, line 30; OR Your California standard deduction. See instructions	• 18	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	.00
			<b>♥</b> 13	1 • 100/
	31	Tax. Check the box if from:	-	
		● FTB 3800 ● FTB 3803	• 31	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
		(3-tolen), rait iv, ilie 1	.00	
52000	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
оше	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
Kable	31		9 01	1 100
A Ta)	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
C	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	12707 T	П
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	-00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	41	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	<ul><li>41</li></ul>	.00
		Tax. See instructions. Officer the box if from . • Seriodale dat	-	
	42	Add line 40 and line 41	• 42	.[00]
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506	• 50	.[00]
ts		See instructions	. 00	
red	52	Credit for dependent parent, See instructions • 52	.00	
<u>a</u>	53	Credit for senior head of household.		
Special Credits	E4	See instructions • 53  Credit percentage. Enter the amount from line 38 here.	.00	
**	54	If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	00	STANK MILES AND HOUSEHOLD	- 00	

	11	Exemption amount: Add line 7 through line 10	🖲 11 💲 🗀	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
шe	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
20	15	Part II, line 27, column B	14	.00
e e	10	See instructions	15	.00
axa	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		00
otal Taxable Income		line 27, column C	16	J.00
0	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,		
		enter -0	<ul><li>19</li></ul>	.00
	31	Tax. Check the box if from:	9	
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.	• 31	.00
				.00
m	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.[00]
icom com	36	CA Tax Rate. Divide line 31 by line 19		
apie	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
CA Taxable income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	G 20	
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	-00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	41	Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	<b>a</b> 41	.00
	41	lax. See instructions, Check the box if from:	41	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	475 NEON TO	
	51	Attach form FTB 3506	• 50	.00
S		See instructions	. 00	
De d	Ea	Credit for dependent parent. See instructions	. 00	
<u>=</u>	52 53	Credit for senior head of household.		
Special Credits	STAGE TOSTE	See instructions • 53	. 00	
S	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

_		A	В	C	D	E
Sec	ction C — Adjustments to Income Continued	Federal Amounts (laxable amounts from your federal tax return)		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 lo the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	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	•	•			
	j Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
	z Other adjustments. List type and amount.					
	● 24z	•	•	•	•	•
25	Total other adjustments, Add line 24a	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in	•	•	•	•	•
27	네트리아 아니다 아니다 아들은 아들에 가면 어린 내가 있다. 그래 사람들은 하는 이 이번 이번 이번 어떻게 되었다. 그리아 나는 그리아 아니는 그리아 아니다 그리아 아니다.	• 25,000	• 0	33.500	<b>⊙58,500</b>	·50.250
1 2 3 4 Tax	Medical and dental expenses	-SR, line 11		1 22 34		•
_	State and local income tax or general sales tax	es	56		•	
51	State and local real estate taxes			•		
50	State and local personal property taxes			c ( )		
50	그는 경기가 있었다. 그는데 있다면 사이트리어의 이 사용을 할 때 하는 것이 하는데					
56	Enter the amount from line 5a, column B in line	5e, column B				
e	Enter the difference from line 5d and line 5e, co			5 0	•	<ul><li>●</li><li>Image: Image: Imag</li></ul>
6	Other taxes. List type  Add line 5e and line 6			7 💿	0	<u> </u>
Int	erest You Paid					
8a	Home mortgage interest and points reported to	you on federal Form	1098 8:			•
8b	Home mortgage interest not reported to you or			A TOTAL CONTRACTOR OF THE PARTY		ŏ
86	Points not reported to you on federal Form 109			and the same of th	-	ŏ
8d	Reserved for future use					
8e	Add line 8a through line 8c				•	•
9	Investment interest			profitience.	Ĭ	<b>©</b>
	Add line 8e and line 9			malifican	•	•
10	ts to Charity					
_			200		•	•
Gif	Gifts by cash or check					
11	Gifts by cash or check				0	•
-				2 💿		h+7/15-c

	11	Exemption amount: Add line 7 through line 10	🖲 11 🖇 💄	140	)
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000	.00
fotal Taxable Income	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),			
	15	Part II, line 27, column B	• 14	0	.00
	15	See instructions	15		.00
axa	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,			
la		line 27, column C	• 16		.00
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16	<b>•</b> 17		.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18		.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	• 10		
		enter -0	19		.00
	31	Tax. Check the box if from:	-		
		● FTB 3800 ● FTB 3803	• 31		. 00
	32	CA adjusted gross income from Schedule CA			
		(540NR), Part IV, line 1	.00		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35		.00
ae H	20	CA Tax Rate. Divide line 31 by line 19			
20	36	CA lax hate. Divide line 31 by line 19			
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
axa	38	CA Exemption Credit Percentage. Divide line 35 by line 19.			
S	5.5)	If more than 1, enter 1.0000			
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>		.00
		the amount on the 13 is more than \$225,500, see mediactions			
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-,	<ul><li>40</li></ul>		.00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	<b>a</b> 41		.00
	42	Add line 40 and line 41	• 42		.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	411-43 10400-		
	51	Attach form FTB 3506	• 50		. 00
S	O.I.	See instructions 51	. 00		
Special Credits			.00		
a C	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household.	•[00]		
bec	550	See instructions 53	.00		
S	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions			
				1	
	55	Credit amount. See instructions	• 55		.00

	11	Exemplion amount: Add line 7 through line 10	🖲 11 🖇 🗀	14	0
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000	.00
шe	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),			
fotal Taxable Income	15	Part II, line 27, column B	• 14	0	.00
	10	See instructions	15		.00
	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,	- 40		
æ		line 27, column C	• 16		•00
0	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17		.00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18		.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,			П
		enter -0	• 19		.00
	31	Tax. Check the box if from:			
			• 31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00		
		(340 ren), Part IV, mile 1,	.00		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35		.00
соше	36	CA Tax Rate. Divide line 31 by line 19			4
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>		.00
A Taxa	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000			
O	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.			П
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>		.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0			.00
			2 10		.00
	41	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	• 41		.[00]
	42	Add line 40 and line 41	• 42		. 00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	UCC - 17850		П
	51	Attach form FTB 3506	• 50		. 00
S	0.0	See instructions	. 00		
red	52	Credit for dependent parent. See instructions • 52	.00		
<u>a</u>	53	Credit for senior head of household.			
Special Credits	255	See instructions. • 53	.00		
(I)	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions			
			12 222 T		
	55	Credit amount. See instructions	• 55		.00

	11	Exemption amount: Add line 7 through line 10	11 \$	140	0
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000	.00
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),			
Total Taxable Income		Part II, line 27, column B	• 14	0	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000	.00
xab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	10		
alTa		line 27, column C	• 16		. 00
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16	<b>a</b> 17		.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR),			
		Part III, line 30; OR Your California standard deduction. See instructions	• 18		.00
	19	Subtract line 18 from line 17. This is your total taxable Income. If less than zero, enter -0-	<ul><li>19</li></ul>		. 00
			<u> </u>		- timed
	31	Tax. Check the box if from:			
		● FTB 3800 ● FTB 3803	<ul><li>31</li></ul>		.00
	32	CA adjusted gross income from Schedule CA			- hours
		(540NR), Part IV, line 1	.00		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35		. 00
9			• 00		-
00	36	CA Tax Rate. Divide line 31 by line 19			4
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>		. 00
xab	500				
4 Ta	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1,0000			
Ü	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.		1	
	03	If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>		.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	(a) 40		.00
	40	CA Regular Tax before Credits, Subtract line 39 from line 37. If less than zero, enter -0			-[00]
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	<ul><li>41</li></ul>		.00
	10	Add line 40 and line 41	• 42		.00
	42	Add line 40 and line 41	42		•100
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	5053 MBR		
	51	Attach form FTB 3506	• 50		.00
S	Q.E.	See instructions	. 00		
edi					
<u>~</u>	52 53	Credit for dependent parent. See instructions	.00		
Special Credits	00	See instructions	.00		
Sp	54	Credit percentage. Enter the amount from line 38 here.			
		If more than 1, enter 1,0000. See instructions			ļ
	55	Credit amount. See instructions	<b>•</b> 55		.00

	11	Exemplion amount: Add line 7 through line 10	• 11 \$	140	
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000	.00
Total Taxable Income	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),			
	15	Part II, line 27, column B	14	0.	.00
	10	See instructions	15	25,000	.00
	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,			
		line 27, column C	16		.00
	17		<ul><li>17</li></ul>		.00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	<ul><li>18</li></ul>		.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	•		П
		enter -0	<ul><li>19</li></ul>		.00
	31	Tax. Check the box if from:			
	32	CA adjusted gross income from Schedule CA	. 00		00
		(540NR), Part IV, line 1, • 32	.00		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35		00
соше	36	CA Tax Rate. Divide line 31 by line 19	,		James J
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>		00
CA Tax	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000			
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	<ul><li>39</li></ul>		.00
		If the amount on line 13 is more than \$229,908, see instructions			-00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-,	<ul><li>40</li></ul>	,	00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41		.00
Vicinii V	42	Add line 40 and line 41	<ul><li>42</li></ul>		.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		1	
	E 4	Attach form FTB 3506.  Credit for joint custody head of household.	• 50	<u> </u>	.00
s	51	See instructions	. 00		
edil					
<u></u>	52 53	Credit for dependent parent. See instructions • 52  Credit for senior head of household.	.00		
Special Credits	00		.00		
S	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions			
	55	Credit amount. See instructions	• 55		.00

	11	Exemption amount: Add line 7 through line 10	• 11 \$ _	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000
шe	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
Total Taxable Income	45	Part II, line 27, column B	<b>1</b> 4	0 .00
9	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000
ixab	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		
alTa		line 27, column C	• 16	33,500
Jo.	17	Adjusted gross income from all sources. Combine line 15 and line 16	<ul><li>17</li></ul>	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR),		
	40	Part III, line 30; OR Your California standard deduction. See instructions	• 18	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	.00
	31	Tax. Check the box if from:	102	
		● FTB 3800 ● FTB 3803	<ul><li>31</li></ul>	.00
	32	CA adjusted gross income from Schedule CA		- Children
		(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
9	00		• 00	
200	36	CA Tax Rate. Divide line 31 by line 19	\	
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
(ap)				1 2000
Ta	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
Ö	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.		
	99	If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
			@ 40	[00]
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	• 40	.00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	<ul><li>41</li></ul>	.00
	42	Add line 40 and line 41	• 42	.[00]
	50	Nonrefundable Child and Dependent Care Expenses Credit, See instructions.		
		Attach form FTB 3506	• 50	.[00]
co.	51	Credit for joint custody head of household. See instructions	. 00	
adit				
5	52	Credit for dependent parent. See instructions	.00	
Special Credits	53	Credit for senior head of household.  See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here.	T. No. of the last	
		If more than 1, enter 1.0000. See instructions	7/	
	55	Credit amount. See instructions	• 55	.00
	00	ALERS ALL SAN MAN MAN MAN MAN MAN MAN MAN MAN MAN M	3 00	

	11	Exemption amount: Add line 7 through line 10	🖲 11 🖇 🗀	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	9 .9	
Total Taxable Income		Part II, line 27, column B	• 14	0 .00
e e	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000
ixab	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		The state of the s
a		line 27, column C	• 16	33,500
Tota	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	17	 58,500
	19	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	-00
	19	enter -0-	<ul><li>19</li></ul>	.00
	31	Tax. Check the box if from:	-	
		● FTB 3800 ● FTB 3803	• 31	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
come	36	CA Tax Rate. Divide line 31 by line 19		
able In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	G 20	
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
				.00
	41	Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	25 NEW 1	1.0
	51	Attach form FTB 3506	• 50	.00
s	01	See instructions	. 00	
Special Credits		Condition described asset Controllers	.00	
ac	52 53	Credit for dependent parent. See instructions	.[00]	
)ec	200	See instructions • 53	.00	
S	54	Credit percentage. Enter the amount from line 38 here.		
		If more than 1, enter 1.0000. See instructions		11
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	• 11 \$ _	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	9 .0	
Total Taxable Income		Part II, line 27, column B	<ul><li>14</li></ul>	0 .00
e	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000 .00
xab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	15	pung pountaine
Ta		line 27, column C	• 16	33,500
Fota	47	Adjusted grass income from all accuracy Combine line 45 and time 45		<b>58,500</b>
	17	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR).	• 17	30,300
	200	Part III, line 30; OR Your California standard deduction. See instructions	<b>1</b> 8	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,		
		enter -O-	19	.00
		Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:		
		CA adjusted gross income from Schedule CA	<ul><li>31</li></ul>	.00
	32	(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.[00]
E	36	CA Tax Rate. Divide line 31 by line 19		
nco	30	OA TAX NATE. DIVIDE THE ST BY THE TS		
ole	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
CA Taxable Income	20	CA Exemption Credit Percentage. Divide line 35 by line 19.		
A	38	If more than 1, enter 1.0000		
O	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	200	
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	41	Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	<ul><li>41</li></ul>	.00
	12	Add line 40 and line 41	• 42	.00
	42	Add line 40 and line 41	• 42	1 -100
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	70.000	
	51	Attach form FTB 3506	• 50	.00
co.	91	See instructions	. 00	
Special Credits				
5	52	Credit for dependent parent, See instructions • 52	. 00	
scia	53	Credit for senior head of household.  See instructions. • 53	.00	
Spe	54	Credit percentage. Enter the amount from line 38 here.	-122	
	0.4	If more than 1, enter 1.0000. See instructions		
	FF	Oradit amount Con indications		.00
	55	Credit amount. See instructions	• 55	.00

Pa	* Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule / (Form 1040))	B Subtractions See instructions	C Additions See instructions
Cas	ualty and Theft Losses			
15	Casualty or theft loss(es) (other than net qualified disaster losses).  Attach federal Form 4684. See instructions	5 •	•	•
Oth	er Itemized Deductions		_	
16	Other—from list in federal instructions		0	<u> </u>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	2,521	<b>2,446</b>	<b>⊚</b>
18	Total. Combine line 17 column A less column B plus column C		18	75
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	9		
20	Tax preparation fees			
21	Other expenses: investment, safe deposit box, etc. List type    2	1		
22	Add line 19 through line 21	2	j	
23	Enter amount from federal Form 1040 or 1040-SR, line 11 🖲	90	20	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	1	]	
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	75
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.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54	ONR), 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		● 30	5,202
-		\$10,404		
-	rt IV California Taxable Income			E0 250
2	California AGI. Enter your California AGI from Part II, line 27, column E		5,202	50,250
3	Deduction Percentage Divide Part II, line 27, column E by Part II, line 27, column D, Carry	the decimal	sandananan	
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-		0.8590	4 400
	California Remized/Standard Deductions. Multiply line 2 by the percentage on line 3			4,469
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N zero, enter -0-			45,781

	11	Exemption amount: Add line 7 through line 10	🖲 11 🖇 💄	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	9.0	
COL	53.22	Part II, line 27, column B	<ul><li>14</li></ul>	00.00
9	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000
xab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,		
<u>a</u>		line 27, column C	<b>•</b> 16	33,500
Tota	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	. 181 1500 34	<b>58,500</b>
	19	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	.00
	10	enter -0	<ul><li>19</li></ul>	
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
ø	00		• 55	
COL	36	CA Tax Rate. Divide line 31 by line 19		
able In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	
A Tax	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
O	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	0 × [	
		If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.[00]
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	1501	П		
	41	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	.00
Special Credits CA Taxable Income Total Taxable Income	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	AND MICH.	
	51	Attach form FTB 3506	• 50	.00
S	01	See instructions	. 00	
edil			. 00	
0	52 53	Credit for dependent parent. See instructions	.[00]	
ecis	33	See instructions	. 00	
Sp	54	Credit percentage. Enter the amount from line 38 here.		
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	🖲 11 🖇 🗀	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000 .00
me	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
00	15	Part II, line 27, column B	• 14	
aple		See instructions	15	25,000
Taxs	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<ul><li>16</li></ul>	33,500 .00
otal	47		,	58,500
•	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	• 17	
	10	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	5,202 .00
	19	enter -0-	<ul><li>19</li></ul>	53,298 .00
		Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:		
	32	FTB 3800 FTB 3803	<b>●</b> 31	00
	UZ.	(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
ne	01110		7 27 2	
ncor	36	CA Tax Rate. Divide line 31 by line 19		
ple	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	.00
Гаха	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
S	1000	If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	39	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	@ 40	.00
	40			
	41	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	• 41	.[00]
	42	Add line 40 and line 41	• 42	loo
Special Credits CA Taxable Income Total Taxable Income	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	27 MON	
	51	Attach form FTB 3506	• 50	.00
ţ		See instructions	. 00	
Cred	52	Credit for dependent parent. See instructions • 52	. 00	
ca	53	Credit for senior head of household. See instructions	.00	
Spe	54	Credit percentage. Enter the amount from line 38 here.	*[00]	
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

# 2022 California Tax Table - Continued

2021		IUIIII		Iavi		ntinued								
1		(Cinalas Me	mind DDD I	iling Sep	arately)	2 or 5 (Ma	reiod/RDR E	ling lointh	e Qualify	ring Survi	ogueg pair	ADDD) A.	Hoad of Hou	sehold
If Your T Income		Th Fil	ne Tax For ing Status		lf our T	axable Is		eTax For ng Status		Your T Income	axable Is	Tì Fil	ne Tax For ing Status	
At Least	But Not Over	1 Or 3	2 Or 5	4 Is	At .east	But Not Over	1 Or 3	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3	2 Or 5	4 Is
40,451	40,550		608	608	47,451	47,550	1,514	748	748	54,451	54,550	1,975	1,020	1,020
40,551 40,651	40,650 40,750		610 612	610 612	47,551 47,651	47,650 47,750	1,520 1,526	750 752	750 752	54,551 54,651	54,650 54,750	1,983	1,024	1,024
40,751	40,850	1,112	614	614	47,751	47,850	1,532	754	754	54,751	54,850	1,999	1,032	1,033
40,851	40,950	1,118	616	616	47,851	47,950	1,538	756	756	54,851	54,950	2,007	1,036	1,03
40,951 41,051	41,050 41,150		618 620	618 620	47,951 48,051	48,050 48,150	1,544 1,550	760 764	760 764	54,951 55,051	55,050 55,150	2,015	1,040	1,040
41,151	41,250	1,136	622	622	48,151	48,250	1,556	768	768	55,151	55,250	2,031	1,048	1,04
41,251 41,351	41,350 41,450	1,142	624 626	624 626	48,251 48,351	48,350 48,450	1,562 1,568	772 776	772 776	55,251 55,351	55,350 55,450	2,039 2,047	1,052	1,05
41,451	41,550		628	628	48,451	48,550	1,574	780	780	55,451	55,550	2,055	1,060	1,05
41,551	41,650	1,160	630	630	48,551	48,650	1,580	784	784	55,551	55,650	2,063	1,064	1,064
41,651 41,751	41,750 41,850	1,166 1,172	632 634	632 634	48,651 48,751	48,750 48,850	1,586 1,592	788 792	788 792	55,651 55,751	55,750 55,850	2,071 2,079	1,068 1,072	1,06
41,851	41,950	1,178	636	636	48,851	48,950	1,598	796	796	55,851	55,950	2,073	1,076	1,07
41,951	42,050	1,184	638	638	48,951	49,050	1,604	800	800	55,951	56,050	2,095	1,080	1,080
42,051 42,151	42,150 42,250		640 642	640 642	49,051 49,151	49,150 49,250	1,610 1,616	804 808	804 808	56,051 56,151	56,150 56,250	2,103 2,111	1,084	1,084
42,251	42,350		644	644	49,251	49,350	1,622	812	812	56,251	56,350	2,119	1,092	1,092
42,351	42,450	1,208	646	646	49,351	49,450	1,628	816	816	56,351	56,450	2,127	1,096	1,096
42,451 42,551	42,550 42,650		648 650	648 650	49,451 49,551	49,550 49,650	1,634 1,640	820 824	820 824	56,451 56,551	56,550 56,650	2,135 2,143	1,100	1,100
42,651	42,750		652	652	49,651	49,750	1,646	828	828	56,651	56,750	2,151	1,108	1,108
42,751	42,850		654	654	49,751	49,850	1,652	832	832	56,751	56,850	2,159	1,112	1,112
42,851	42,950 43,050	1,238	656 658	656 658	49,851 49,951	49,950 50,050	1,658	836 840	836 840	56,851 56,951	56,950 57,050	2,167	1,116	1,110
43,051	43,150		660	660	50,051	50,150	1,670	844	844	57,051	57,150	2,183	1,124	1,124
43,151	43,250		662	662	50,151	50,250	1,676	848	848	57,151	57,250	2,191	1,128	1,128
43,251 43,351	43,350 43,450	1,262 1,268	664 666	664 666	50,251 50,351	50,350 50,450	1,682 1,688	852 856	852 856	57,251 57,351	57,350 57,450	2,199 2,207	1,132	1,13
43,451	43,550	1,274	668	668	50,451	50,550	1,694	860	860	57,451	57,550	2,215	1,140	1,140
43,551	43,650		670	670	50,551	50,650	1,700	864	864	57,551	57,650	2,223	1,144	1,144
43,651 43,751	43,750 43,850		672 674	672 674	50,651 50,751	50,750 50,850	1,706 1,712	868 872	868 872	57,651 57,751	57,750 57,850	2,231 2,239	1,148 1,152	1,148
43,851	43,950	1,298	676	676	50,851	50,950	1,718	876	876	57,851	57,950	2,247	1,156	1,156
43,951	44,050		678	678	50,951	51,050	1,724	880	880	57,951	58,050	2,255	1,160	1,160
44,051 44,151	44,150 44,250		680 682	680 682	51,051 51,151	51,150 51,250	1,730 1,736	884 888	884 888	58,051 58,151	58,150 58,250	2,263 2,271	1,164 1,168	1,164
44,251	44,350	1,322	684	684	51,251	51,350	1,742	892	892	58,251	58,350	2,279	1,172	1,172
44,351	44,450 44,550		686 688	686	51,351 51,451	51,450 51,550	1,748 1,754	896 900	896 900	58,351 58,451	58,450 58,550	2,287	1,176	1,176
44,551			690	690	51,451	51,650	1,760	904	904	58,551		2,303	1,184	1,184
44,651	44,750	1,346	692	692	51,651	51,750	1,766	908	908	58,651	58,750	2,311	1,188	1,188
44,751 44,851	44,850 44,950		694 696	694 696	51,751 51,851	51,850 51,950	1,772 1,778	912 916	912 916	58,751 58,851	58,850 58,950	2,319 2,327	1,192 1,196	1,192
44,951			698	698	51,951	52,050	1,784	920	920	58,951		2,335	1,200	1,200
45,051	45,150	1,370	700	700	52,051	52,150	1,790	924	924	59,051	59,150	2,343	1,204	1,204
45,151 45,251			702 704	702 704	52,151 52,251	52,250 52,350	1,796 1,802	928 932	928 932	59,151 59,251	59,250 59,350	2,351 2,359	1,208	1,200
45,351	45,450	1,388	706	706	52,351	52,450	1,808	936	936	59,351	59,450	2,367	1,216	1,216
45,451	45,550		708	708	52,451	52,550	1,815	940	940	59,451	59,550	2,375	1,220	1,220
45,551 45,651	45,650 45,750		710 712	710 712	52,551 52,651	52,650 52,750	1,823 1,831	944 948	944 948	59,551 59,651		2,383	1,224	1,22
45,751	45,850	1,412	714	714	52,751	52,850	1,839	952	952	59,751	59,850	2,399	1,232	1,23
45,851	45,950		716	716	52,851	52,950	1,847	956	956	59,851	59,950	2,407	1,236	1,236
45,951 46,051	46,050 46,150		718 720	718 720	52,951 53,051	53,050 53,150	1,855 1,863	960 964	960 964	59,951 60,051	60,050 60,150	2,415	1,240 1,244	1,24
46,151	46,250	1,436	722	722	53,151	53,250	-	968	968	60,151	60,250	2,431	1,248	1,248
46,251 46,351	46,350 46,450		724 726	724 726	53,251	53,350	1,879	972	972	60,251 60,351	60,350 60,450	2,439 2,447	1,252 1,256	1,25
46,451			728	728	53,451	53,550	1,895	980	980	60,451	60,550	2,455	1,260	1,260
46,551	46,650	1,460	730	730	53,551	53,650	1,903	984	984	60,551	60,650	2,463	1,264	1,264
46,651 46,751	46,750 46,850		732 734	732 734	53,651 53,751	53,750 53,850	1,911 1,919	988 992	988 992	60,651 60,751		2,471 2,479	1,268	1,268
46,851	46,950	1,478	736	736	53,851	53,950	1,927	996	996	60,851	60,950	2,487	1,276	1,276
46,951	47,050	1,484	738	738	53,951	54,050	1,935	1,000	1,000	60,951	61,050	2,495	1,280	1,280
47,051 47,151	47,150 47,250		740 742	740 742	54,051 54,151	54,150 54,250	1,943 1,951	1,004	1,004	61,051 61,151	61,150 61,250	2,503 2,511	1,284 1,288	1,284
47,251	47,350	1,502	744	744	54,251	54,350	1,959	1,012	1,012	61,251	61,350	2,519	1,292	1,292
47,351	47,450	1,508	746	746	4,351	54,450	1,967	1,016	1,016	61,351	61,450	2,527	1,296	1,29
P.												Contin	ued on nev	all and the second

Personal Income Tax Booklet 2022

# IA TAX TABLE - Continued

	1977	374 53404	200						
Ma	rried/RDP Fi	ling Se	parately)	2 or 5 (Ma	rrie	d/RDP	Filing Jointly	; Qualify	ying
	e Tax For ing Status		If Your Ta Income				he Tax For ling Status		lf Ir
	2 Or 5 Is	4 Is	At Least	But Not Over	1	Or 3 Is	2 Or 5 Is	4 Is	A
4	608	608	47,451	47,550	-	1 514	748	748	į.
0	610	610	47,551	47,650		0	750	750	,
6	612	612	47,651	47,750		6	752	752	3
2	614	614	47,751	47,850		2	754	754	,
2 8	616	616	47,851	47,950		8	756	756	1
4	618	618	47,951	48,050		2 <u>8</u> 4 0 6 2 8	760	760	
0	620	620	48,051	48,150		0	764	764	1
6	622	622	48,151	48,250		6	768	768	39
2	624	624	48,251	48,350		2	772	772	3
8	626 628	626	48 254			8	776	776 780	- 3
8	/00			o2,450		8	936	936	
4	708	708	52,451	52,550		8 5 3	940	940	- ;
0	710	710	52,551	52,650		3	944	944	,
6	712	712	52,651	52,750		1	948	948	
2	714	714	52,751	52,850		9	952	952	,
8	716	716	52,851	52,950		7	956	956	
4	718	718	52,951	53,050	1	7	960	960	
0	720	720	53,051	53,150		33	964	964	9
6	722	722	53,151	53,250	-	1 871	968	968	1
2	724	724	53,251	53,350		1,879		972	1
	726	726	53,351	53,450		1,887	976	976	j
4	728	728	53,451	53,550		1,895	980	980	- 1
0	730	730	53,551	53,650		1,903	984	984	1
6	732	732	53,651	53,750		1,911	988	988	1
2	734	734	53,751	53,850		1,919	992	992	

# Tax calculator, tables, rates



### Calculate your 2022 tax

Quickly figure your 2022 tax by entering your filing status and income.



Tax calculator is for 2022 tax year only. Do not use the calculator for 540 2EZ or prior tax years.

2022 Tax Calculator

# Tax calculator, tables, rates



### Calculate your 2022 tax

Quickly figure your 2022 tax by entering your filing status and income.



Tax calculator is for 2022 tax year only. Do not use the calculator for 540 2EZ or prior tax years.

2022 Tax Calculator

*	Fi	ling	sta	tus
---	----	------	-----	-----

- Single
  - Married/RDP filing jointly
  - Married/RDP filing separately
  - Head of household
  - Oqualifying surviving spouse/RDP with dependent child

#### \*California taxable income

Enter line 19 of 2022 Form 540 or Form 540NR

**Caution:** This calculator does not figure tax for Form 540 2EZ. Use the 540 2EZ Tax Tables on the Tax Calculator, Tables, and Rates page.

Do not include dollar signs (\$), commas (,), decimal points (.), or negative amount (such as -5000).

\$ 53298

Calculate Tax > Reset

← Back to Tax Tables and Rates



2022 Tax Calculator

### 2022 Tax Amount

**Privacy Policy** 

Your tax is \$1,879.00

Enter the above tax amount on Line 31 of form 540 or 540NR.

New Calculation >

	11	Exemption amount: Add line 7 through line 10	🖲 11 🖇 💄	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
me	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
000	15	Part II, line 27, column B	• 14	
ple		See instructions	15	25,000
fotal Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500
otal	17		• 17	58,500
	17 18	Adjusted gross income from all sources. Combine line 15 and line 16	"	
	10	Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202 .00
	19	enter -0-	<ul><li>19</li></ul>	<b>53,298</b> .00
	31	Tax. Check the box if from: Tax Table Tax Rate Schedule		
		● FTB 3800 ● FTB 3803	• 31	1,879
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
		Towns, I will be a second of the second of t	•300	
20	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.[00]
E O	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
Tax	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
S	39	If more than 1, enter 1.0000		
	33	If the amount on line 13 is more than \$229,908, see instructions	39	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	44	Tax. See instructions. Check the box if from:  Schedule G-1  FTB 5870A	• 41	.00
	41	Tax. See distructions. Check the box if from:	41	.00
	42	Add line 40 and line 41	<ul><li>42</li></ul>	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506.  Credit for joint custody head of household.	• 50	.00
S	0.1	See instructions	.00	
red	52	Credit for dependent parent. See instructions • 52	.00	
3	53	Credit for senior head of household.		
Special Credits	EA	See instructions • 53  Credit percentage. Enter the amount from line 38 here.	.00	
**	54	If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	🖲 11 🕏 🗀	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000
ne	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	9.0	
COL	2000	Part II, line 27, column B	<ul><li>14</li></ul>	0.00
Total Taxable Income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000
xab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	10	minumers of the second
al Ta		line 27, column C	<ul><li>16</li></ul>	33,500
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	<b>58,500</b>
	18	Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202 .00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,		
		enter -0	19	<b>53,298</b>
	31	Tax. Check the box if from:		
		● FTB 3800 ● FTB 3803	• 31	1,879 .00
	32	CA adjusted gross income from Schedule CA		, and a second of the second o
		(540NR), Part IV, line 1	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	.00
соше	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.00
axa	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
CA	10.0	If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	<ul><li>39</li></ul>	.00
		If the amount on line 13 is more than \$229,908, see instructions	9 55	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	• 41	.00
	41	Tax. See instructions, check the box if from:	•	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506 Credit for joint custody head of household.	• 50	.00
S	91	See instructions	. 00	
edit				
5	52	Credit for dependent parent. See instructions	-00	
Special Credits	53	Credit for senior head of household. See instructions	. 00	
Sp	54	Credit percentage. Enter the amount from line 38 here.	T. Nobel	
		If more than 1, enter 1,0000. See instructions	Y	
	55	Credit amount. See instructions	• 55	.00

Pa	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form. 1040))	B Subtractions See instructions	C	Additions See instructions
Cas	ualty and Theft Losses			- 1	
15	Casualty or theft loss(es) (other than net qualified disaster losses).				
	Attach federal Form 4684. See instructions	•	•	•	
Oth	er Itemized Deductions				
16	Other—from list in federal instructions	totale -	<b>O</b> 141	0	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	2,521	<b>2,446</b>	5 0	
18	Total. Combine line 17 column A less column B plus column C			18	75
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				
20	Attach federal Form 2106 if required. See instructions				
21	Other expenses: investment, safe deposit box, etc. List type     21				
22	Add line 19 through line 21		2 2 3 3 3 3 3 3 3		
	Enter amount from federal Form 1040 or 1040-SR, line 11		1		
23	Multiply line 23 by 2% (0.02). If less than zero, enter 0				
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	75
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 file	ling status?			
	Single or married/RDP filing separately	229,908			
	Head of household	344,867			
	Married/RDP filing jointly or qualifying surviving spouse/RDP \$4	159,821			
	No. Transfer the amount on line 28 to line 29.				
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	NR), line 29		29	
30	Enter the larger of the amount on line 29 or your standard deduction listed below:				
		\$5,202			
	Married/RDP filing jointly, head of household, or qualifying	10,100		r	4.000
	surviving spouse/RDP	\$10,404		30	4,803
	rt IV California Taxable Income				F0.050
200			5,202	1	50,250
2	Enter your deductions from line 30		5,202		
3	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0	(a) 3	0 8590		
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			) 4	4,469
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR				4E 704
	zero, enter -0-		(	5	45,78

	11	Exemption amount: Add line 7 through line 10	11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
Ф	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000
me	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
Total Taxable Income	15	Part II, line 27, column B	• 14	
	10	See instructions	15	25,000 .00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500
	17 18	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500
	10	Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202 .00
	19	enter -0-	19	53,298
	31	Tax. Check the box if from:		
		● FTB 3800 ● FTB 3803	31	1,879
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. • 32 50,250	.00	- saud
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	45,781
оше	36	CA Tax Rate. Divide line 31 by line 19.	$\supset$	
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	.00
A Taxa	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	-00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-,	<ul><li>40</li></ul>	.00
		To Contact the Charlette by Manager & Contact to Cal. & Contact to Cal.		.[00]
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	• 41	.00
See III	42	Add line 40 and line 41	<ul><li>42</li></ul>	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	10	
	51	Attach form FTB 3506.  Credit for joint custody head of household.	• 50	.[00]
ţ	0.1	See instructions	.00	
Sred	52	Credit for dependent parent. See instructions • 52	.00	
<u>=</u>	53	Credit for senior head of household.		
Special Credits	E4	See instructions • 53  Credit percentage. Enter the amount from line 38 here.	.00	
et t	54	If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

	11	Exemption amount: Add line 7 through line 10	11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
me	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
otal i axable income	15	Part II, line 27, column B	• 14	05.000
		See instructions	15	25,000
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<ul><li>16</li></ul>	33,500
lota	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR).	• 17	58,500
	COS	Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202 .00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	19	53,298
	31	Tax. Check the box if from:	-	
	31	FTB 3800 • FTB 3803	31	1,879 .00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 32 50,250	.00	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	45,781 .00
эше	36	CA Tax Rate. Divide line 31 by line 19		
CA laxable income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	.[00]
4 laxal	38	CA Exemption Credit Percentage.		
3	39	CA Prorated Exemption Credits.  If the amount on line 13 is more  1,879/53,298 = 0.0353	3	.[00]
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.00
		П		.00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	.00
	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506	• 50	.00
SIID		See instructions	.00	
Special Credits	52 53	Credit for dependent parent. See instructions	-00	
Spe	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions	.00	
			T	
	55	Credit amount. See instructions	• 55	.00

	11	Exemplion amount: Add line 7 through line 10	140
	12	Total California wages from your federal Form(s) W-2, box 16	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	.00
me	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	.00
100	15		
Total Taxable Income	16	See instructions	
	10	line 27, column C	.00
Total	17	Adjusted gross income from all sources. Combine line 15 and line 16	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	
	19	Subtract line 18 from line 17. This is your total tayable income. If less than zero	
		enter -0	.00
	31	Tax. Check the box if from:	
	٧.	● FTB 3800 ● FTB 3803 ● 31 1,879	.00
	32	CA adjusted gross income from Schedule CA 50 250	- 50,07
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	.00
оше	36	CA Tax Rate. Divide line 31 by line 19	
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	.00
Taxa	38	CA Exemption Credit Percentage. Divide line 35 by line 19.	
S	39	If more than 1, enter 1.0000	
	99	If the amount on line 13 is more than \$229,908. 45,781 X 0.0353 = 1,616	.00
	40	CA Regular Tax Before Credits. Subtract line 39 ft	.00
	44		.00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A ● 41	
	42	Add line 40 and line 41	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	
	51	Attach form FTB 3506	.00
ts	0.0	See instructions	
Special Credits	52	Credit for dependent parent. See instructions • 52	
cla	53	Credit for senior head of household.	
Spe	54	See instructions	
100	04	If more than 1, enter 1.0000. See instructions	
	55	Credit amount. See instructions	.00

	11	Exemption amount: Add line 7 through line 10	🖲 11 🖇 🗌	14	0
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00		
Total Taxable Income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000	.00
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),			
	15	Part II, line 27, column B	• 14		.00
	10	See instructions	15	25,000	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500	.00
	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR),  Part III, line 30; OR Your California standard deduction. See instructions	• 17	F 000	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	18		
		enter -0	19	53,298	.00
	31	Tax. Check the box if from:			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	1,879	.00
	ar.	CA Tayabla Insama from Cabadula CA /E40ND\ Part IV lina E	• 35	45,781	.00
ē	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	00		. [00]
COL	36	CA Tax Rate. Divide line 31 by line 19			[]
able Ir	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000	$\neg$		
O	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>		.00
	40	CA Regular Tax Before Credits	$\neg$		.00
	144	45 704 / 52 000 - 0 050	0		
	41	Tax. See instructions. Check to $45,781753,298 = 0.859$			.00
	42	Add line 40 and line 41			.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506	• 50		.00
	51	Credit for joint custody head of household.			. [00]
dits		See instructions	.00		
Special Credits	52	Credit for dependent parent. See instructions • 52	. 00		
Scial	53	Credit for senior head of household.  See instructions	. 00		
Spe	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions	- [22]		
	55	Credit amount. See instructions	• 55		.00

	11	Exemption amount: Add line 7 through line 10	🖲 11 💲	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00	
otal laxable income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000 .00
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
	15	Part II, line 27, column B	• 14	- 100
	10	See instructions	15	25,000 .00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500
101	17 18	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	• 17	58,500
	19	Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202
	15	enter -0	<ul><li>19</li></ul>	53,298
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.	.00	1,879
	95	CA Tayoble Issaema from Cabadula CA (540MD). Part IV line 5	935	45,781
ome	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.  CA Tax Rate. Divide line 31 by line 19	33	
ole inco	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<ul><li>37</li></ul>	1,616
CA laxable income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000	$\neg$	
ij.	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits	$\neg$ $\Box$	.00
	41	Tax. See instructions. Check to 45,781 / 53,298 = 0.859	0	.00
	42	Add line 40 and line 41		.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506	• 50	.00
SII		See instructions	.00	
Special Credits	52	Credit for dependent parent. See instructions	.00	
Cla	53	Credit for senior head of household.		
Spe	54	See instructions. • 53  Credit percentage. Enter the amount from line 38 here.	.00	
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

You	ır nar	me: SANDY EGGO Your SSN or ITIN: 123456789	Anononia	
	11	Exemplion amount: Add line 7 through line 10	🖲 11	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	. 00	
Total Taxable Income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000 .00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	[	0 .00
	15	Part II, line 27, column B	<ul><li>14</li></ul>	
	16	See instructions  California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	15	25,000
	10	line 27, column C	<b>9</b> 16	33,500
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<ul><li>17</li></ul>	<b>58,500</b>
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	<b>a</b> 18	5,202 .00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	53,298
_		NAME OF TAXABLE PARTY.	<u> </u>	.00
me	31	Tax. Check the box if from:		4.070
	32	CA adjusted gross income from Schedule CA	• 31 L	1,879
	52	(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	45,781
	36	CA Tax Rate. Divide line 31 by line 19		
A Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616
ixabi		CA Exemption Credit Percentage. Divide line 35 by line 19.	_	• • • • • • • • • • • • • • • • • • • •
CATE	38	If more than 1, enter 1.0000	]	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	<ul><li>39</li></ul>	
	**			.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	40	
	41	Tax. See instructions. Check the box if from: Schedule G-1		.00
	42	Add line 40 and line 41	.8590	= 120
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instru		
	51	Attach form FTB 3506	<b>●</b> 50 L	.00
dits		See instructions	.00	
Special Credits	52	Credit for dependent parent. See instructions • 52	.00	
ecia	53	Credit for senior head of household. See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1,0000. See instructions		
			F	
	55	Credit amount. See instructions	● 55 ∟	. 00

Side 2 Form 540NR 2022

	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16. • 12 30,000	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000 .00
ome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	• 14	0 .00
otal Taxable Income	15	Part II, line 27, column B		05.000
	16	See instructions  California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	15	Phone Property and
ala	,,,	line 27, column C	<ul><li>16</li></ul>	33,500
ō	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500 .00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202 .00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	53,298
		N T	© 13	.00
	31	Tax. Check the box if from:		4.070
	32	CA adjusted gross income from Schedule CA	• 31	1,879 .00
	32	(540NR), Part IV, line 1	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	45,781 .00
me	36	CA Tax Rate. Divide line 31 by line 19		
A Taxable income			· •	1,616
Kable	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36		11010
Ala	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
٥	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.		120
		If the amount on line 13 is more than \$229,908, see instructions	• <b>19</b>	
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	.000
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	• 41	.[00]
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit, See instructions.		
	51	Attach form FTB 3506	• 50	. 00
ilts		See instructions	.00	
Special Credits	52	Credit for dependent parent. See instructions • 52	. 00	
ecia	53	Credit for senior head of household.  See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here.		
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	. 00

	11	Exemption amount: Add line 7 through line 10	11 \$ _	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
ome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	• 14	0 .00
nco	15	Part II, line 27, column B		05.000
cable	16	See instructions  California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	15	- Company
otal Taxable Income	,,,	line 27, column C	• 16	33,500
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500 .00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<ul><li>19</li></ul>	53,298
		Tay Table Tay Rate Schedule	<u> </u>	.00
	31	Tax. Check the box if from:	• 31	1,879 .00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	1,070 .00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	45,781
ome	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	• ¥	<b>1,616</b>
Таха	38	CA Exemption Credit Percentage Divide line 35 by line 10		
S	39	CA Pror 1,616 - 120 = 1,496		420
	oran	If the ar	<b>● 9</b>	120
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<b>4</b> 0	.00
	41	Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	<ul><li>41</li></ul>	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		.00
	51	Attach form FTB 3506.  Credit for joint custody head of household.	• 50	1.00
dits		See instructions	.00	
Special Credits	52	Credit for dependent parent. See instructions	.00	
ecia	53	See instructions	. 00	
S	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	00	OTANIA MINORITA ON MINORITATION OF THE PROPERTY OF THE PROPERT	- 55	1 • 000

	11	Exemption amount: Add line 7 through line 10	◉ 11 \$ ∟	14	.0
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
Total Taxable Income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),		0	.00
	15	Part II, line 27, column B	• 14		
	16	See instructions	15	25,000	.00
	10	line 27, column C	• 16	33,500	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<b>•</b> 17	58,500	.00
	18	Enter the larger of: Your California Itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	<ul><li>18</li></ul>	5,202	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,		53,298	
		W D	• 19	33,290	.00
	31	Tax. Check the box if from:			
		● FTB 3800 ● FTB 3803	• 31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00		
				45,781	.00
CA Taxable Income	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	,	.00
	36	CA Tax Rate. Divide line 31 by line 19		4 0 4 0	1
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	▼	1,616	00
	38	CA Exemption Credit Percentage Divide line 35 by line 10			
S	39	CA Prof 1,616 - 120 = 1,496		100	
	00	If the ar	9	120	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	© 0	1,496	. 00
	41	Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	• 41		.00
	42	Add line 40 and line 41	• 42		.00
					· tm.ms
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506	• 50		.00
	51	Credit for joint custody head of household.  See instructions	.00		
adits		See instructions			
Special Credits	52 53	Credit for dependent parent. See instructions • 52  Credit for senior head of household.	.00		
Secis	00	See instructions 53	.00		
S	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions			
	55	Credit amount. See instructions	• 55		.00

	11	Exemption amount: Add line 7 through line 10	◉ 11 \$ _	140
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
оше	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
Total Taxable Income	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		
	45	Part II, line 27, column B	<ul><li>14</li></ul>	0 .00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000
	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		The second secon
a T		line 27, column C	• 16	33,500
P	17	Adjusted gross income from all sources. Combine line 15 and line 16	<ul><li>17</li></ul>	<b>58,500</b>
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR).		=
	19	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	
	19	enter -0-	<ul><li>19</li></ul>	<b>53,298</b>
		Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:		
		● FTB 3800 ● FTB 3803	• 31	1,879 .00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	. 00	
		(540NR), Part IV, line 1	. [00]	45 704   0
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	45,781 .00
me	20	CA Tax Rate. Divide line 31 by line 19		
000	36	CA Tax Rate. Divide line 31 by line 19		4.040
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	• <b>y</b>	1,616
	38	CA Exergetion Credit Percentage Divide line 25 by line 10		
AT	30	If more 1 0 380 8590		
_	39	CA Prof $1,616 - 120 = 1,496$		120
		If the ar	<b>9</b>	AND DESCRIPTION OF THE PERSON NAMED IN COLUMN 1
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	🧿 o 🔙	1,496
		To Contact the Charlette to Many African A Contact to Co. A Co.		.00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	• 41	
	42	Add line 40 and line 41	• 2	1,496
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	E 4	Attach form FTB 3506	• 50	.00
S	51	See instructions	. 00	
Special Credits				
Š	52	Credit for dependent parent, See instructions • 52  Credit for senior head of household.	-00	
ecia	53	See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here.	11-7-7-7-1	
		If more than 1, enter 1.0000. See instructions	_	
	55	Credit amount. See instructions	• 55	.00

??????

Questions?

	11	Exemption amount: Add line 7 through line 10	11 \$	140
	12	Total California wages from your federal Form(s) W-2, box 16 • 12 30,000	.00	
otal Taxable Income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<ul><li>13</li></ul>	25,000
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),		
	15	Part II, line 27, column B	• 14	.00
		See instructions	15	25,000 .00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<ul><li>16</li></ul>	33,500
lota	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,202 .00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	• 10	
		enter -0	19	<b>53,298</b>
	31	Tax. Check the box if from:	-	
		● FTB 3800 ● FTB 3803	• 31	1,879
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
	OF.			45,781
e	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
1001	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	<b>1,616</b>
аха	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
S	00000	If more than 1, enter 1.0000. • 380.8590		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$229,908, see instructions	39	120 .00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	<ul><li>40</li></ul>	1,496 .00
	10			
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	1,496
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506	• •	<u> </u>
SIII		See instructions	-00	
Special Credits	52	Credit for dependent parent. See instructions	.00	
Cla	53	Credit for senior head of household.  See instructions	.00	
Spe	54	Credit percentage. Enter the amount from line 38 here.	• [00]	
		If more than 1, enter 1.0000. See instructions 54		
	55	Credit amount. See instructions	• \$	0 00

You	ır nar	ne: SANDY EGGO Your SSN or ITIN:	123456789	
	58	Enter credit name code •	and amount • 58	.00
panu	59	Enter credit name code •	and amount • 59	.00
Special Credits continued	60	To claim more than two credits. See instructions.	• 60	.00
edits	61	Nonrefundable Renter's Credit, See instructions		.00
al Cre		Add line 50 and line		.00
Speci	62	<ul> <li>Nonresidents are n</li> </ul>	ot eligible for the	.00
	63	Renter's Credit.		.[00]
	71	Atternative Minir • Eligible if resident f	or six months or	.00
Faxes	72	Mental Health Se more and AGI from		.00
Other Taxes	73	Other taxes and (Form 540NR line 1		.00
U	74	less if single or MF		.00
		from line 17 is \$58,	300.	
	81	California income tax withheld. See instructions	• 81	.00
	82	2022 CA estimated tax and other payments. See instructions	• 82	.00
	83	Withholding (Form 592-B and/or Form 593), See instructions,	• 83	.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	• 84	.00
Payr	85	Earned Income Tax Credit (EITC). See instructions	• 85	.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87	.00
	88	Add line 81 through line 87. These are your total payments. See in	nstructions	.00
ISR Penalty	91	If you and your household had full-year health care coverage, che See instructions. Medicare Part A or C coverage is qualifying heal If you did not check the box, see instructions.	th care coverage	
S		Individual Shared Responsibility (ISR) Penalty. See instructions.		
one	92	Payments after Individual Shared Responsibility Penalty. If line 88 subtract line 91 from line 88.	💿 92	.00
/Tax [	93	Individual Shared Responsibility Penalty Balance. If line 91 is mor subtract line 88 from line 91.		.00
d Tax	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from	line 92 • 101	.00
Overpaid Tax/Tax Due	102	Amount of line 101 you want applied to your 2023 estimated tax	• 102	.00
Ó	103	Overpaid tax available this year. Subtract line 102 from line 101	• 103	.00

You	ır nan	ne: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code ● and amount ● 58	.00
Credits continued	59	Enter credit name code and amount 59	.00
	60	To claim more than two credits. See instructions	.00
redits	61	Nonrefundable Renter's Credit, See instructions	0 .00
cial C	62	Add line 50 and liv	
Special	63	Nonresidents are not eligible for the Renter's Credit.	.00
m	71	Eligible if resident for six months or	.00
Other Taxes	72	Mental Health Se more and AGI from all sources	.00
Other	73	(Form 540NR line 17) is \$49,220 or less if single or MFS. Sandy's AGI	.00
	74	Add line 63, line from line 17 is \$58,500.	.00
	81	California income tax withheld. See instructions	.[00
	82	2022 CA estimated tax and other payments. See instructions	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions	.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	.00
Payr	85	Earned Income Tax Credit (EITC). See instructions	.00
	86	Young Child Tax Credit (YCTC). See instructions	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	.00
ISR Penalty	91	If you and your household had full-year health care coverage, check the box.  See instructions. Medicare Part A or C coverage is qualifying health care coverage	
ISB		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	.00
one	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	.00
/Tax I	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 • 101	.00
verpa	102	Amount of line 101 you want applied to your 2023 estimated tax	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	.00

You	r nan	me: SANDY EGGO Your SSN or ITIN: 1	23456789		
	58	Enter credit name code ●	and amount • 58		.00
nued	59	Enter credit name code •	and amount • 59		.00
Credits continued	60	To claim more than two credits. See instructions	60		.00
redits	61	Nonrefundable Renter's Credit, See instructions	61	0	.00
	62	Add line 50 and line 55 through 61. These are your total credits	🌚 52	0	
Special	63	Subtract line 62 from line 42. If less than zero, enter -0	_		.00
Se	71	Alternative Minimum Tax. Attach Schedule P (540NR)			.00
Other Taxes	72	Mental Health Services Tax. See instructions	• 72		.00
g	73	Other taxes and credit recapture. See instructions	• 73		.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	• 74		.00
	81	California income tax withheld. See instructions	• 81		.00
	82	2022 CA estimated tax and other payments. See instructions	• 82		.00
83	83	Withholding (Form 592-B and/or Form 593). See instructions	• 83		.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	• 84		.00
Payr	85	Earned Income Tax Credit (EITC). See instructions	• 85		.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86		.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87		.00
	88	Add line 81 through line 87. These are your total payments. See instr	ructions 💿 88		.00
ISR Penalty	91	If you and your household had full-year health care coverage, check to See instructions. Medicare Part A or C coverage is qualifying health of If you did not check the box, see instructions.			
SB		Individual Shared Responsibility (ISR) Penalty. See instructions	,., ● 91	.00	
e e	92	Payments after Individual Shared Responsibility Penalty. If line 88 is subtract line 91 from line 88.	more than line 91,		.00
ax Di	93	Individual Shared Responsibility Penalty Balance. If line 91 is more to subtract line 88 from line 91.	nan line 88.		.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line	1226 1226		.00
erpaic		Amount of line 101 you want applied to your 2023 estimated tax			.00
Over		Overpaid tax available this year. Subtract line 102 from line 101			.00
	100	Cropping tax available ting year. Subtract line 102 from line 101	103		. [00]

You	r nan	me: SANDY EGGO Your SSN or ITIN:	123456789	
	58	Enter credit name code •	and amount • 58	.00
Credits continued	59	Enter credit name code •	and amount • 59	.00
	60	To claim more than two credits. See instructions	• 60	.[00]
redits	61	Nonrefundable Renter's Credit. See instructions	• 61	0 .00
	62	Add line 50 and line 55 through 61. These are your total credits		0 .00
Special	63	Subtract line 62 from line 42. If less than zero, enter -0		1,496
			ſ	
89	71	Alternative Minimum Tax. Attach Schedule P (540NR)	• 71	.00
Other Taxes	72	Mental Health Services Tax. See instructions	• 72	.00
othe	73	Other taxes and credit recapture. See instructions	• 73	- 00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	• 74	.00
	81	California income tax withheld. See instructions	• 81	-[00]
	82	2022 CA estimated tax and other payments. See instructions	• 82	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions	• 83	.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	• 84	- 00
Payı	85	Earned Income Tax Credit (EITC). See instructions	• 85	.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87	-00
.00	88	Add line 81 through line 87. These are your total payments. See inst	iructions • 88	.00
ISR Penalty	91	If you and your household had full-year health care coverage, check See instructions. Medicare Part A or C coverage is qualifying health If you did not check the box, see instructions.	the box. care coverage	
SB		Individual Shared Responsibility (ISR) Penalty. See instructions	• 91	.00
e	92	Payments after Individual Shared Responsibility Penalty. If line 88 is subtract line 91 from line 88.		.00
ax Du	93	Individual Shared Responsibility Penalty Balance. If line 91 is more subtract line 88 from line 91.	than line 88,	.[00]
Tax/T	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line		.[00]
paid		OUT AND THE STANDARD AND THE COURT AND ADDRESS AND		
Overpaid Tax/Tax Due		Amount of line 101 you want applied to your 2023 estimated tax		.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	103	.00

You	r nar	ne: SANDY EGGO Your SSN or ITIN: 123456789			
Credits continued	58	Enter credit name code ● and amount	• 58		.00
	59	Enter credit name code ● and amount	• 59		.00
	60	To claim more than two credits. See instructions	• 60		.00
Credit	61	Nonrefundable Renter's Credit. See instructions	• 61	0	.00
Special	62	Add line 50 and line 55 through 61. These are your total credits		0	.00
Sp	63	Subtract line 62 from line 42. If less than zero, enter -0-		1,496	.00
	71	Alternative Minimum Tax. Attach Schedule P (540NR)	• 71		.00
axes	72	Mental Health Services Tax. See instructions	• 72		.00
Other Taxes	73	Other taxes and credit recapture. See instructions	• 73		.00
0	74	Add line 63, line 71, line 72, and line 73. This is your total tax.		1,496	.00
	81	California income tax withheld. See instructions	• 81		.00
	82	2022 CA estimated tax and other payments. See instructions	<ul><li>82</li></ul>		.00
13	83	Withholding (Form 592-B and/or Form 593). See instructions	• 83		.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	<ul><li>84</li></ul>		.00
Pay	85	Earned Income Tax Credit (EITC). See instructions	<ul><li>85</li></ul>		.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86		.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87		.00
	88	Add line 81 through line 87. These are your total payments. See instructions	● 88 _		.00
ISR Penalty	91	If you and your household had full-year health care coverage, check the box.  See instructions. Medicare Part A or C coverage is qualifying health care coverage	• 🔲		
SE		Individual Shared Responsibility (ISR) Penalty. See instructions • 91		.[00]	
9	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.			.00
ax Di	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,	<ul><li>93</li></ul>		.00
Overpaid Tax/Tax Due	101		<ul><li>● 101</li></ul>		.00
erpaic		Amount of line 101 you want applied to your 2023 estimated tax			.00
Over		Overpaid tax available this year. Subtract line 102 from line 101			.00
	, 50	Services and administrative from sensetion line (Ag IIAIII IIIA 141 III III III III III III III III III	- 100		- 00

You	r nar	me: SANDY EGGO Your SSN or ITIN: 123456789	9	
	58		mount • 58	.00
Credits continued	59		mount • 59	.00
	60	To claim more than two credits. See instructions	• 60	.00
edits	61	Nonrefundable Renter's Credit, See instructions	• 61	0 .00
	62	Add line 50 and line 55 through 61. These are your total credits	• 62	0 .00
Special	63	Subtract line 62 from line 42. If less than zero, enter -0-	- 1 10	6 .00
Sa)	71	Alternative Minimum Tax. Attach Schedule P (540NR)		.00
orner laxes	72	Mental Health Services Tax. See instructions	• 72	.00
5	73	Other taxes and credit recapture. See instructions		.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	• 741,49	.00
	81	California income tax withheld. See instructions	7.77.77.7	.00
	82	2022 CA estimated tax and other payments. See instructions	• 82	.00
**	83	Withholding (Form 592-B and/or Form 593). See instructions	• 83	.00
ayments	84	Excess SDI (or VPDI) withheld. See instructions	• 84	.00
ray	85	Earned Income Tax Credit (EITC). See instructions	• 85	.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	💿 88	.00
SH Penally	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.		
2		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	.00	
9	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line subtract line 91 from line 88.	ne 91, • 92	.00
ax or	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	6 [	.[00]
Overpaid lax/lax Due	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92		.00
erpaic		Amount of line 101 you want applied to your 2023 estimated tax		.00
Over		Overpaid tax available this year. Subtract line 102 from line 101		.00
	100	Crospand tax available tine your outstact line 102 HUIII HIS 101		

22222 a Employee's social securi	X-12.12	45-0008	
b Employer identification number (EIN) 33-0000000		1 Wages, tips, other compensation 30,000	2 Federal income tax withheld
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld
Research Institut		5 Medicare wages and tips	6 Medicare tax withheld
La Jolla, Ca 9203	1	7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
Sandy Eggo 1122 Ocean Drive San Diego, Ca 921	Suff.	11 Nonqualified plans  13 Statutory Retirement Third-party sick pay  14 Other	12b 0 0 12c 0 0 12d 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
15 State Employer's state ID number 16 State wages, tips, etc			19 Local income tax 20 Locality name

Form W-2 Wage and Tax Statement

Copy 1-For State, City, or Local Tax Department

022

Box 17: State Income Tax

Department of the Treasury-Internal Revenue Service

TAXABLE YEAR

2022

#### Resident and Nonresident Withholding Tax Statement

CALIFORNIA FORM

592-B

☐ Amended						
Part I Withholding Agent Information						
Name of withholding agent (from Form 592, 592-PTE, or	592-F)			S	SN or ITIN	
RESEARCH INSTITUTE						
Address (apt./sle., room, PO box, or PMB no.)			□FEIN	1 0	CA Corp no.	le no.
345 ROADWAY DRIVE			1			
City (If you have a foreign address, see instructions.)	State	ZIP code		Dayti	me telephone number	
SAN DIEGO	30.7.3.					
Part II Payee Information	*			7		
Name of payee				S	SN or ITIN	
SANDY EGGO					123456789	
Address (apt./ste., room, PO box, or PMB no.)			□ FEIN	1 00	CA Corp no. CA SOS fi	le no.
1122 OCEAN DRIVE						
City (If you have a foreign address, see instructions.)			Sta	de Z	IP code	
SAN DIEGO			C	A	92108	
Part III Type of Income Subject to Withholding	. Check the applicable box(es)					
A ☐ Payments to Independent Contractors	E   Estate Distributions		H  Allocat	ions t	to Foreign (non-U.S.)	
B Trust Distributions	F   Elective Withholding	0.07			Partners/Members	
C ☐ Rents or Royalties	G   Elective Withholding/Indian 1	ribe	I 🗆 Other	7		
D Distributions to Domestic (U.S.) Nonresident Partners/Members/						
Beneficiaries/S Corporation Shareholders						
Part IV Tax Withheld						
			1	T	20.000	T
1 Total income subject to withholding				1_	30,000	
					2 446	
2 Total resident and/or nonresident tax withheld	(excluding backup withholding)		2	1_	2,446	
3 Total backup withholding		5444501144				1

#### 2022 Instructions for Form 592-B

Resident and Nonresident Withholding Tax Statement

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (IRC).

#### **General Information**

California Revenue and Taxation Code (R&TC)
Sections 18662 and 18664 require the
withholding agent to provide a completed
Form 592-B, Resident and Nonresident
Withholding Tax Statement, to the payee to
report the amount of payment or distribution
subject to withholding and tax. The payee must
file Form 592-B with their California tax return
to claim the credit for the withheld amount.
See General Information A Purpose, for more
information.

Pass-Through Entity Annual Withholding Return - For taxable years beginning on or after January 1, 2020, a pass-through entity that has paid withholding on behalf of a nonresident owner or has been withheld upon must use Form 592-PTE, Pass-Through Entity Annual Withholding Return, to report the total withholding. For more information, get Form 592-PTE.

Backup Withholding — With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the Franchise Tax Board (FTB) on income sourced to California. The California backup withholding rate is 7% of the payment. For California purposes, dividends, interests, and any financial institutions release of loan funds made in the normal course of business are exempt from backup withholding. For additional information on California backup withholding, go to ftb.ca.gov and search for backup withholding.

If a payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN) before filing a tax return. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit.

#### Registered Domestic Partners (RDPs) -

For purposes of California income tax, references to a spouse, husband, or wife also refer to a California RDP, unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

#### A Purpose

Use Form 592-B to report to the payee the amount of payment or distribution subject to withholding and tax withheld as reported on Form 592, Resident and Nonresident Withholding Statement, Form 592-PTE, or Form 592-F, Foreign Partner or Member Annual Withholding Return. Complete a separate Form 592-B for each payee.

Form 592-B is provided to the payee to file with their state tax return. This form can be provided to the payee electronically.

TAXABLE YEAR

2022

#### Resident and Nonresident Withholding Tax Statement

CALIFORNIA FORM

592-B

Amended							
Part I Withholding Agent Information							
Name of withholding agent (from Form 592, 592-PTE, or 592-F)	Name of withholding agent (from Form 592, 592-PTE, or 592-F)  SSN or ITIN						
RESEARCH INSTITUTE							
Address (apt./sle., room, PO box, or PMB no.)			□FEIN [	☐CA Corp no. ☐CA SOS file no.			
345 ROADWAY DRIVE		42					
City (If you have a foreign address, see instructions.)	State	ZIP code	Da	rytime telephone number			
SAN DIEGO		l					
Part II Payee Information		500	375	0 2			
Name of payee				SSN or ITIN			
SANDY EGGO				123456789			
Address (apt./sle., room, PO box, or PMB no.)			□FEIN [	□CA Corp no. □CA SOS file no.			
1122 OCEAN DRIVE							
City (if you have a foreign address, see instructions.)			0.000	ZIP code			
SAN DIEGO			CA	92108			
Part III Type of Income Subject to Withholding. Check the applicable box(	es)			a attached			
A ☐ Payments to Independent Contractors E ☐ Estate Distributions		н		s to Foreign (non-U.S.)			
B ☐ Trust Distributions F ☐ Elective Withholdin				nt Partners/Members			
C ☐ Rents or Royalties G ☐ Elective Withholding D ☐ Distributions to Domestic (U.S.)	g/Indian Tr	ribe I	Other				
Nonresident Partners/Members/							
Beneficiaries/S Corporation Shareholders							
Part IV Tax Withheld							
Total income subject to withholding. 1 30,000							
2 Total resident and/or nonresident tax withheld (excluding backup withholdi	ng)		2	2,446			
3 Total backup withholding			3				

#### 2022 Instructions for Form 592-B

Resident and Nonresident Withholding Tax Statement

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2015, and to the California Revenue and Taxation Code (R&TC).

#### **General Information**

California Revenue and Taxation Code (R&TC)
Sections 18662 and 18664 require the
withholding agent to provide a completed
Form 592-B, Resident and Nonresident
Withholding Tax Statement, to the payee to
report the amount of payment or distribution
subject to withholding and tax. The payee must
file Form 592-B with their California tax return
to claim the credit for the withheld amount.
See General Information A Purpose, for more
information.

Pass-Through Entity Annual Withholding
Return - For taxable years beginning on or
after January 1, 2020, a pass-through entity
that has paid withholding on behalf of a
nonresident owner or has been withheld upon
must use Form 592-PTE, Pass-Through Entity
Annual Withholding Return, to report the
total withholding. For more information, get
Form 592-PTE.

Backup Withholding — With certain limited exceptions, payers that are required to withhold and remit backup withholding to the Internal Revenue Service (IRS) are also required to withhold and remit to the Franchise Tax Board (FTB) on income sourced to California. The California backup withholding rate is 7% of the payment. For California purposes, dividends, interests, and any financial institutions release of loan funds made in the normal course of business are exempt from backup withholding. For additional information on California backup withholding, go to ftb.ca.gov and search for backup withholding.

If a payee has backup withholding, the payee must contact the FTB to provide a valid Taxpayer Identification Number (TIN) before filing a tax return. The following are acceptable TINs: social security number (SSN); individual taxpayer identification number (ITIN); federal employer identification number (FEIN); California corporation number (CA Corp no.); or California Secretary of State (CA SOS) file number. Failure to provide a valid TIN will result in the denial of the backup withholding credit.

Registered Domestic Partners (RDPs) –
For purposes of California income tax,
references to a spouse, husband, or wife also
refer to a California RDP, unless otherwise
specified. When we use the initials RDP they
refer to both a California registered domestic
"partner" and a California registered domestic
"partnership," as applicable. For more
information on RDPs, get FTB Pub. 737, Tax
Information for Registered Domestic Partners.

#### A Purpose

Use Form 592-B to report to the payee the amount of payment or distribution subject to withholding and tax withheld as reported on Form 592, Resident and Nonresident Withholding Statement, Form 592-PTE, or Form 592-F, Foreign Partner or Member Annual Withholding Return. Complete a separate Form 592-B for each payee.

Form 592-B is provided to the payee to file with their state tax return. This form can be provided to the payee electronically.

Form 1042-	9 11	Foreign Person	's U.S. So	urce Income S	ubject to	Withhold	ding 6	202	0	OMB	No. 15	545-0096
Department of the Treatment of the Treatment Revenue Service	asury	► Go to www.irs.g	ov/Form104	2S for Instructions UNIQUE FORM IDEN		st Informa	tion.	ENDMENT	_			A for nue Service
1 Income 2 Gross		3 Chapter Indicat	or. Enter *3*	or *4*	13e Recip	lent's U.S.	TIN, If any		13f Ch. 3 status code			
code	i	3e Exemption cod	0 40	Exemption code					13g Ch.	4 status o	ode	
	1	3b Tax rate	. 4b	Tax rate .	13h Recip	ient's GIIN	13	Recipient's		ax identific	cation	13j LOB cod
5 Withholding allow	ance		-					number, if	any			
8 Net Income				-								
7a Federal tax with	held				13k Recip	lent's accou	unt number					
					13l Recipi	ent's date o	of birth (YY	YYMMDD)				
				spect to a								
8 Tax withheld by o	2 Gross Income   3 Chapter Indicator. Enter "3" or "4"   3e Exemption code   4e Exemption code   3b Tax rate   4b Tax rate   .				14e Primer	y Withholdin	g Agent's N	ame (if applic	cable)			
				14b Prima	ry Withhold	ling Agent's	s EIN				_	
10 Total withholding					ASSESSMENT OF THE PARTY OF THE			1	5 Check	f pro-rat	a basis	reporting
					15e Interm	ediary or flow	-through ent	ity's EIN, If a	ny 15b (	h. 3 status	code 1	5c Ch. 4 status co
Tax paid by withholding agent (amounts not withheld) (see instructions)			e instructions)		•	•	•					
					15d Interm	ediary or flow	v-through er	ntity's name				
12a Withholding ag	ent's EIN	125 C	1. 3 status code	12c Ch. 4 status code								
						ediary or flo						
12d Withholding ag	ent's nan	ne			15f Count	ry code	15g Fo	reign tax id	entificat	on numb	or, if a	ny
12e Withholding ag	ent's Gio	bal Intermediary Ide	entification N	umber (GIIN)	15h Addre	ss (number	and street	)				
12f Country code	120	Foreign tax identi	fication numi	ber, if any	15I City or	town, state	or provinc	e, country,	ZIP or f	oreign po	stal co	de
12h Address (numb	er and st	reet)			16e Payer	's name				165 P	ayer's	TIN
12i City or town, str	ate or pro	vince, country, ZIP	or foreign po	ostal code	16c Payer	's GIIN			16d Ch. 3	status code	16e	Ch. 4 status cod
13a Recipient's nan	ne	T	13b Recipie	nt's country code	17e State	income tax	withheld	17b Paye	er's state	tax no.	17c 1	lame of state
13c Address (number	and stree	it)										
13d City or town, st	ate or pr	ovince, country. ZIF	or foreign p	ostal code								

Form 1042-5	roreign reison's U.	s. source income s	aplect to withhou	ung 20 <b>2</b>	21	OMP NO.	1343-0090	
Department of the Treasury Internal Revenue Service	► Go to www.irs.gov/Fo	vm1042S for Instructions UNIQUE FORM IDE	_	ation. AMENDMEN		Copy Internal Reve		
1 Income 2 Gross Income	3 Chapter Indicator. En	nter "3" or "4"	13e Recipient's U.S.	TIN, if any	13f Ch. 3 status code			
code	3e Exemption code	4e Exemption code	1		13g Ch. 4 status code			
	3b Tax rate .	4b Tax rate .	13h Recipient's GIIN	13l Recipient number,		ax identification	13j LOB code	
5 Withholding allowance				nonou,				
6 Net Income			1					
7e Federal tax withheld			13k Recipient's acco	unt number				
7b Check if federal tax with escrow procedures were	held was not deposited wis applied (see instructions)	th the IRS because	13i Recipient's date	of birth WWWMDD				
7c Check if withholding occupartnership interest .	curred in subsequent year	with respect to a					]	
8 Tax withheld by other age	nts		14e Primary Withholdin	ng Agent's Name (if app	(Icable)			
9 Overwithheld tax repaid to re		t procedures (see instructions)						
(		)	14b Primary Withhold	ding Agent's EIN	15 Check	f pro-rata basi	s reporting	
10 Total withholding credit	combine boxes /a, 8, and	9)	Affective and a section of the	. Daniel and de Fill W				
11 Tax paid by withholding	agent (amounts not withho	aid) (see instructions)	15e Intermediary or flow	v-through entity's EIN, if	any 150 C	.n. 3 status code	15c Ch. 4 status code	
	(T) (1)	200	15d Intermediary or flor	w-through entity's name	•			
12a Withholding agent's Elf	12b Ch. 3 stati	us code 12c Ch. 4 status code						
			15e Intermediary or fic					
12d Withholding agent's na	me		15f Country code	15g Foreign tax i	dentification	on number, if	any	
12e Withholding agent's Gi	obal Intermediary Identifica	ation Number (GIIN)	15h Address (number	r and street)				
12f Country code 12	g Foreign tax identification	n number, if any	15i City or town, state	e or province, country	y, ZIP or fo	oreign postal c	ode	
12h Address (number and s	street)		16e Payer's name			16b Payer	s TIN	
12I City or town, state or pr	ovince, country, ZIP or fe	17a State	income	tay with	ماط		e Ch. 4 status code	
13a Recipient's name	136	Ira State	IIICOITIC	MAX VVIU II	ICIU	17c	Name of state	
13c Address (number and stre	et)							
13d City or town, state or p	rovince, country, ZIP or for	reign postal code						

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form 1042-S (2022)

You	r nan	e: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code ● and amount ● 58	.00
panu	59	Enter credit name code ● and amount ● 59	.00
Credits continued	60	To claim more than two credits. See instructions	.00
redits	61	Nonrefundable Renter's Credit. See instructions	.00
al C	62	Add line 50 and line 55 through 61. These are your total credits	.00
Special		Add the 50 and the 55 through of. These are your total credits	
	63	Subtract line 62 from line 42. If less than zero, enter -0	.00
Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	.00
	72	Mental Health Services Tax. See instructions	.00
Other	73	Other taxes and credit recapture. See instructions	.00
~	74	Add line 63, line 71, line 72, and line 73. This is your total tax	.00
-	111 100 111		
	81	California income tax withheld. See instructions	.00
	82	2022 CA estimated tax and other payments. See instructions	.00
77595	83	Withholding (Form 592-B and/or Form 593). See instructions	.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	.00
Payr	85	Earned Income Tax Credit (EITC). See instructions	.00
	86	Young Child Tax Credit (YCTC). See instructions	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	.00
ISR Penalty	91	If you and your household had full-year health care coverage, check the box.  See instructions. Medicare Part A or C coverage is qualifying health care coverage	
SB		Individual Shared Responsibility (ISR) Penalty. See instructions 91	
9	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	.00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	.00
Tax/T	101		[77]
paid		Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 101	.00
Over		Amount of line 101 you want applied to your 2023 estimated tax	.00
0	103	Overpaid tax available this year. Subtract line 102 from line 101	.00

You	r nar	ame: SANDY EGGO Your SSN or ITIN: 123456789				
	58	Enter credit name code ● and amou	ınt • !	58		00
nned	59	Enter credit name code and amou	ınt • !	59		00
Credits continued	60	To claim more than two credits. See instructions.		60		00
redits	61	Nonrefundable Renter's Credit. See instructions	• 1	61		00
Special C	62	Add line 50 and line 55 through 61. These are your total credits	💿 (	62	0 .	00
ads	63	Subtract line 62 from line 42. If less than zero, enter -0	💿 ເ	63	1,496	00
	71	Alternative Minimum Tax. Attach Schedule P (540NR)	/58 6	7.1		00
Xes		Mental Health Services Tax. See instructions		72		00
Other lax	72					
5	73	Other taxes and credit recapture. See instructions		73	4 400	00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax		74	1,490	00
	81	California income tax withheld. See instructions		31		00
	82	2022 CA estimated tax and California Withholding		32		00
	83	Withholding (Form 592-B and/or Form 593). See instructions	• i	83		00
ayments	84	Excess SDI (or VPDI) withheld. See instructions	• 1	84		00
Fayr	85	Earned Income Tax Credit (EITC). See instructions		85		00
	86	Young Child Tax Credit (YCTC). See instructions	•	86		00
	87	Foster Youth Tax Credit (FYTC). See instructions		87		00
	88	Add line 81 through line 87. These are your total payments. See instructions	💿 (	88		00
SH Penaity	91	If you and your household had full-year health care coverage, check the box.  See instructions. Medicare Part A or C coverage is qualifying health care coverage If you did not check the box, see instructions.			[mm]	
7		Individual Shared Responsibility (ISR) Penalty. See instructions • 91			.00	
ø	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 9 subtract line 91 from line 88.	91, 	92		00
ax Du	93					00
lax/	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92		f		00
Overpaid Tax/Tax Due		2 Amount of line 101 you want applied to your 2023 estimated tax				00
Ö			-			
	103	Overpaid tax available this year. Subtract line 102 from line 101	• 1	03		00

You	r nan	ne: SANDY EGGO Your SSM	or ITIN:	123456789	•		
	58	Enter credit name	code •	and amount	58		.00
panu	59	Enter credit name	code •	and amount	59		.00
Credits continued	60	To claim more than two credits. See instructions			60		.00
redits	61	Nonrefundable Renter's Credit. See instructions			61		.00
	62	Add line 50 and line 55 through 61. These are your to	ital credits .		62	0	.00
Special	63	Subtract line 62 from line 42. If less than zero, enter-				1,496	.00
_							
SS	71	Alternative Minimum Tax. Attach Schedule P (540NR)	)	• • • • • • • • • • • • • • • • • • • •	71		.00
Other Taxes	72	Mental Health Services Tax. See instructions			72		.00
Othe	73	Other taxes and credit recapture. See instructions		•	73		.00
	74	Add line 63, line 71, line 72, and line 73. This is your	total tax	• • • • • • • • • • • • • • • • • • • •	74	1,496	.00
200	04	California income tax withheld. See instructions		2	01	2,446	.00
	81	and the second s	No. of the last of		82		.00
	82	2022 CA estimated tax and o California	vvitr	nolding	82	1	
Payments	83	Withholding (Form 592-B and/or Form 593). See inst	ructions. , ,		83		.00
	84	Excess SDI (or VPDI) withheld. See instructions			84		.00
Pay	85	Earned Income Tax Credit (EITC). See instructions			85		.00
	86	Young Child Tax Credit (YCTC). See instructions		• • • • • • • • • • • • • • • • • • • •	86		.00
	87	Foster Youth Tax Credit (FYTC). See instructions			87		.00
	88	Add line 81 through line 87. These are your total pays	nents. See i	nstructions 🏵	88		.00
Penalty	91	If you and your household had full-year health care of See instructions. Medicare Part A or C coverage is qui If you did not check the box, see instructions.	overage, che lalifying hea	ck the box. th care coverage •			
SB		Individual Shared Responsibility (ISR) Penalty. See in	structions.	• 91		.00	
ne	92	Payments after Individual Shared Responsibility Pena subtract line 91 from line 88.	ilty. If line 8		92		.00
Tax D	93	Individual Shared Responsibility Penalty Balance. If li subtract line 88 from line 91			93		.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 92 is more than line 74, subtract	line 74 from	line 92 •	101		.00
rerpai	102	Amount of line 101 you want applied to your 2023 es	timated tax		102		.00
ŏ	103	Overpaid tax available this year. Subtract line 102 from	m line 101 .		103		.00

You	r nan	me: SANDY EGGO Your SSN or ITIN:	123456789	
	58	Enter credit name code •	and amount • 58	.00
panu	59	Enter credit name code •	and amount • 59	.00
Credits continued	60	To claim more than two credits. See instructions	60	.[00]
redits	61	Nonrefundable Renter's Credit. See instructions	• 61	.00
	62	Add line 50 and line 55 through 61. These are your total credits	• 62	0 .00
Special	63	Subtract line 62 from line 42. If less than zero, enter -0		1,496
Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	• 71	.[00]
	72	Mental Health Services Tax. See instructions	• 72	.00
	73	Other taxes and credit recapture. See instructions	• 73	-00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	• 74	<b>1,496</b>
	81	California income tax withheld. See instructions		2,446 .00
	82	2022 CA estimated tax and California With	holding 82	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions		.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	592-B	-00
Pay	85	Earned Income Tax Credit (EITC). See instructions	• 85	.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87	- 00
	88	Add line 81 through line 87. These are your total payments. See in	nstructions	.00
Penalty	91	If you and your household had full-year health care coverage, che See instructions. Medicare Part A or C coverage is qualifying healt If you did not check the box, see instructions.		
SB		Individual Shared Responsibility (ISR) Penalty. See instructions.	• 91	.00
ae .	92	Payments after Individual Shared Responsibility Penalty. If line 88 subtract line 91 from line 88.	is more than line 91,	.00
Tax Di	93	Individual Shared Responsibility Penalty Balance, If line 91 is mor subtract line 88 from line 91.		.[00
d Tax/	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from		.00
Overpaid Tax/Tax Due	102	Amount of line 101 you want applied to your 2023 estimated tax .	• 102	.00
ŏ	103	Overpaid tax available this year. Subtract line 102 from line 101	• 103	.00

S8 Enter credit name	You	r nan	ne: SANDY EGGO Your SSN or ITIN: 123456789	
Section   Sect		58	Enter credit name code and amount 58	00
Section   Sect	penu	59	Enter credit name code and amount 59	00
Section   Sect	conti	60	To claim more than two credits. See instructions	00
Section   Sect	edits	61		00
The Alternative Minimum Tax. Attach Schedule P (540NR)	ial C			
The Alternative Minimum Tax. Attach Schedule P (540NR)	Spec		1 406	
The Mental Health Services Tax. See Instructions		63	Subtract line 62 from line 42. If less than zero, enter -0	[00]
The second of th	Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	00
The second of th		72	Mental Health Services Tax. See instructions	00
The second of th	Other	73	Other taxes and credit recapture. See instructions	00
82 2022 CA estimated tax and other payments. See instructions	~	74	Add line 63, line 71, line 72, and line 73. This is your total tax. • 74 1,496 .	00
82 2022 CA estimated tax and other payments. See instructions		81	California income tay withheld See Estimated Tax Payments 2.446	00
Withholding (Form 592-8 and/or Form 593). See instructions.  84 Excess SDI (or VPDI) withheld. See instructions.  85 Earned Income Tax Credit (EITC). See instructions.  86 Young Child Tax Credit (YCTC). See instructions.  87 Foster Youth Tax Credit (FYTC). See instructions.  88 Add line 81 through line 87. These are your total payments. See instructions.  88 Add line 81 through line 87. These are your total payments. See instructions.  88 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.  89 If you did not check the box, see instructions.  80 Individual Shared Responsibility (ISR) Penalty. See instructions.  90 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 81 from line 88.  91 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  92 Amount of line 101 you want applied to your 2023 estimated tax.  93 Individual Shared Responsibility Penalty Interest line 92.  94 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88.  95 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 92.  96 Interest State Individual Shared Responsibility Penalty Balance. If line 91 is more than line 91.  98 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 92.  99 Interest State Individual Shared Responsibility Penalty Balance. If line 91 is more than line 93.  90 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 94.  99 Interest State Individual Shared Responsibility Penalty Balance. If line 91 is more than line 94.  90 Interest State Individual Shared Responsibility Penalty Balance. If line 91 is more than line 94.  90 Interest State Individual Shared Responsibility Penalty Balance. If line 91 is more than line 94.  90 Interest State Individual Shared Responsibility Penalty Balance. If line 91 is more				
84 Excess SDI (or VPDI) withheld. See instructions		02		
86 Young Child Tax Credit (YCTC). See instructions	S	83		П
86 Young Child Tax Credit (YCTC). See instructions	/men/	84	Excess SDI (or VPDI) withheld. See instructions	00
87 Foster Youth Tax Credit (FYTC). See instructions	Paj	85	Earned Income Tax Credit (EITC). See instructions	00
Add line 81 through line 87. These are your total payments. See instructions.  If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage.  If you did not check the box, see instructions.  Individual Shared Responsibility (ISR) Penalty. See instructions.  92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.  93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  94 Oo		86	Young Child Tax Credit (YCTC). See instructions	00
91 If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions.  92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.  93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  94 95 96 97 98 98 98 98 98 98 98 98 98 98 98 98 98		87	Foster Youth Tax Credit (FYTC). See instructions	00
92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.  93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.  102 Amount of line 101 you want applied to your 2023 estimated tax.  93 .00		88	Add line 81 through line 87. These are your total payments. See instructions	00
92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.  93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.  102 Amount of line 101 you want applied to your 2023 estimated tax.  93 .00	Penalty	91	See instructions. Medicare Part A or C coverage is qualifying health care coverage	
subtract line 91 from line 88.  93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  93 93 .00  101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.  102 Amount of line 101 you want applied to your 2023 estimated tax.  90 .00	ISB		Individual Shared Responsibility (ISR) Penalty. See instructions 91	
93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.  101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.  102 Amount of line 101 you want applied to your 2023 estimated tax.  103 .00	9	92		00
	ng x	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88.	
	ax/T∉			П
	paid			
	Over	102	Amount of line 101 you want applied to your 2023 estimated tax	00
	O	103	Overpaid tax available this year. Subtract line 102 from line 101	00

You	r nan	SANDY EGGO Your SSN or ITIN: 123456789	
	58	inter credit name code and amount 58	00
nued	59	inter credit name code and amount 59	00
Credits continued	60	o claim more than two credits. See instructions	00
redits	61	Ionrefundable Renter's Credit. See instructions	00
Special C	62	dd line 50 and line 55 through 61. These are your total credits	00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0	00
1	71	Alternative Minimum Tax. Attach Schedule P (540NR)	00
axes	72	Mental Health Services Tax. See instructions	00
Other Taxes	73	Other taxes and credit recapture. See instructions	00
	74	4.406	00
	81	california income tax withheld. See Estimated Tax Payments	00
	82	022 CA estimated tax and other payments. See instructions	00
	83	Vithholding (Form 592-B and/or Form 593). See instructions	00
ents	84	ixcess SDI (or VPDI) withheld. See instructions	00
Payments	85	arned Income Tax Credit (EITC). See instructions	00
	86	Young Child Tax Credit (YCTC). See instructions	00
	87	oster Youth Tax Credit (FYTC). See instructions	00
	88	add line 81 through line 87. These are your total payments. See instructions   88 2,446 .	00
SR Penalty	91	f you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage	
RS .		ndividual Shared Responsibility (ISR) Penalty. See instructions 91	
əne	92		00
Лах	93	ndividual Shared Responsibility Penalty Balance. If line 91 is more than line 88, ubtract line 88 from line 91	00
Overpaid Tax/Tax Due	101	overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 • 101	00
verpa	102	mount of line 101 you want applied to your 2023 estimated tax	00
0	103	overpaid tax available this year. Subtract line 102 from line 101	00

58 59 60 61 62 63 71 72 73 81 82 83 84 85 86	Add line 50 and Subtract line 62 Alternative Mini Mental Health S Other taxes and Add line 63, line	han two credits. See instructions Renter's Credit. See instruction line 55 through 61. The from line 42. If less tha mum Tax. Attach Schedi	ructions se are your total n zero, enter -0- ule P (540NR) tions	credits			· · · · · · · · · · · · · · · · · · ·		1,496	00. [00. [00. [00. [00. [00. [00. [00.			
Payments 62 63 71 72 73 81 82 83 84 85	To claim more to Nonrefundable Add line 50 and Subtract line 62  Alternative Mini Mental Health Souther taxes and Add line 63, line California income	han two credits. See instructions and two credits. See instructions are the from line 42. If less that mum Tax. Attach Schedulervices Tax. See instructions are the from line 73, and line 73.	ructions se are your total n zero, enter -0- ule P (540NR) tions	credits			•	60		00. 00. 00. 00. 00. 00. 00. 00.			
Payments 62 63 71 72 73 81 82 83 84 85	Add line 50 and Subtract line 62 Alternative Mini Mental Health S Other taxes and Add line 63, line California incom	Renter's Credit, See instructions of the See instruction of the See	ructions se are your total n zero, enter -0- ule P (540NR) tions	credits			•	61 62 63 71 72		00. 00. 00. 00. 00. 00. 00.			
Payments 62 63 71 72 73 81 82 83 84 85	Add line 50 and Subtract line 62 Alternative Mini Mental Health S Other taxes and Add line 63, line California incom	Renter's Credit, See instructions of the See instruction of the See	ructions se are your total n zero, enter -0- ule P (540NR) tions	credits			•	61 62 63 71 72		00. 00. 00. 00. 00. 00. 00.			
Payments 62 63 71 72 73 81 82 83 84 85	Add line 50 and Subtract line 62 Alternative Mini Mental Health S Other taxes and Add line 63, line California incom	from line 42. If less that mum Tax. Attach Schediervices Tax. See instructional credit recapture. See in:	se are your total n zero, enter -0- ule P (540NR) tions	credits				62 63 71 72		00. [			
71 72 73 74 81 82 83 84 85	Alternative Mini Mental Health S Other taxes and Add line 63, line California incon	from line 42. If less that mum Tax. Attach Schedi ervices Tax. See instructions credit recapture. See in: 71, line 72, and line 73	n zero, enter -0- ule P (540NR) tions				•	71 72		00.			
71 72 73 74 81 82 83 84 85	Alternative Mini Mental Health S Other taxes and Add line 63, line California incon	mum Tax. Attach Schedi ervices Tax. See instruct credit recapture. See in: 71, line 72, and line 73	ule P (540NR) tions					71	1,490	.00.			
81 82 83 84 85	Mental Health S Other taxes and Add line 63, line California incon	ervices Tax. See instruct credit recapture. See in: 71, line 72, and line 73	tionsstructions	*******			•	72		.00			
74 81 82 83 84 85	Other taxes and Add line 63, line California incon	credit recapture. See in: 71, line 72, and line 73	structions										
74 81 82 83 84 85	Add line 63, line California incon	71, line 72, and line 73					_						
74 81 82 83 84 85	California incon		. This is your tota	al tay		Other taxes and credit recapture. See instructions							
82 83 84 85		ne tay withheld. See inct		at tax			•	74	1,496	.00			
82 83 84 85		a tay withhald See inct							2,446	.00			
83 84 85										1 []			
Payments 85	2022 CA estima	ted tax and other payme	ents. See instruct	lons				82					
55501	Withholding (Fo	rm 592-B and/or Form !	593). See instruc	tions				83		.00			
55501	Excess SDI (or	VPDI) withheld. See inst	ructions				•	84		.00			
86	Earned Income Tax Credit (EITC). See instructions							85	n in Wallen and Walle in Walle	.00			
	Young Child Tax Credit (YCTC). See instructions							86		.00			
87	Foster Youth Ta	x Credit (FYTC). See inst	tructions				•	87		.00			
88	Add line 81 thro	ugh line 87. These are y	our total paymer	nts. See in	struction	s.,,,,	🖲	88	2,446	.00			
ISR Penalty	See instructions	household had full-year c. Medicare Part A or C o neck the box, see instruc	overage is qualif	rage, chec fying healt	ck the bo h care co	x. verage	•						
S. R.	Individual Share	ed Responsibility (ISR) F	Penalty. See instr	uctions		91			.00				
92 <u>o</u>	Payments after subtract line 91	Individual Shared Respo	onsibility Penalty.	. If line 88	is more	than line 91,	(0)	92		.00			
™ 93	Individual Share	d Responsibility Penalty								.00			
Overpaid Tax/Tax Due		from line 91.						F		7 [7]			
paid 101		line 92 is more than line						101		.00			
102 O	2 Amount of line	101 you want applied to	your 2023 estim	ated tax .			•	102		.00			
	3 Overpaid tax av	ailable this year. Subtrac	t line 102 from li	ine 101			•	103		.00			

#### **CA Healthcare Mandate**

- Beginning January 1, 2020, <u>California</u> residents must either:
  - > Have qualifying health insurance coverage
  - Obtain an exemption from the requirement to have coverage
  - Pay a penalty when they file their state tax return
- Check Box 91 on your tax return to indicate fullyear health coverage
- FTB 3853: Health Coverage Exemptions & Penalty Calculator

#### **CA Healthcare Mandate**

- For additional information, go to Franchise Tax Board's public website at ftb.ca.gov and search "Health Care Mandate"
- Click "Personal" tab to access:
  - > Applicable forms
  - Information on exemptions
  - Online Penalty Estimator
- For full year CA nonresidents, enter exemption code "E" on Form FTB 3853.
- For part-year residents, enter exemption code "E" on Form FTB 3853 for the months when you were a nonresident.
- See Form FTB 3853 and instructions included in your resource handout.

#### Coverage Designated as MEC

California has designated the following health benefit plans or arrangements as MEC.

- The University of California Student Health Insurance Plan and the University of California Voluntary Dependent Plan.
- Coverage under an eligible employer-sponsored plan, including grandfathered plans and policies.
- Coverage under an individual health care service plan contract or individual health insurance policy, including grandfathered contracts and policies, or student health coverage that substantially meets all the requirements of Title I of the Affordable Care Act pertaining to nongrandfathered, individual health insurance coverage.

 Any other health benefits coverage that is determined by the DMHC to constitute MEC.

Coverage that an individual purchases directly from a foreign health insurance issuer or that is provided by the government of a foreign country doesn't qualify as MEC unless it is recognized as MEC by the Department of Health and Human Services (HHS). To find out if HHS has recognized particular forms of foreign coverage as MEC, go to www.cms.gov/CCIIO/Programs-and-Initiatives/Health-Insurance-Market-Reforms/Minimum-Essential-Coverage.html.

You	r nan	ne: SANDY EGGO Your SSN or ITIN: 123456789											
	58	Enter credit name code and amount	•	58		.00							
nued	59	Enter credit name code and amount	•	59		.00							
cont	60	To claim more than two credits. See instructions	•	60		.00							
Credits continued	61	Nonrefundable Renter's Credit. See instructions	•	61		.00							
Special C	62	Add line 50 and line 55 through 61. These are your total credits	•	62	0	.00							
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0											
	71	Alternative Minimum Tax. Attach Schedule P (540NR)		71		.00							
xes		50 55				.00							
Other Taxes	72	Mental Health Services Tax. See instructions		72									
ਰ	73	Other taxes and credit recapture. See instructions	•	73		-00							
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	•	74	1,496	.00							
Payments	81 82 83 84 85	Sandy has health care coverage through her institution after she arrived in California. She will file Form FTB 3853, reporting exemption code E for the months	•	81 82 83 84 85	2,446	.00							
	86	she was a nonresident and code Z	•	86		.00							
	87	for the months she had coverage.		87	0.440	.00							
-000	88	Add line 81 this are your total payments. See instructions		88	2,446	.00							
ISR Penalty	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage If you did not check the box, see instructions.  Individual Shared Responsibility (ISR) Penalty. See instructions			.00								
Overpaid Tax/Tax Due	92 93	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88. Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.		92		.00							
paid		Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92		101		.00							
Over		Amount of line 101 you want applied to your 2023 estimated tax		102		.00							
	103	Overpaid tax available this year. Subtract line 102 from line 101	•	103		. 00							

You	r nar	ne: SANDY EGGO Your SSN or I	TIN:	123456789	5 <del>*********</del> *1		
	58	Enter credit name	ode •	and amount	• 58		.00
nued	59	Enter credit name c	ode •	and amount	• 59		.00
Credits continued	60	To claim more than two credits. See instructions		****	• 60		.00
redite	61	Nonrefundable Renter's Credit. See instructions			• 61		.00
Special	62	Add line 50 and line 55 through 61. These are your total cr	edits		1 62	0	.00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0			⊚ 63	1,496	.00
Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)			• 71		.00
	72	Mental Health Services Tax. See instructions					.00
	73	Other taxes and credit recapture. See instructions	• 73		.00		
_	74	Add line 63, line 71, line 72, and line 73. This is your total				1,496	.00
						0.446	
	81	California income tax withheld. See instructions			• 81	2,446	-00
	82	2022 CA estimated tax and other payments. See instruction	ns		• 82		.00
<b>CD</b>	83	Withholding (Form 592-B and/or Form 593). See instruction	ons		• 83		.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions			• 84		.00
Pay	85	Earned Income Tax Credit (EITC). See instructions			• 85		.00
	86	Young Child Tax Credit (YCTC). See instructions			• 86		.00
	87	Foster Youth Tax Credit (FYTC). See instructions			• 87		-00
	88	Add line 81 through line 87. These are your total payments	s. See ins	structions	• 88	2,446	.00
SR Penalty	91	If you and your household had full-year health care covera See instructions. Medicare Part A or C coverage is qualifying If you did not check the box, see instructions.			•		
SE		Individual Shared Responsibility (ISR) Penalty. See instruc	tions	• 91		.00	
Je .	92	Payments after Individual Shared Responsibility Penalty. If subtract line 91 from line 88.	line 88 i	s more than line 91,	92		.00
Tax Di	93	Individual Shared Responsibility Penalty Balance. If line 91 subtract line 88 from line 91			93		.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 92 is more than line 74, subtract line 7			⊚ 101		.00
erpai	102	Amount of line 101 you want applied to your 2023 estimat	ed tax .		• 102		.00
ó	103	Overpaid tax available this year. Subtract line 102 from line	101		• 103		.00
	, 50	The state of the s	est welconics	A STATE OF THE STATE OF T	100		.00

You	r nar	ne: SANDY EGGO	Your SSN or ITIN:	123456789	•		
	58	Enter credit name	code •	and amount	• 58		.00
nued	59	Enter credit name	code •	and amount	• 59		.00
Credits continued	60	To claim more than two credits. See instru	ctions		• 60		.00
redits	61	Nonrefundable Renter's Credit. See instruc	tions		• 61		.00
	62	Add line 50 and line 55 through 61. These	are your total credits		● 62	0	.00
Special	63	Subtract line 62 from line 42. If less than 2	ero, enter -0		● 63	1,496	.00
Other Taxes	71	Alternative Minimum Tax. Attach Schedule	P (540NR)		• 71		.00
	72	Mental Health Services Tax. See instructio				.00	
	73	Other taxes and credit recapture. See instr	• 73		.00		
0	74	Add line 63, line 71, line 72, and line 73. T				1,496	.00
	81	California income tax withheld. See instruc	tions		• 81	2,446	.00
	82	2022 CA estimated tax and other payment	s. See instructions		• 82		.00
	83	Withholding (Form 592-B and/or Form 59	3). See instructions		• 83		.00
Payments	84	Excess SDI (or VPDI) withheld. See instru	ctions		• 84		.00
Payr	85	Earned Income Tax Credit (EITC). See inst	ructions		• 85		.00
	86	Young Child Tax Credit (YCTC). See instru	otions		• 86		.00
	87	Foster Youth Tax Credit (FYTC). See instru	ctions		• 87		-00
	88	Add line 81 through line 87. These are you	r total payments. See in	structions	● 88	2,446	.00
Penalty	91	If you and your household had full-year he See instructions. Medicare Part A or C cov If you did not check the box, see instruction	erage is qualifying healt	k the box. h care coverage	.• 🔲		
SB		Individual Shared Responsibility (ISR) Per	nalty. See instructions	,,,,, • 91		.00	
an	92	Payments after Individual Shared Respons subtract line 91 from line 88.	<u></u>		<ul><li>92</li></ul>	2,446	00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty B subtract line 88 from line 91			● 93		.00
id Tax	101	Overpaid tax. If line 92 is more than line 7	4, subtract line 74 from	line 92	● 101		.00
verpa	102	Amount of line 101 you want applied to yo	ur 2023 estimated tax .		• 102		.00
ó	103	Overpaid tax available this year. Subtract li	ne 102 from line 101		• 103		.00

You	ır nan	ne: SANDY EGGO Your SSN or ITIN: 1234567	789	
Special Credits continued	58	Enter credit name code and a	amount • 58	00
	59	Enter credit name code ● and a	amount • 59	00
	60	To claim more than two credits, See instructions	• 60	00
	61	Nonrefundable Renter's Credit. See instructions	• 61	00
	62	Add line 50 and line 55 through 61. These are your total credits	0	00
	63	Subtract line 62 from line 42. If less than zero, enter -0-	1 406	00
_	-	2301333 100 02 10011 100 121 1 1000 1101 2010 (0110)		
S.	71	Alternative Minimum Tax. Attach Schedule P (540NR)	• 71	00
Other Taxes	72	Mental Health Services Tax. See instructions	• 72	00
Othe	73	Other taxes and credit recapture. See instructions		00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	1,496	00
	81	California income tax withheld. See instructions		00
	82	2022 CA estimated tax and other payments. See instructions	• 82	00
	83	Withholding (Form 592-B and/or Form 593). See instructions		00
ents	84	Excess SDI (or VPDI) withheld. See instructions		00
Payments	85	Earned Income Tax Credit (EITC). See instructions		00
	86	Young Child Tax Credit (YCTC). See instructions		00
	87	Foster Youth Tax Credit (FYTC). See instructions		00
	88	Add line 81 through line 87. These are your total payments. See instructions	2 446	00
ISR Penalty	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage if you did not check the box, see instructions.		
S		Individual Shared Responsibility (ISR) Penalty. See instructions 9		
Overpaid Tax/Tax Due	92 93	Payments after Individual Shared Responsibility Penalty. If line 88 is more than I subtract line 91 from line 88.  Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,	92 Z,440].	00
	_	subtract line 88 from line 91.	OFO	00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92		00
	102	Amount of line 101 you want applied to your 2023 estimated tax	OFO	00
	103	Overpaid tax available this year. Subtract line 102 from line 101	• 103	00

Your name:

#### **SANDY EGGO**

Your SSN or ITIN:

123456789

. 00 104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 ... Code Amount .00 .00 Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .00 Rare and Endangered Species Preservation Voluntary Tax Contribution Program . 00 405 . 00 . 00 Emergency Food for Families Voluntary Tax Contribution Fund ..... . 00 California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund. . . . . . . . . 408 . 00 California Sea Otter Voluntary Tax Contribution Fund 410 . 00 . 00 School Supplies for Homeless Children Voluntary Tax Contribution Fund . 00 State Parks Protection Fund/Parks Pass Purchase Protect Our Coast and Oceans Voluntary Tax Contribution Fund..... . 00 . 00 Keep Arts in Schools Voluntary Tax Contribution Fund . 00 Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund . . . . . . 431 . 00 438 . 00 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund...... . 00 Rape Kit Backlog Voluntary Tax Contribution Fund . 00 . 00 Mental Health Crisis Prevention Voluntary Tax Contribution Fund..... . 00 . 00 121 AMOUNT YOU OWE. Add line 93, line 104, and line 120. See instructions. Do not send cash.

Amount You Owe Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001....

Pay Online – Go to 11b.ca.gov/pay for more information.

121

.00

**SANDY EGGO** 123456789 Your name: Your SSN or ITIN: 122 122 Interest, late return penalties, and late payment penalties. . . . . 123 Underpayment of estimated tax Check the box: 00 FTB 5805 attached FTB 5805F attached 123 124 00 125 REFUND OR NO AMOUNT DUE, Subtract line 120 from line 103. See instructions. 950 Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001. Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. Refund and Direct Deposit See instructions. Have you verified the routing and account numbers? Use whole dollars only. All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below: 126 Direct deposit amount Account number Routing number Checking Savings The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below: Type Routing number Account number 127 Direct deposit amount Checking . 00 Savings For voter registration information, check the box and go to sos.ca.gov/elections. See instructions....... IMPORTANT: Attach a copy of your complete federal return. Our privacy notice can be found in annual tax booklets or online. Go to fib.ca.gov/privacy to learn about our privacy policy statement, or go to fib.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign) Your email address. Enter only one email address Preferred phone number Sign Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) It is unlawful to forge a Firm's name (or yours, if self-employed) PTIN spouse's/ RDP's signature. Firm's address Firm's FEIN Joint tax return? See instructions.

Print Third Party Designee's Name

Do you want to allow another person to discuss this tax return with us? See instructions...

Telephone Number

No

Yes

AMOUNT YOU OWE. Add line 104 and line 120. See instructions. Do not send cash.

Mail to: FRANCHISE TAX BOARD PO BOX 942867, SACRAMENTO CA 94267-0001.

Pay Online – Go to ftb.ca.gov/pay for more information.



REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103.

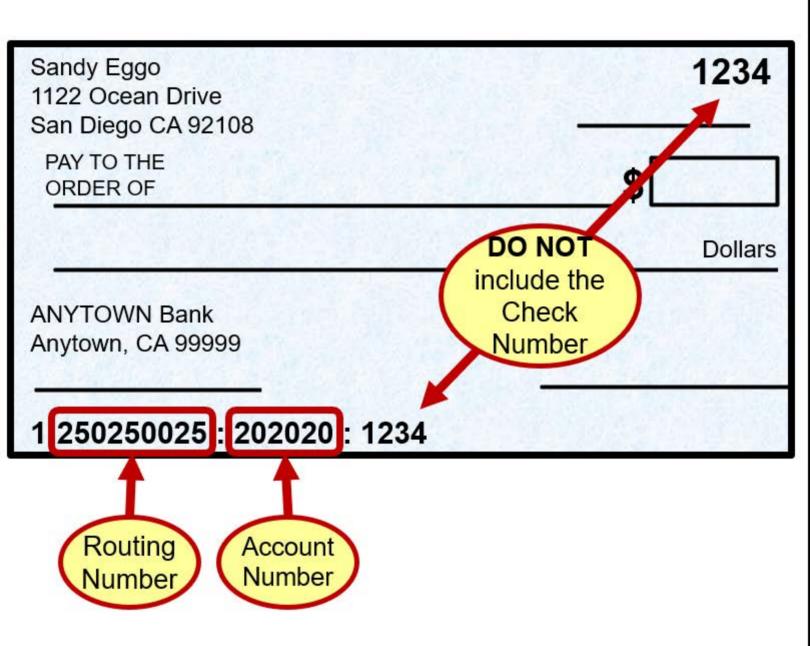
Mail to: FRANCHISE TAX BOARD PO BOX 942840, SACRAMENTO CA 94240-0001.

Marie	name:
YOUR	name:

#### SANDY EGGO Your SSN or ITIN: 123456789

Interest and Penalties		Interest, late return penalties, and late payment penalties		.00			
		Check the box: • FTB 5805 attached • FTB 5805F attached		.00			
	124	Total amount due. See instructions. Enclose, but do not staple, any payment	ı L	.00			
Refund and Direct Deposit	125	PREFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.  Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001 • 125  Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions. Have you verified the routing and account numbers? Use whole dollars only.  All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:					
		Routing number     Checking     Savings     Account number		deposit amount			
		The remaining amount of my refund (line 125) is authorized for direct deposit into the account show  Type Checking Savings		deposit amount			
Our p to loc	rivacy ate FT er per	For voter registration information, check the box and go to sos.ca.gov/elections. See instructions.  ANT: Attach a copy of your complete federal return.  In notice can be found in annual tax booklets or online. Go to fib.ca.gov/privacy to learn about our privacy policy statem IB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and natities of perjury, I declare that I have examined this tax return, including accompanying schedules are and belief, it is true, correct, and complete.	ent, or go to fib.ca.g enter form code 948	ov/forms and search for 113° when instructed.			
	signat		ature (if a joint tax re	eturn, both must sign)			
Si	gn	Your email address. Enter only one email address.	Pref	erred phone number			
Here It is unlawfu to forge a spouse's/ RDP's signature.  Joint tax return? See instructions.		Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)					
		Firm's name (or yours, if self-employed)		● PTIN			
		Firm's address		Firm's FEIN			
		Do you want to allow another person to discuss this tax return with us? See instructions  Print Third Party Designee's Name	_	No one Number			

## Bank Routing and Account Numbers on the Check



Your name:

SANDY EGGO

Your SSN or ITIN

123456789

and		Interest, late return penalties, and late payment penalties	122	.00			
Interest and Penalties			123	.00			
- T	124	Total amount due. See instructions. Enclose, but do not staple, any payment	124	.00			
posit	125	PAGE TO BE TO BE TO BE SUBTRACT line 120 from line 103. See instructions.  Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.  Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip. See instructions. Have you verified the routing and account numbers? Use whole dollars only.  All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:					
Refund and Direct Deposit		Routing number     Checking     Savings     Account number	● 126 Direc	t deposit amount			
Voter Refu		The remaining amount of my refund (line 125) is authorized for direct deposit into the account some account some some some some some some some some	• 127 Direc	t deposit amount			
Our proto local	rivacy ate FT	For voter registration information, check the box and go to sos.ca.gov/elections. See instruction in the solution of the solut	atement, or go to <b>fib.cs.</b> 5 and enter form code <b>94</b>				
Your s	-		signature (if a joint tax r	elturn, both must sign)			
c:		Your email address. Enter only one email address.	● Pro	ferred phone number			
Sign Here It is unlawful to forge a spouse's/ RDP's signature.  Joint tax return? See instructions.		Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)					
		Firm's name (or yours, if self-employed)		● PTIN			
		Firm's address		Firm's FEIN			
		Do you want to allow another person to discuss this tax return with us? See instructions.  Print Third Party Designee's Name		No No Number			

#### SANDY EGGO Your SSN or ITIN: 123456789

			[				
D		Interest, late return penalties, and late payment penalties	122		. 00		
it ies	123	Underpayment of estimated tax.					
Interest and Penalties		Check the box: • FTB 5805 attached • FTB 5805F attached	123		. 00		
="	124	Total amount due. See instructions. Enclose, but do not staple, any payment	124		.00		
	125	REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.	r				
		Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001	125	950	00 . 00		
Deposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not see instructions.</b> Have you verified the routing and account numbers? Use whole dollars only All or the following amount of my refund (line 125) is authorized for direct deposit into the account numbers.		t slip.			
901		Type     Routing number     Account number	<ul><li>121</li></ul>	6 Direct deposit amou	unt		
Refund and Direct Deposit		250250025   Checking   Account number   2 0 2 0 2 0		950			
Kerund		The remaining amount of my refund (line 125) is authorized for direct deposit into the accoun	Ε				
		Routing number	• 12	7 Direct deposit amou	unt		
		Savings			. 00		
Our p	rivacy ate FT	.NT: Attach a copy of your complete federal return.  notice can be found in annual tax booklets or online. Go to fib.ca.gov/privacy to learn about our privacy policy.  B 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800,338,05  nalties of perjury, I declare that I have examined this tax return, including accompanying schedu	05 and enter förm	code <b>948</b> when instructed	d.		
know	dedg	e and belief, it is true, correct, and complete.		A	- 10		
rour :	signal	ure Date Spouse's/RDP	a signature (it a )	oint tax return, both must	sign		
2				Preferred phone null	and the same		
		Your email address, Enter only one email address.		Protested priorie rick	moer		
Sign Here		Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)					
t is u	ınlaw	ful					
to forge a spouse's/ RDP's signature. Joint tax return?		Firm's name (or yours, if self-employed)		• PTIN			
		Firm's address		● Firm's F	EIN		
See	ection	ns.  Do you want to allow another person to discuss this tax return with us? See instructions		Yes N	lo		
		Print Third Party Designee's Name		Telephone Number			

You	r nan	me: SANDY EGGO Your SSN or ITIN: 1	23456789	
Interest and Penalties	122 123	Interest, late return penalties, and late payment penalties		.00
teres Pena		Check the box: ● FTB 5805 attached ● FTB 5805F a	llached • 123	.00
=-		Total amount due. See instructions. Enclose, but do not staple, any p	ayment 124	.00
	125	REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See	instructions.	
		Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO	CA 94240-0001 • 125	950 .00
Refund and Direct Deposit		ded check or a deposit slip.  Blow:  Direct deposit amount		
nd D		250250025 2 0 2 0 2 Savings	0	950 .00
Voter Info.		Routing number		7 Direct deposit amount
Ourp	rivacy	ANT: Attach a copy of your complete federal return.  y notice can be found in annual tax booklets or online. Go to fib.ca.gov/privacy to	earn about our privacy policy statement, or go t	o ftb.ca.gov/forms and search for 1131
Und	erper	TB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this remaities of perjury, I declare that I have examined this tax return, including and perjury.		
	signat	ge and belief, it is true, correct, and complete.  Date	Spouse's/RDP's signature (if a	oint tax return, both must sign)
		Sandy Eggo 04/18/2	022	
		Your email address. Enter only one email address.		Preferred phone number
Si	gn	Sandy.Eggo@gmail.com		
-	ere	Paid are proving signalize (declaration of property is become an all lat	ormation of which proporer has any knowle	dge)
It is to fo spou	unlaw rge a ıse's/	Mful Firm's name (or yours, if self-employed)		● PTIN
Joint	tax	Firm's address		Firm's FEIN
retur See	m?			
instr	uction	ns.  Do you want to allow another person to discuss this tax return	with us? See instructions	Yes No
		Print Third Party Designee's Name		Telephone Number

### ??????

Questions?

# For Additional Help

Toll free phone number 1-800-852-5711

Internet
ftb.ca.gov
https://www.ftb.ca.gov/help/
contact/chat.html