

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**

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2023.

Your first name SANDY	Initial <input type="checkbox"/>	Last name EGGO	Suffix <input type="checkbox"/>	Your SSN or ITIN 123-45-6789	<input type="checkbox"/> A
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If joint tax return, spouse's/RDP's first name <input type="checkbox"/>	Initial <input type="checkbox"/>	Last name <input type="checkbox"/>	Suffix <input type="checkbox"/>	Spouse's/RDP's SSN or ITIN <input type="checkbox"/>	<input type="checkbox"/> R
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Additional information (see instructions) <input type="checkbox"/>	PBA code <input type="checkbox"/>	<input type="checkbox"/> RP
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Street address (number and street) or PO box 1122 OCEAN DRIVE	Apt. no./ste. no. <input type="checkbox"/>	PMB/private mailbox <input type="checkbox"/>	<input type="checkbox"/> RP
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City (if you have a foreign address, see instructions) SAN DIEGO	State CA	ZIP code 92108
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Foreign country name <input type="checkbox"/>	Foreign province/state/county <input type="checkbox"/>	Foreign postal code <input type="checkbox"/>
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Date of Birth ● Your DOB (mm/dd/yyyy) 05/22/1989	● Spouse's/RDP's DOB (mm/dd/yyyy) <input type="checkbox"/>
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Prior Name ● Your prior name (see instructions) <input type="checkbox"/>	● Spouse's/RDP's prior name (see instructions) <input type="checkbox"/>
--	--

If your California filing status is different from your federal filing status, check the box here

Filing Status

1 Single

2 Married/RDP filing jointly. See instr.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

4 Head of household (with qualifying person). See instructions.

5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
See instructions.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ● 6

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 X \$140 = ● \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ● 8 X \$140 = ● \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ● 9 X \$140 = ● \$

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Last Name ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SSN. See instructions ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent's relationship to you ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total dependent exemptions ● 10 X \$433 = ● \$

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2023.

Your first name **SANDY** Initial Last name **EGGO** Suffix Your SSN or ITIN **123-45-6789** A

If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN R

Additional information (see instructions) PBA code

Street address (number and street) or PO box **1122 OCEAN DRIVE** Apt. no./ste. no. PMB-private mailbox RP

City (if you have a foreign address, see instructions) **SAN DIEGO** State **CA** ZIP code **92108**

Foreign country name Foreign province/state/country Foreign postal code

Date of Birth Your DOB (mm/dd/yyyy) **05/22/1989** Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

If your California filing status is different from your federal filing status, check the box here
1 Single 4 Head of household (with qualifying person). See instructions.
2 Married/RDP filing jointly. See instr. 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.
See instructions.
3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. 6

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 X \$140 = \$
8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$140 = \$
9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$140 = \$

10 **Dependents: Do not include yourself or your spouse/RDP.**
Dependent 1 Dependent 2 Dependent 3
First Name
Last Name
SSN. See instructions.
Dependent's relationship to you

Total dependent exemptions 10 X \$433 = \$

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2023.

Your first name **SANDY** Initial Last name **EGGO** Suffix Your SSN or ITIN **123-45-6789** A

If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN R

Additional information (see instructions) PBA code

Street address (number and street) or PO box **1122 OCEAN DRIVE** Apt. no./ste. no. PMB-private mailbox RP

City (if you have a foreign address, see instructions) **SAN DIEGO** State **CA** ZIP code **92108**

Foreign country name Foreign province/state/country Foreign postal code

Date of Birth Your DOB (mm/dd/yyyy) **05/22/1989** Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

If your California filing status is different from your federal filing status, check the box here

- Filing Status
- 1 Single
 - 2 Married/RDP filing jointly. See instr.
 - 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
 - 4 Head of household (with qualifying person). See instructions.
 - 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. Whole dollars only

- Exemptions
- 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 **1** X \$140 = \$ **140**
 - 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$140 = \$
 - 9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$140 = \$

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Last Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SSN. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent's relationship to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total dependent exemptions X \$433 = \$

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2023.

Your first name SANDY	Initial <input type="checkbox"/>	Last name EGGO	Suffix <input type="checkbox"/>	Your SSN or ITIN 123-45-6789	A R RP
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If joint tax return, spouse's/RDP's first name <input type="checkbox"/>	Initial <input type="checkbox"/>	Last name <input type="checkbox"/>	Suffix <input type="checkbox"/>	Spouse's/RDP's SSN or ITIN <input type="checkbox"/>
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Additional information (see instructions) PBA code

Street address (number and street) or PO box **1122 OCEAN DRIVE** Apt. no./ste. no. PMB/private mailbox

City (If you have a foreign address, see instructions) **SAN DIEGO** State **CA** ZIP code **92108**

Foreign country name Foreign province/state/country Foreign postal code

Date of Birth ● Your DOB (mm/dd/yyyy) **05/22/1989** Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name ● Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

If your California filing status is different from your federal filing status, check the box here

1 Single 4 Head of household (with qualifying person). See instructions.

2 Married/RDP filing jointly. See instr. 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ● 6

► For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. Whole dollars only

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 **1** X \$140 = ● \$ **140**

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ● 8 X \$140 = ● \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ● 9 X \$140 = ● \$

10 Dependents: Do not include yourself or your spouse/RDP.

	Dependent 1	Dependent 2	Dependent 3
First Name ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Last Name ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SSN. See instructions ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent's relationship to you ●	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total dependent exemptions ● 10 X \$433 = ● \$



??????



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**

California Adjustments — 2022 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return
SANDY EGGO

SSN or ITIN
1 2 3 4 5 6 7 8 9

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

During 2022:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

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

Part II Income Adjustment Schedule

	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 ...	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions . .	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions			<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions.					
a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions.					
a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits.					
a <input type="radio"/>	<input type="radio"/>	<input type="radio"/>			
7 Capital gain or (loss). See instructions ...	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

California Adjustments — 2022 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

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

During 2022:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/>
b I was in the military and stationed in (enter two letter code)	<input type="radio"/>	<input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)	<input checked="" type="radio"/> FC 07/01/2022	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)	<input type="radio"/>	<input type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/>	<input type="radio"/>
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/>
8 Before 2022: I was a CA resident for the period of	<input type="radio"/>	<input type="radio"/>

Part II Income Adjustment Schedule

	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 1a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	<input checked="" type="radio"/> 1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a	<input checked="" type="radio"/> 1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input checked="" type="radio"/> 1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input checked="" type="radio"/> 1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input checked="" type="radio"/> 1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6	<input checked="" type="radio"/> 1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions	<input checked="" type="radio"/> 1h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions	<input type="radio"/> 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input checked="" type="radio"/> 1z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a	<input checked="" type="radio"/> 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a	<input checked="" type="radio"/> 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a	<input checked="" type="radio"/> 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a	<input checked="" type="radio"/> 5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a	<input checked="" type="radio"/> 6b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions	<input checked="" type="radio"/> 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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** **\$8,000**
- **Interest Income** **\$500**

California Adjustments — Nonresidents or Part-Year Residents

2022

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

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

During 2022:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/> _____
b I was in the military and stationed in (enter two letter code)	<input type="radio"/> _____	<input type="radio"/> _____
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ...	<input checked="" type="radio"/> FC 07 / 01 / 2022	<input type="radio"/> ___ / ___ / ___
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) ..	<input type="radio"/> ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/> _____	<input type="radio"/> _____
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/> _____
8 Before 2022: I was a CA resident for the period of	<input type="radio"/> ___ / ___ / ___ - ___ / ___ / ___	<input type="radio"/> ___ / ___ / ___ - ___ / ___ / ___

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 1a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	<input type="radio"/> 1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a.	<input type="radio"/> 1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input type="radio"/> 1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/> 1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/> 1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 ...	<input type="radio"/> 1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions ..	<input type="radio"/> 1h	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instructions	<input type="radio"/> 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input type="radio"/> 1z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/>	<input type="radio"/> 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/>	<input type="radio"/> 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/>	<input type="radio"/> 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/>	<input type="radio"/> 5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/>	<input type="radio"/> 6b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions ...	<input type="radio"/> 7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2022

Ca No

Reminder:

Important: Attach this

Name(s) as shown on tax return

SANDY

Part I Residency Information

During 2022:

1 My California (CA) Residency:

a Myself: Nonresident

2 a I was domiciled in (e.g., my home) in CA

b I was in the military or naval service in CA

3 I became a CA resident

4 I became a CA nonresident

5 I was a CA nonresident

6 The number of days I was in CA

7 I owned a home/property in CA

8 Before 2022: I was a CA resident

Part II Income Adjustment

Section A — Income

from federal

	(Total federal tax liability)	(Difference between CA & federal law)	(Difference between CA & federal law)	CA Resident (subtract col. B from col. A; add col. C to the result)	Amounts earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 1a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	<input checked="" type="radio"/> 1b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a	<input checked="" type="radio"/> 1c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input checked="" type="radio"/> 1d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input checked="" type="radio"/> 1e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input checked="" type="radio"/> 1f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6	<input checked="" type="radio"/> 1g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instructions	<input checked="" type="radio"/> 1h	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Nontaxable combat pay election. See instructions	<input type="radio"/> 1i		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Add line 1a through line 1i	<input checked="" type="radio"/> 1z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/>	<input checked="" type="radio"/> 2b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/>	<input checked="" type="radio"/> 3b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/>	<input checked="" type="radio"/> 4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a <input checked="" type="radio"/>	<input checked="" type="radio"/> 5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a <input checked="" type="radio"/>	<input checked="" type="radio"/> 6b	<input checked="" type="radio"/>			
7 Capital gain or (loss). See instructions	<input checked="" type="radio"/> 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Other earned income reported to the IRS \$0

40NR)

7 8 9

Resident

DP

E

Amounts earned or received as a CA resident and income earned or received from CA sources as a nonresident)

2022

Ca
No

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
 Pandoran wages \$ 8,000 Earned in FC
 Total \$28,000

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 a

3 I became a CA resident

4 I became a CA nonresid

5 I was a CA nonresident

6 The number of days I s

7 I owned a home/prop

8 Before 2022: I was a C

Part II Income Adjust

Section A — Income
 from federal

		(difference between CA & federal law)	(difference between CA & federal law)	CA Resident (subtract col. B from col. A; add col. C to the result)	Amounts earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	1a	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
b Household employee wages not reported on federal Form(s) W-2	1b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Tip income not reported on line 1a	1c	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	1d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	1e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	1f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g Wages from federal Form 8919, line 6	1g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h Other earned income. See instructions	1h	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
i Nontaxable combat pay election. See instructions	1i		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Add line 1a through line 1i	1z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a	2b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a	3b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a	4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Pensions and annuities. See instructions. a	5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Social security benefits. a	6b	<input checked="" type="radio"/>			
7 Capital gain or (loss). See instructions	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

40NR)

7 8 9

Resident

DP

E

Amounts
 earned or
 received as a CA
 resident and income
 earned or received
 from CA sources
 as a nonresident)

California Adjustments — Nonresidents or Part-Year Residents

2022

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

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

During 2022:

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

	Yoursel	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/>
b I was in the military and stationed in (enter two letter code)	<input type="radio"/>	<input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)	<input checked="" type="radio"/> FC 07/01/2022	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)	<input type="radio"/>	<input type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/>	<input type="radio"/>
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/>
8 Before 2022: I was a CA resident for the period of	<input type="radio"/>	<input type="radio"/>

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 25,000	<input type="radio"/> 0	<input checked="" type="radio"/> 5,000	<input checked="" type="radio"/> 30,000	<input checked="" type="radio"/> 30,000
b Household employee wages not reported on federal Form(s) W-2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 28,000	<input checked="" type="radio"/> 28,000	<input checked="" type="radio"/> 20,000
i Nontaxable combat pay election. See instructions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2 Taxable interest. a

3 Ordinary dividends. See instructions. a

4 IRA distributions. See instructions. a

5 Pensions and annuities. See instructions. a

6 Social security benefits. a

7 Capital gain or (loss). a

Total W-2 wages	\$30,000
Reported to IRS	<u>\$25,000</u>
Adjustment	\$ 5,000
Other earned income:	
Pandoran wages	\$20,000 Earned in CA
Pandoran wages	<u>\$ 8,000</u> Earned in FC
Total	\$28,000
Other earned income reported to the IRS \$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** **\$8,000**
- **Interest Income** **\$500**

2022

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

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

During 2022:

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

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/> _____
b I was in the military and stationed in (enter two letter code)	<input type="radio"/> _____	<input type="radio"/> _____
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ...	<input checked="" type="radio"/> FC 07/01 / 2022	<input type="radio"/> ____/____/____
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) ..	<input type="radio"/> ____/____/____	<input type="radio"/> ____/____/____
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/> _____	<input type="radio"/> _____
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/> _____
8 Before 2022: I was a CA resident for the period of	<input type="radio"/> ____/____/____ - ____/____/____	<input type="radio"/> ____/____/____ - ____/____/____

Part II Income Adjustment Schedule		A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	1a	<input checked="" type="radio"/> 25,000	<input type="radio"/> 0	<input type="radio"/> 5,000	<input checked="" type="radio"/> 30,000	<input checked="" type="radio"/> 30,000
b Household employee wages not reported on federal Form(s) W-2	1b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a.	1c	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	1d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e Taxable dependent care benefits from federal Form 2441, line 26	1e	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 29	1f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6 ...	1g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instructions ..	1h	<input type="radio"/> 0	<input type="radio"/> 0	<input checked="" type="radio"/> 28,000	<input checked="" type="radio"/> 28,000	<input checked="" type="radio"/> 20,000
i Nontaxable combat pay election. See instructions	1i	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	1z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/>	2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/>	3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/>	4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instructions. a <input type="radio"/>	5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/>	6b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Capital gain or (loss). See instructions ...	7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

California Adjustments — Nonresidents or Part-Year Residents

2022

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

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

During 2022:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

	Yoursel	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/> _____
b I was in the military and stationed in (enter two letter code)	<input type="radio"/> _____	<input type="radio"/> _____
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)	<input checked="" type="radio"/> FC 07/01/2022	<input type="radio"/> ____/____/____
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)	<input type="radio"/> ____/____/____	<input type="radio"/> ____/____/____
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/> _____	<input type="radio"/> _____
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/> _____
8 Before 2022: I was a CA resident for the period of	<input type="radio"/> ____/____/____ - ____/____/____	<input type="radio"/> ____/____/____ - ____/____/____

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 25,000	<input type="radio"/> 0	<input checked="" type="radio"/> 5,000	<input checked="" type="radio"/> 30,000	<input checked="" type="radio"/> 30,000
b Household employee wages not reported on federal Form(s) W-2	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
c Tip income not reported on line 1a.	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
d Medicaid waiver payments not reported on federal Form(s) W-2. See instr.	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
g Wages from federal Form 8919, line 6 ..	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
h Other earned income. See instructions ..	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 28,000	<input checked="" type="radio"/> 28,000	<input checked="" type="radio"/> 20,000
i Nontaxable combat pay election. See instructions	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
z Add line 1a through line 1i	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
2 Taxable interest. a <input type="radio"/>	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 500	<input checked="" type="radio"/> 500	<input checked="" type="radio"/> 250
b Ordinary dividends. See instructions ..	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
4 IRA distributions. See instructions.	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
5 Pensions and annuities. See instructions. a <input type="radio"/>	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
6 Social security benefits. a <input type="radio"/>	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
7 Capital gain or (loss). See instructions ...	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____

Interest is intangible - sourced/taxable to your place of residency.

Sandy declares resident of CA for 184/365 days or one-half of the year.

Section B — Additional Income

from federal Schedule 1 (Form 1040)

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

Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V	9b1	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V	9b2	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809	9b3	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C	10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section C — Adjustments to Income
from federal Schedule 1 (Form 1040)

11	Educator expenses	11	<input type="radio"/>	<input type="radio"/>		
12	Certain business expenses of reservists, performing artists, and fee-basis government officials	12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Health savings account deduction	13	<input type="radio"/>	<input type="radio"/>		
14	Moving expenses. Attach form FTB 3913. See instructions	14	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
15	Deductible part of self-employment tax. See instructions	15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans	16	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
17	Self-employed health insurance deduction. See instructions	17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18	Penalty on early withdrawal of savings	18	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
19	a Alimony paid. b Enter recipient's SSN <input type="radio"/> _____ - _____ Last name <input type="radio"/> _____	19a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20	IRA deduction	20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21	Student loan interest deduction	21	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22	Reserved for future use	22				
23	Archer MSA deduction	23	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
24	Other adjustments:					
a	Jury duty pay	24a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	<input type="radio"/>	<input type="radio"/>		
d	Reforestation amortization and expenses	24d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974	24e	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
f	Contributions to IRC Section 501(c)(18)(D) pension plans	24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans	24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims	24h	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>

Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V 9b1		●		●	●
b2	NOL deduction from form FTB 3805V 9b2		●		●	●
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		●		●	●
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	● 25,000	● 0	● 33,500	● 58,500	● 50,250

Section C — Adjustments to Income
from federal Schedule 1 (Form 1040)

11	Educator expenses 11	●	●			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12	●	●	●	●	●
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	●	●		●	●
16	Self-employed SEP, SIMPLE, and qualified plans 16	●			●	●
17	Self-employed health insurance deduction. See instructions 17	●	●		●	●
18	Penalty on early withdrawal of savings 18	●			●	●
19	a Alimony paid. b Enter recipient's SSN ● - - - - - Last name ● 19a	●		●	●	●
20	IRA deduction 20	●	●	●	●	●
21	Student loan interest deduction 21	●		●	●	●
22	Reserved for future use 22					
23	Archer MSA deduction 23	●			●	●
24	Other adjustments:					
a	Jury duty pay 24a	●			●	●
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit 24b	●	●	●	●	●
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	●	●			
d	Reforestation amortization and expenses 24d	●	●		●	●
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	●			●	●
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f	●	●	●	●	●
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	●	●	●	●	●
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	●			●	●

Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V	9b1	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b2	NOL deduction from form FTB 3805V	9b2	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b3	NOL from form FTB 3805Z, FTB 3807, or FTB 3809	9b3	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. Go to Section C.	10	<input checked="" type="radio"/> 25,000	<input type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500

Section C — Adjustments to Income
from federal Schedule 1 (Form 1040)

11	Educator expenses	11	<input type="radio"/>	<input type="radio"/>		
12	Certain business expenses of reservists, performing artists, and fee-basis government officials	12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Health savings account deduction	13	<input type="radio"/>	<input type="radio"/>		
14	Moving expenses. Attach form FTB 3913. See instructions	14	<input checked="" type="radio"/>		<input type="radio"/>	<input type="radio"/>
15	Deductible part of self-employment tax. See instructions	15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans	16	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
17	Self-employed health insurance deduction. See instructions	17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18	Penalty on early withdrawal of savings	18	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
19	a Alimony paid. b Enter recipient's: SSN <input type="radio"/> - - - - - Last name <input type="radio"/>	19a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20	IRA deduction	20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21	Student loan interest deduction	21	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22	Reserved for future use	22				
23	Archer MSA deduction	23	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
24	Other adjustments:					
a	Jury duty pay	24a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c	<input type="radio"/>	<input type="radio"/>		
d	Reforestation amortization and expenses	24d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974	24e	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
f	Contributions to IRC Section 501(c)(18)(D) pension plans	24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans	24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims	24h	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>

Section C — Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E. 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

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

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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



??????



Questions?

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

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

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25 Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions
 Check the box if you did NOT itemize for federal but will itemize for California
A Federal Amounts (from federal Schedule A (Form 1040))
B Subtractions See instructions
C Additions See instructions

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

22222		a Employee's social security number 123-45-6789		OMB No. 1545-0008	
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 Research Institute La Jolla, Ca 92037			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9	10 Dependent care benefits	
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive		Suff. 11 Nonresident alien or foreign national	
1122 Ocean Drive San Diego, Ca 92108		f Employee's address and ZIP code		13 State employee <input type="checkbox"/>	
				14 Other	
15 State CA	Employer's state ID number 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 2,446	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Box 17: State Incomes 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:

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008	
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 Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld
		5 Medicare wages and tips		6 Medicare tax withheld
		7 Social security tips		8 Allocated tips
d Control number		9	10 Dependent care benefits	
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive	Suff.	11 Non-qualified plan
f Employee's address and ZIP code San Diego, Ca 92108		13 State wages, tips, etc. <input type="checkbox"/>		12d
15 State Employer's state ID number CA 123-45-6789		16 State wages, tips, etc. 30,000	17 State income tax 2,446	18 Local wages, tips, etc.
				19 Local income tax
				20 Locality name

Box 17: State Incomes 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**

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008	
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 Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld
		5 Medicare wages and tips		6 Medicare tax withheld
		7 Social security tips		8 Allocated tips
d Control number		9	10 Dependent care benefits	
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive	Suff.	11 Nonresident alien or foreign citizen or resident
f Employee's address and ZIP code San Diego, Ca 92108		13 State employee <input type="checkbox"/>		14 Other
15 State CA	Employer's state ID number 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 2,446	18 Local wages, tips, etc.
				19 Local income tax
				20 Locality name


Box 17: State Incomes Tax

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.





22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008		
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 Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive		Suff. San Diego, Ca 92108	
f Employee's address and ZIP code		13 State		14 Other	
15 State CA		Employer's state ID number 123-45-6789		16 State wages, tips, etc. 30,000	
		17 State income tax 2,446		18 Local wages, tips, etc.	
				19 Local income tax	
				20 Locality name	

Box 17: State Incomes Tax

Form **W-2** Wage and Tax Statement **2022** Department of the Treasury—Internal Revenue Service
 Copy 1—For State, City, or Local Tax Department

Total Itemized Deductions:
 State Income Tax **\$2,446**
 Charitable Donation **\$ 75**

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

22222		a Employee's social security number 123-45-6789		OMB No. 1545-0008	
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 Research Institute La Jolla, Ca 92037			3 Social security wages		4 Social security tax withheld
			5 Medicare wages and tips		6 Medicare tax withheld
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive		Suff. San Diego, Ca 92108	
f Employee's address and ZIP code			11 Non-qualified plan		12d
15 State Employer's state ID number CA 123-45-6789			16 State wages, tips, etc. 30,000		17 State income tax 2,446
			18 Local wages, tips, etc.		19 Local income tax
					20 Locality name



Box 17: State Incomes Tax

2,446

Form **W-2** Wage and Tax Statement **2022** Department of the Treasury—Internal Revenue Service
 Copy 1—For State, City, or Local Tax Department

Total Itemized Deductions:

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

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

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

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

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions
 Check the box if you did NOT itemize for federal but will itemize for California
A Federal Amounts (from federal Schedule A (Form 1040))
B Subtractions See instructions
C Additions See instructions

Medical and Dental Expenses See instructions.

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

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/>	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

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

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

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

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

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/>	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
Enter the amount from line 5a, column B in line 5e, column B			
Enter the difference from line 5d and line 5e, column A in line 5e, column C 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

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

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

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/>	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

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

Medical and Dental Expenses See instructions.

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

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/> 2,446	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions
Continued

A Federal Amounts
(from federal Schedule A
(Form 1040))

B Subtractions
See instructions

C Additions
See instructions

Casualty and Theft Losses

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

Other Itemized Deductions

16 Other—from list in federal instructions 16

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17 **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.
Attach federal Form 2106 if required. See instructions 19

20 Tax preparation fees 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 25

26 Total Itemized Deductions. Add line 18 and line 25 26

27 Other adjustments. See instructions. Specify 27

28 Combine line 26 and line 27 28

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

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

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 29

30 Enter the larger of the amount on line 29 or your standard deduction listed below:

- Single or married/RDP filing separately. See instructions \$5,202
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,404

30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E 1

2 Enter your deductions from line 30 2

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5

Part III Adjustments to Federal Itemized Deductions
Continued

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

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

Other Itemized Deductions

16 Other—from list in federal instructions 16

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17 **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.
Attach federal Form 2106 if required. See instructions 19

20 Tax preparation fees 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 25

26 Total Itemized Deductions. Add line 18 and line 25 26 **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 (540NR), line 29 29

30 Enter the larger of the amount on line 29 or your standard deduction listed below:

- Single or married/RDP filing separately. See instructions \$5,202
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,404

..... 30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E 1

2 Enter your deductions from line 30 2

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5

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

Casualty and Theft Losses

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

Other Itemized Deductions

16 Other—from list in federal instructions 16

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17 **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.
Attach federal Form 2106 if required. See instructions 19

20 Tax preparation fees 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25

26 Total Itemized Deductions. Add line 18 and line 25. 26 **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 (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 30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E 1

2 Enter your deductions from line 30 2

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5

Part III Adjustments to Federal Itemized Deductions
Continued

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

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Other Itemized Deductions

16 Other—from list in federal instructions	16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		2,521	2,446	
18 Total. Combine line 17 column A less column B plus column C	18	<input type="radio"/>		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	<input type="radio"/>		
20 Tax preparation fees	20	<input type="radio"/>		
21 Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21	<input type="radio"/>		
22 Add line 19 through line 21	22	<input type="radio"/>		
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/>	23	<input type="radio"/>		
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0	24	<input type="radio"/>		
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25	<input type="radio"/>		
26 Total Itemized Deductions. Add line 18 and line 25	26	<input type="radio"/>		75
27 Other adjustments. See instructions. Specify <input type="radio"/>	27	<input type="radio"/>		
28 Combine line 26 and line 27	28	<input type="radio"/>		

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 (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

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E	1	<input type="radio"/>		
2 Enter your deductions from line 30	2	<input type="radio"/>		
3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	<input type="radio"/>		
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	<input type="radio"/>		
5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	<input type="radio"/>		

Part III Adjustments to Federal Itemized Deductions
Continued

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

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

16 Other—from list in federal instructions	16	
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	2,521

18 Total. Combine line 17 column A less column B plus column C	18	75
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Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions 19

20 Tax preparation fees 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 25

26 Total Itemized Deductions. Add line 18 and line 25 26 **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 (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**

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E 1

2 Enter your deductions from line 30 2

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions

Check the box if you did NOT itemize for federal but will itemize for California

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

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

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/> 2,446	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions
 Check the box if you did NOT itemize for federal but will itemize for California
A Federal Amounts (from federal Schedule A (Form 1040))
B Subtractions See instructions
C Additions See instructions

Medical and Dental Expenses See instructions.

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

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/> 2,446	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> _____ 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15	●	●
Other Itemized Deductions			
16 Other—from list in federal instructions	16	●	●
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	● 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. 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	23	●	[]
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 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	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

Part IV California Taxable Income			
1 California AGI. Enter your California AGI from Part II, line 27, column E	1	●	[]
2 Enter your deductions from line 30	2	●	[]
3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	●	[]
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	●	[]
5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	●	[]

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

Casualty and Theft Losses

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15			
Other Itemized Deductions					
16	Other—from list in federal instructions	16			
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	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. Attach federal Form 2106 if required. See instructions	19			
20	Tax preparation fees	20			
21	Other expenses: investment, safe deposit box, etc. List type	21			
22	Add line 19 through line 21	22			
23	Enter amount from federal Form 1040 or 1040-SR, line 11				
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24			
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25			
26	Total Itemized Deductions. Add line 18 and line 25	26			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 (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

Part 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	2	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	

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
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15		
Other Itemized Deductions				
16	Other—from list in federal instructions	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	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. 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	23	
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 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	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

Part 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	2	5,202
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	

Part III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (From federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions 15	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other Itemized Deductions			
16 Other—from list in federal instructions 16	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
	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. Attach federal Form 2106 if required. See instructions 19	<input checked="" type="radio"/>		
20 Tax preparation fees 20	<input checked="" type="radio"/>		
21 Other expenses: investment, safe deposit box, etc. List type <input checked="" type="radio"/> 21	<input checked="" type="radio"/>		
22 Add line 19 through line 21 22	<input checked="" type="radio"/>		
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> 23	<input checked="" type="radio"/>		
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0 24	<input checked="" type="radio"/>		
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 25	<input checked="" type="radio"/>		
26 Total Itemized Deductions. Add line 18 and line 25 26	<input checked="" type="radio"/>		75
27 Other adjustments. See instructions. Specify <input checked="" type="radio"/> 27	<input checked="" type="radio"/>		
28 Combine line 26 and line 27 28	<input checked="" type="radio"/>		
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 (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	
	<input checked="" type="radio"/>		5,202

Part IV California Taxable Income			
1 California AGI. Enter your California AGI from Part II, line 27, column E 1	<input checked="" type="radio"/>	50,250	
2 Enter your deductions from line 30 2	<input checked="" type="radio"/>	5,202	
3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3	<input checked="" type="radio"/>	
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4	<input checked="" type="radio"/>		
5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5	<input checked="" type="radio"/>		

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses <input checked="" type="radio"/>			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="radio"/>			

$$50,250 / 58,500 = 0.8590$$

Taxes You Paid

5a State and local income tax or general sales taxes 5a	<input checked="" type="radio"/> 2,446	<input checked="" type="radio"/> 2,446	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/>		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C 5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

11 Gifts by cash or check 11	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Other than by cash or check. 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13 Carryover from prior year. 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Add line 11 through line 13 14	<input checked="" type="radio"/> 75	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Part III Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (From federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15		
Other Itemized Deductions				
16	Other—from list in federal instructions	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	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. Attach federal Form 2106 if required. See instructions	19		
20	Tax preparation fees	20		
21	Other expenses: investment, safe deposit box, etc. List type	21		
22	Add line 19 through line 21	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25		
26	Total Itemized Deductions. Add line 18 and line 25	26		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 (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

Part 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	2	5,202	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3		
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4		
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5		

Part III Adjustments to Federal Itemized Deductions
Continued

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

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

16 Other—from list in federal instructions	16		
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	2,521	2,446

18 Total. Combine line 17 column A less column B plus column C	18		75
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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		
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23 Enter amount from federal Form 1040 or 1040-SR, line 11			
--	--	--	--

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
--	----	--	--

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25		
--	----	--	--

26 Total Itemized Deductions. Add line 18 and line 25	26		75
---	----	--	----

27 Other adjustments. See instructions. Specify	27		
---	----	--	--

28 Combine line 26 and line 27	28		
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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 (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
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Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E	1		50,250
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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 to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590	
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4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4		
--	---	--	--

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 25. If less than zero, enter -0-	5		
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$$50,250 / 58,500 = 0.8590$$

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

Casualty and Theft Losses

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

Other Itemized Deductions

16 Other—from list in federal instructions 16

17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17 **2,521** **2,446**

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

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc.
Attach federal Form 2106 if required. See instructions. 19

20 Tax preparation fees. 20

21 Other expenses: investment, safe deposit box, etc. List type 21

22 Add line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. 24

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. 25

26 Total Itemized Deductions. Add line 18 and line 25. 26

27 Other adjustments. See instructions. Specify. 27

28 Combine line 26 and line 27. 28

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?

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

No. Transfer the amount on line 28 to line 29.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29 29

30 Enter the larger of the amount on line 29 or your standard deduction listed below:

- Single or married/RDP filing separately. See instructions. \$5,202
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,404

..... 30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E 1

2 Enter your deductions from line 30 2

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5

Part III Adjustments to Federal Itemized Deductions
Continued

A Federal Amounts (from federal Schedule A [Form 1040])	B Subtractions See instructions	C Additions See instructions
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Casualty and Theft Losses

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

Other Itemized Deductions

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

2,521 2,446

18 Total. Combine line 17 column A less column B plus column C 18		75
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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 ● 23	●	
---	---	--

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 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 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
--	---	-------

Part 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 2	●	5,202
--	---	-------

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- 3	●	0.8590
---	---	--------

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 4	●	4,469
--	---	-------

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- 5	●	
---	---	--

$$5,202 \times .8590 = 4,469$$

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
--	---	--

Casualty and Theft Losses

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

Other Itemized Deductions

16 Other—from list in federal instructions	16			
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	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. 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	23			
--	----	--	--	--

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 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	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
--	----	--	--	-------

Part 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	2			
--------------------------------------	---	--	--	--

3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590		
---	---	--------	--	--

4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4			4,469
--	---	--	--	-------

5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5			45,781
---	---	--	--	--------



??????



Questions?

California Nonresident or Part-Year Resident Income Tax Return

2022

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2023.

Your first name **SANDY** Initial Last name **EGGO** Suffix Your SSN or ITIN **123-45-6789** A

If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN R

Additional information (see instructions) PBA code

Street address (number and street) or PO box **1122 OCEAN DRIVE** Apt no./ste. no. PMB/private mailbox RP

City (If you have a foreign address, see instructions) **SAN DIEGO** State **CA** ZIP code **92108**

Foreign country name Foreign province/state/country Foreign postal code

Date of Birth Your DOB (mm/dd/yyyy) **05/22/1989** Spouse's/RDP's DOB (mm/dd/yyyy)

Prior Name Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

If your California filing status is different from your federal filing status, check the box here

- 1 Single
- 2 Married/RDP filing jointly. See instr.
- 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
- 4 Head of household (with qualifying person). See instructions.
- 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died.

6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.

▶ For line 7, line 8, line 9, and line 10: Multiply the number you enter in the box by the pre-printed dollar amount for that line. Whole dollars only

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 **1** X \$140 = ● \$ **140**
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ● 8 X \$140 = ● \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ● 9 X \$140 = ● \$

10 **Dependents: Do not include yourself or your spouse/RDP.**

	Dependent 1	Dependent 2	Dependent 3
First Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Last Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
SSN. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dependent's relationship to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total dependent exemptions ● 10 X \$433 = ● \$

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 12 <input type="text"/> .00	<input type="radio"/>	
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 <input type="text"/> .00	<input checked="" type="radio"/>	
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 14 <input type="text"/> .00	<input type="radio"/>	
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 <input type="text"/> .00	<input type="radio"/>	
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 <input type="text"/> .00	<input type="radio"/>	
	17 Adjusted gross income from all sources. Combine line 15 and line 16. 17 <input type="text"/> .00	<input type="radio"/>	
	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 <input type="text"/> .00	<input type="radio"/>	
	19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0- 19 <input type="text"/> .00	<input checked="" type="radio"/>	

CA Taxable Income	31 Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule		
	<input checked="" type="radio"/> <input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 31 <input type="text"/> .00	<input type="radio"/>	
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. 32 <input type="text"/> .00	<input type="radio"/>	
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. 35 <input type="text"/> .00	<input type="radio"/>	
	36 CA Tax Rate. Divide line 31 by line 19. 36 <input type="text"/>	<input checked="" type="radio"/>	
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. 37 <input type="text"/> .00	<input checked="" type="radio"/>	
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. 38 <input type="text"/>	<input checked="" type="radio"/>	
	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 <input type="text"/> .00	<input checked="" type="radio"/>	
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ... 40 <input type="text"/> .00	<input checked="" type="radio"/>	
	41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A 41 <input type="text"/> .00	<input type="radio"/>	
42 Add line 40 and line 41 42 <input type="text"/> .00	<input type="radio"/>		

Special Credits	50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 50 <input type="text"/> .00	<input type="radio"/>	
	51 Credit for joint custody head of household. See instructions 51 <input type="text"/> .00	<input type="radio"/>	
	52 Credit for dependent parent. See instructions. 52 <input type="text"/> .00	<input type="radio"/>	
	53 Credit for senior head of household. See instructions. 53 <input type="text"/> .00	<input type="radio"/>	
	54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 <input type="text"/>	<input checked="" type="radio"/>	
55 Credit amount. See instructions 55 <input type="text"/> .00	<input type="radio"/>		

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	<input type="text"/>	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<input type="text"/>	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	<input type="text"/>	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="text"/>	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<input type="text"/>	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<input type="text"/>	.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	<input type="text"/>	.00
19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	<input type="text"/>	.00	

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input type="text"/>	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input type="text"/>	.00
	36	CA Tax Rate. Divide line 31 by line 19	<input type="text"/>	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input type="text"/>	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	<input type="text"/>	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions	<input type="text"/>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input type="text"/>	.00
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A			
42	Add line 40 and line 41	<input type="text"/>	.00	

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	<input type="text"/>	.00
	51	Credit for joint custody head of household. See instructions	<input type="text"/>	.00
	52	Credit for dependent parent. See instructions	<input type="text"/>	.00
	53	Credit for senior head of household. See instructions	<input type="text"/>	.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	<input type="text"/>	
55	Credit amount. See instructions	<input type="text"/>	.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income

12 Total California wages from your federal Form(s) W-2, box 16 12 .00

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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

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- 19 .00

CA Taxable Income

31 Tax. Check the box if from: Tax Table Tax Rate Schedule

FTB 3800 FTB 3803 31 .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 32 .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 35 .00

36 CA Tax Rate. Divide line 31 by line 19 36 .00

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38 .00

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

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

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 51 .00

52 Credit for dependent parent. See instructions 52 .00

53 Credit for senior head of household. See instructions 53 .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 .00

55 Credit amount. See instructions 55 .00

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008		
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 Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive		Suff. San Diego, Ca 92108	
f Employee's address and ZIP code		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State CA	Employer's state ID number 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 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

2022

Department of the Treasury—Internal Revenue Service

Box 16:
California Wages

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	12	<input type="text"/>	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	<input type="text"/>	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	14	<input type="text"/>	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	<input type="text"/>	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	<input type="text"/>	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	17	<input type="text"/>	.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	<input type="text"/>	.00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19	<input type="text"/>	.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
		<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	<input type="text"/>	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	<input type="text"/>	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	<input type="text"/>	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	<input type="text"/>	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	<input type="text"/>	
	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	<input type="text"/>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	40	<input type="text"/>	.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41	<input type="text"/>	.00
42	Add line 40 and line 41	42	<input type="text"/>	.00	

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	50	<input type="text"/>	.00
	51	Credit for joint custody head of household. See instructions	51	<input type="text"/>	.00
	52	Credit for dependent parent. See instructions	52	<input type="text"/>	.00
	53	Credit for senior head of household. See instructions	53	<input type="text"/>	.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54	<input type="text"/>	
55	Credit amount. See instructions	55	<input type="text"/>	.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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		.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	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-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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		.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	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-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
42	Add line 40 and line 41	42		.00	

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> _____ 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Part III Adjustments to Federal Itemized Deductions
 Check the box if you did NOT itemize for federal but will itemize for California
A Federal Amounts (from federal Schedule A (Form 1040))
B Subtractions See instructions
C Additions See instructions

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income

- 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** .00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
- 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- ● 19 .00

CA Taxable Income

- 31 Tax. Check the box if from: Tax Table Tax Rate Schedule
 FTB 3800 FTB 3803 ● 31 .00
- 32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 ● 32 .00
- 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ● 35 .00
- 36 CA Tax Rate. Divide line 31 by line 19 ● 36 .
- 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 ● 37 .00
- 38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 ● 38 .
- 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
- 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

- 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 ● 51 .00
- 52 Credit for dependent parent. See instructions ... ● 52 .00
- 53 Credit for senior head of household. See instructions ● 53 .00
- 54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions ● 54 .
- 55 Credit amount. See instructions ● 55 .00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	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-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		.00
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		.00
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	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-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

	A	B	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)
i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
j Housing deduction from federal Form 2555 24j	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
z Other adjustments. List type and amount. <input checked="" type="radio"/> 24z	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Total other adjustments. Add line 24a through line 24z. 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

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

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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		.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16		.00
	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-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
	55	Credit amount. See instructions	55		.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income

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** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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 .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 .00

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- 19 .00

CA Taxable Income

31 Tax. Check the box if from: Tax Table Tax Rate Schedule

FTB 3800 FTB 3803 31 .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 32 .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 35 .00

36 CA Tax Rate. Divide line 31 by line 19 36 .

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38 .

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

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

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 51 .00

52 Credit for dependent parent. See instructions. ... 52 .00

53 Credit for senior head of household. See instructions 53 .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 .

55 Credit amount. See instructions 55 .00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income

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** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 .00

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- 19 .00

CA Taxable Income

31 Tax. Check the box if from: Tax Table Tax Rate Schedule

FTB 3800 FTB 3803 31 .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 32 .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 35 .00

36 CA Tax Rate. Divide line 31 by line 19 36 .

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38 .

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

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

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 51 .00

52 Credit for dependent parent. See instructions. ... 52 .00

53 Credit for senior head of household. See instructions 53 .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 .

55 Credit amount. See instructions 55 .00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16		.00
	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-	19		.00	

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		.00
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		.00
	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
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00	
42	Add line 40 and line 41	42		.00	

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	<input checked="" type="radio"/> 12	30,000	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<input checked="" type="radio"/> 13	25,000	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	<input checked="" type="radio"/> 14	0	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input checked="" type="radio"/> 15	25,000	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<input checked="" type="radio"/> 16	33,500	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 18		.00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	<input checked="" type="radio"/> 19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	<input checked="" type="radio"/> 31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input checked="" type="radio"/> 32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input checked="" type="radio"/> 35		.00
	36	CA Tax Rate. Divide line 31 by line 19	<input checked="" type="radio"/> 36		.00
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input checked="" type="radio"/> 37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	<input checked="" type="radio"/> 38		.00
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions	<input checked="" type="radio"/> 39		.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input checked="" type="radio"/> 40		.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input checked="" type="radio"/> 41		.00
	42	Add line 40 and line 41	<input checked="" type="radio"/> 42		.00

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	<input checked="" type="radio"/> 50		.00
	51	Credit for joint custody head of household. See instructions	<input checked="" type="radio"/> 51		.00
	52	Credit for dependent parent. See instructions	<input checked="" type="radio"/> 52		.00
	53	Credit for senior head of household. See instructions	<input checked="" type="radio"/> 53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	<input checked="" type="radio"/> 54		.00
55	Credit amount. See instructions	<input checked="" type="radio"/> 55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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		.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		.00
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		.00
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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		.00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		.00
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		.00
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

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
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15		
Other Itemized Deductions				
16	Other—from list in federal instructions	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	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. Attach federal Form 2106 if required. See instructions	19		
20	Tax preparation fees	20		
21	Other expenses: investment, safe deposit box, etc. List type <input checked="" type="radio"/>	21		
22	Add line 19 through line 21	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/>	23		
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 <input checked="" type="radio"/>	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 (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

Part 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	2	5,202
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	4,469
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	45,781

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	<input checked="" type="radio"/> 12	30,000	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<input checked="" type="radio"/> 13	25,000	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	<input checked="" type="radio"/> 14	0	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input checked="" type="radio"/> 15	25,000	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<input checked="" type="radio"/> 16	33,500	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 18		.00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	<input checked="" type="radio"/> 19		.00

CA Taxable Income	31	Tax. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.	<input checked="" type="radio"/> 32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	<input checked="" type="radio"/> 35		.00
	36	CA Tax Rate. Divide line 31 by line 19.	<input checked="" type="radio"/> 36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36.	<input checked="" type="radio"/> 37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000.	<input checked="" type="radio"/> 38		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, see instructions	<input checked="" type="radio"/> 39		.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ...	<input checked="" type="radio"/> 40		.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input checked="" type="radio"/> 41		.00
	42	Add line 40 and line 41	<input checked="" type="radio"/> 42		.00

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	<input checked="" type="radio"/> 50		.00
	51	Credit for joint custody head of household. See instructions	<input checked="" type="radio"/> 51		.00
	52	Credit for dependent parent. See instructions.	<input checked="" type="radio"/> 52		.00
	53	Credit for senior head of household. See instructions.	<input checked="" type="radio"/> 53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	<input checked="" type="radio"/> 54		
55	Credit amount. See instructions	<input checked="" type="radio"/> 55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00	

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31		.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

2022 California Tax Table - Continued

Filing status: 1 or 2 (Single/Married RDP Filing Separately) 3 or 4 (Married RDP Filing Jointly/Qualifying Surviving Spouse RDP) 5 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,094	608	608	47,451	47,550	1,514	748	748	54,451	54,550	1,975	1,020	1,020
40,551	40,650	1,100	610	610	47,551	47,650	1,520	750	750	54,551	54,650	1,983	1,024	1,024
40,651	40,750	1,106	612	612	47,651	47,750	1,526	752	752	54,651	54,750	1,991	1,028	1,028
40,751	40,850	1,112	614	614	47,751	47,850	1,532	754	754	54,751	54,850	1,999	1,032	1,032
40,851	40,950	1,118	616	616	47,851	47,950	1,538	756	756	54,851	54,950	2,007	1,036	1,036
40,951	41,050	1,124	618	618	47,951	48,050	1,544	760	760	54,951	55,050	2,015	1,040	1,040
41,051	41,150	1,130	620	620	48,051	48,150	1,550	764	764	55,051	55,150	2,023	1,044	1,044
41,151	41,250	1,136	622	622	48,151	48,250	1,556	768	768	55,151	55,250	2,031	1,048	1,048
41,251	41,350	1,142	624	624	48,251	48,350	1,562	772	772	55,251	55,350	2,039	1,052	1,052
41,351	41,450	1,148	626	626	48,351	48,450	1,568	776	776	55,351	55,450	2,047	1,056	1,056
41,451	41,550	1,154	628	628	48,451	48,550	1,574	780	780	55,451	55,550	2,055	1,060	1,060
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	41,750	1,166	632	632	48,651	48,750	1,586	788	788	55,651	55,750	2,071	1,068	1,068
41,751	41,850	1,172	634	634	48,751	48,850	1,592	792	792	55,751	55,850	2,079	1,072	1,072
41,851	41,950	1,178	636	636	48,851	48,950	1,598	796	796	55,851	55,950	2,087	1,076	1,076
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	42,150	1,190	640	640	49,051	49,150	1,610	804	804	56,051	56,150	2,103	1,084	1,084
42,151	42,250	1,196	642	642	49,151	49,250	1,616	808	808	56,151	56,250	2,111	1,088	1,088
42,251	42,350	1,202	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	42,550	1,214	648	648	49,451	49,550	1,634	820	820	56,451	56,550	2,135	1,100	1,100
42,551	42,650	1,220	650	650	49,551	49,650	1,640	824	824	56,551	56,650	2,143	1,104	1,104
42,651	42,750	1,226	652	652	49,651	49,750	1,646	828	828	56,651	56,750	2,151	1,108	1,108
42,751	42,850	1,232	654	654	49,751	49,850	1,652	832	832	56,751	56,850	2,159	1,112	1,112
42,851	42,950	1,238	656	656	49,851	49,950	1,658	836	836	56,851	56,950	2,167	1,116	1,116
42,951	43,050	1,244	658	658	49,951	50,050	1,664	840	840	56,951	57,050	2,175	1,120	1,120
43,051	43,150	1,250	660	660	50,051	50,150	1,670	844	844	57,051	57,150	2,183	1,124	1,124
43,151	43,250	1,256	662	662	50,151	50,250	1,676	848	848	57,151	57,250	2,191	1,128	1,128
43,251	43,350	1,262	664	664	50,251	50,350	1,682	852	852	57,251	57,350	2,199	1,132	1,132
43,351	43,450	1,268	666	666	50,351	50,450	1,688	856	856	57,351	57,450	2,207	1,136	1,136
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	1,280	670	670	50,551	50,650	1,700	864	864	57,551	57,650	2,223	1,144	1,144
43,651	43,750	1,286	672	672	50,651	50,750	1,706	868	868	57,651	57,750	2,231	1,148	1,148
43,751	43,850	1,292	674	674	50,751	50,850	1,712	872	872	57,751	57,850	2,239	1,152	1,152
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	1,304	678	678	50,951	51,050	1,724	880	880	57,951	58,050	2,255	1,160	1,160
44,051	44,150	1,310	680	680	51,051	51,150	1,730	884	884	58,051	58,150	2,263	1,164	1,164
44,151	44,250	1,316	682	682	51,151	51,250	1,736	888	888	58,151	58,250	2,271	1,168	1,168
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	1,328	686	686	51,351	51,450	1,748	896	896	58,351	58,450	2,287	1,176	1,176
44,451	44,550	1,334	688	688	51,451	51,550	1,754	900	900	58,451	58,550	2,295	1,180	1,180
44,551	44,650	1,340	690	690	51,551	51,650	1,760	904	904	58,551	58,650	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	44,850	1,352	694	694	51,751	51,850	1,772	912	912	58,751	58,850	2,319	1,192	1,192
44,851	44,950	1,358	696	696	51,851	51,950	1,778	916	916	58,851	58,950	2,327	1,196	1,196
44,951	45,050	1,364	698	698	51,951	52,050	1,784	920	920	58,951	59,050	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	45,250	1,376	702	702	52,151	52,250	1,796	928	928	59,151	59,250	2,351	1,208	1,208
45,251	45,350	1,382	704	704	52,251	52,350	1,802	932	932	59,251	59,350	2,359	1,212	1,212
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	1,394	708	708	52,451	52,550	1,815	940	940	59,451	59,550	2,375	1,220	1,220
45,551	45,650	1,400	710	710	52,551	52,650	1,823	944	944	59,551	59,650	2,383	1,224	1,224
45,651	45,750	1,406	712	712	52,651	52,750	1,831	948	948	59,651	59,750	2,391	1,228	1,228
45,751	45,850	1,412	714	714	52,751	52,850	1,839	952	952	59,751	59,850	2,399	1,232	1,232
45,851	45,950	1,418	716	716	52,851	52,950	1,847	956	956	59,851	59,950	2,407	1,236	1,236
45,951	46,050	1,424	718	718	52,951	53,050	1,855	960	960	59,951	60,050	2,415	1,240	1,240
46,051	46,150	1,430	720	720	53,051	53,150	1,863	964	964	60,051	60,150	2,423	1,244	1,244
46,151	46,250	1,436	722	722	53,151	53,250	1,871	968	968	60,151	60,250	2,431	1,248	1,248
46,251	46,350	1,442	724	724	53,251	53,350	1,879	972	972	60,251	60,350	2,439	1,252	1,252
46,351	46,450	1,448	726	726	53,351	53,450	1,887	976	976	60,351	60,450	2,447	1,256	1,256
46,451	46,550	1,454	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	46,750	1,466	732	732	53,651	53,750	1,911	988	988	60,651	60,750	2,471	1,268	1,268
46,751	46,850	1,472	734	734	53,751	53,850	1,919	992	992	60,751	60,850	2,479	1,272	1,272
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	47,150	1,490	740	740	54,051	54,150	1,943	1,004	1,004	61,051	61,150	2,503	1,284	1,284
47,151	47,250	1,496	742	742	54,151	54,250	1,951	1,008	1,008	61,151	61,250	2,511	1,288	1,288
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	54,351	54,450	1,967	1,016	1,016	61,351	61,450	2,527	1,296	1,296

Continued on next page

Income Tax Table - Continued

(Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying

The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If
2 Or 5 Is	4 Is		At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	A
608	608		47,451	47,550	748	748		
610	610		47,551	47,650	750	750		
612	612		47,651	47,750	752	752		
614	614		47,751	47,850	754	754		
616	616		47,851	47,950	756	756		
618	618		47,951	48,050	760	760		
620	620		48,051	48,150	764	764		
622	622		48,151	48,250	768	768		
624	624		48,251	48,350	772	772		
626	626		48,351	48,450	776	776		
628	628				780	780		
700		52,450			936	936		
708	708		52,451	52,550	940	940		
710	710		52,551	52,650	944	944		
712	712		52,651	52,750	948	948		
714	714		52,751	52,850	952	952		
716	716		52,851	52,950	956	956		
718	718		52,951	53,050	960	960		
720	720		53,051	53,150	964	964		
722	722		53,151	53,250	968	968		
724	724		53,251	53,350	972	972		
726	726		53,351	53,450	976	976		
728	728		53,451	53,550	980	980		
730	730		53,551	53,650	984	984		
732	732		53,651	53,750	988	988		
734	734		53,751	53,850	992	992		

1 Or 3 Is



1,879

Easier: Use the 2022 Tax Calculator from ftb.ca.gov

Tax calculator, tables, rates

< Personal

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](#)

Easier: Use the 2022 Tax Calculator from ftb.ca.gov

Tax calculator, tables, rates

< Personal

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](#)

Easier: Use the 2022 Tax Calculator from ftb.ca.gov

* Filing status

Single

Married/RDP filing jointly

Married/RDP filing separately

Head of household

Qualifying 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](#)

Easier: Use the 2022 Tax Calculator from ftb.ca.gov



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 >](#)

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31	1,879	.00
		<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
42	Add line 40 and line 41	42		.00	

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00	

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	31	<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32		.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35		.00
	36	CA Tax Rate. Divide line 31 by line 19	36		
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
42	Add line 40 and line 41	42		.00	

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
55	Credit amount. See instructions	55		.00	

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
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15		
Other Itemized Deductions				
16	Other—from list in federal instructions	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	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. Attach federal Form 2106 if required. See instructions	19		
20	Tax preparation fees	20		
21	Other expenses: investment, safe deposit box, etc. List type	21		
22	Add line 19 through line 21	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0	25		
26	Total Itemized Deductions. Add line 18 and line 25	26		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 (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		4,803

Part 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	2	5,202	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	4,469	
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	45,781	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36		.00
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		.00
	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
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00	
42	Add line 40 and line 41	42		.00	

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	<input checked="" type="radio"/> 12	30,000	.00
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<input checked="" type="radio"/> 13	25,000	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	<input checked="" type="radio"/> 14	0	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input checked="" type="radio"/> 15	25,000	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<input checked="" type="radio"/> 16	33,500	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<input checked="" type="radio"/> 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	<input checked="" type="radio"/> 18	5,202	.00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	<input checked="" type="radio"/> 19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	<input type="checkbox"/> FTB 3800 <input checked="" type="radio"/> FTB 3803	<input checked="" type="radio"/> 31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input checked="" type="radio"/> 32	50,250	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input checked="" type="radio"/> 35	45,781	.00	
	36	CA Tax Rate. Divide line 31 by line 19	<input checked="" type="radio"/> 36	0.0353	.00	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input checked="" type="radio"/> 37		.00	
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000			.00	
	39	CA Prorated Exemption Credits. If the amount on line 13 is more			.00	
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input checked="" type="radio"/> 40		.00	
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input checked="" type="radio"/> 41		.00		
42	Add line 40 and line 41	<input checked="" type="radio"/> 42		.00		

1,879 / 53,298 = 0.0353

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	<input checked="" type="radio"/> 50		.00
	51	Credit for joint custody head of household. See instructions	<input checked="" type="radio"/> 51		.00
	52	Credit for dependent parent. See instructions	<input checked="" type="radio"/> 52		.00
	53	Credit for senior head of household. See instructions	<input checked="" type="radio"/> 53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	<input checked="" type="radio"/> 54		.00
55	Credit amount. See instructions	<input checked="" type="radio"/> 55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
		<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		.00
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$229,908, enter 0	39		.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37	40		.00
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00	
42	Add line 40 and line 41	42		.00	

45,781 X 0.0353 = 1,616

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38		
	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	40		.00
41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	41		.00	
42	Add line 40 and line 41	42		.00	

45,781 / 53,298 = 0.8590

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
	55	Credit amount. See instructions	55		.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00	

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
		<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.8590	
	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		.00
40	CA Regular Tax Before Credits			.00	
41	Tax. See instructions. Check the			.00	
42	Add line 40 and line 41			.00	

45,781 / 53,298 = 0.8590

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
	55	Credit amount. See instructions	55		.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 **140**

Total Taxable Income

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	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
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-	19	53,298	.00

CA Taxable Income

31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
31	FTB 3800 <input type="checkbox"/> FTB 3803 <input type="checkbox"/>	31	1,879	.00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.8590	
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		.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: <input type="checkbox"/> Schedule G-1			.00
42	Add line 40 and line 41			.00

140 X 0.8590 = 120

Special Credits

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	51		.00
52	Credit for dependent parent. See instructions	52		.00
53	Credit for senior head of household. See instructions	53		.00
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income

- 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** .00
- 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
- 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 **33,500** .00
- 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- 19 **53,298** .00

CA Taxable Income

- 31 Tax. Check the box if from: Tax Table Tax Rate Schedule
- 32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. 32 **50,250** .00
- 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. 35 **45,781** .00
- 36 CA Tax Rate. Divide line 31 by line 19. 36 **0.0353**
- 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. 37 **1,616** .00
- 38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. 38 **0.8590**
- 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- . . . 40 .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

Special Credits

- 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 51 .00
- 52 Credit for dependent parent. See instructions. 52 .00
- 53 Credit for senior head of household. See instructions. 53 .00
- 54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 .00
- 55 Credit amount. See instructions 55 .00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.8590	
	39	CA Proportionate Share. Multiply line 37 by line 38	39	120	.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: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00	
42	Add line 40 and line 41	42		.00	

1,616 – 120 = 1,496

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
	55	Credit amount. See instructions	55		.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 25 by line 19. If more than 1, enter 1.0000. See instructions	38	0.8590	
	39	CA Property Tax Exemption Credit. Multiply line 37 by line 38. If the amount is more than \$120, enter \$120	39	120	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	40	1,496	.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
	42	Add line 40 and line 41	42		.00

1,616 – 120 = 1,496

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	31	<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803	31	1,879	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 25 by line 19. If more than 1, enter 1.0000. See instructions	38	0.8590	
	39	CA Proportionate Share. Multiply line 37 by line 38. If the amount is less than zero, enter -0-	39	120	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	40	1,496	.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
42	Add line 40 and line 41	42	1,496	.00	

1,616 – 120 = 1,496

Special Credits	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	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		.00
55	Credit amount. See instructions	55		.00	



??????



Questions?

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10 11 \$ **140**

Total Taxable Income	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	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 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
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500	.00
	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-	19	53,298	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,781	.00
	36	CA Tax Rate. Divide line 31 by line 19	36	0.0353	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,616	.00
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.8590	
	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-	40	1,496	.00
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	41		.00
42	Add line 40 and line 41	42	1,496	.00	

Special Credits	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506	50	0	.00
	51	Credit for joint custody head of household. See instructions	51		.00
	52	Credit for dependent parent. See instructions	52		.00
	53	Credit for senior head of household. See instructions	53		.00
	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	54		
	55	Credit amount. See instructions	55	0	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	<input type="text"/>	.00	
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	<input type="text"/>	.00	
	60	To claim more than two credits. See instructions.							<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions							<input type="text"/>	.00
	62	Add line 50 and line 61							<input type="text"/>	.00
	63	Subtract line 62							<input type="text"/>	.00
Other Taxes	71	Alternative Minimum Tax							<input type="text"/>	.00
	72	Mental Health Services Tax							<input type="text"/>	.00
	73	Other taxes and fees							<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73							<input type="text"/>	.00
Payments	81	California income tax withheld. See instructions							<input type="text"/>	.00
	82	2022 CA estimated tax and other payments. See instructions							<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions							<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions							<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions							<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions							<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions							<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions							<input type="text"/>	.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.							<input type="checkbox"/>	
		Individual Shared Responsibility (ISR) Penalty. See instructions							<input type="text"/>	.00
Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.							<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.							<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.							<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax							<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101							<input type="text"/>	.00

• Nonresidents are not eligible for the Renter's Credit.

• Eligible if resident for six months or more and AGI from all sources (Form 540NR line 17) is \$49,220 or less if single or MFS. Sandy's AGI from line 17 is \$58,500.

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
	60	To claim more than two credits. See instructions						<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions						<input type="text" value="0"/>	.00
	62	Add line 50 and line 61						<input type="text"/>	.00
	63	Subtract line 62						<input type="text"/>	.00

Other Taxes	71	Alternative Minimum Tax						<input type="text"/>	.00
	72	Mental Health Services Tax						<input type="text"/>	.00
	73	Other taxes and fees						<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73						<input type="text"/>	.00

• Nonresidents are not eligible for the Renter's Credit.

• Eligible if resident for six months or more and AGI from all sources (Form 540NR line 17) is \$49,220 or less if single or MFS. Sandy's AGI from line 17 is \$58,500.

Payments	81	California income tax withheld. See instructions						<input type="text"/>	.00
	82	2022 CA estimated tax and other payments. See instructions						<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions						<input type="text"/>	.00
	84	Excess SDI (or VPD) withheld. See instructions						<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions						<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions						<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions						<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions						<input type="text"/>	.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.						<input type="checkbox"/>	
		Individual Shared Responsibility (ISR) Penalty. See instructions						<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88						<input checked="" type="radio"/>	<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91						<input checked="" type="radio"/>	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92						<input checked="" type="radio"/>	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax						<input type="radio"/>	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101						<input type="radio"/>	<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special 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

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

63 Subtract line 62 from line 42. If less than zero, enter -0- ● 63 .00

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 .00

Payments

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

84 Excess SDI (or VPDI) withheld. See instructions. ● 84 .00

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

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. ●

Individual Shared Responsibility (ISR) Penalty. See instructions. ● 91 .00

Overpaid Tax/Tax Due

92 Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91,
subtract line 91 from line 88. ● 92 .00

93 Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,
subtract line 88 from line 91. ● 93 .00

101 Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92. ● 101 .00

102 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

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00
	60	To claim more than two credits. See instructions						.00
	61	Nonrefundable Renter's Credit. See instructions					0	.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-					1,496	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)					.00
	72	Mental Health Services Tax. See instructions					.00
	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

Payments	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
	84	Excess SDI (or VPDI) withheld. See instructions					.00
	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. If you did not check the box, see instructions.	<input type="checkbox"/>				
		Individual Shared Responsibility (ISR) Penalty. See instructions					.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	<input checked="" type="radio"/>				.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	<input checked="" type="radio"/>				.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	<input checked="" type="radio"/>				.00
	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

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
	60	To claim more than two credits. See instructions.						<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions						<input type="text" value="0"/>	.00
	62	Add line 50 and line 55 through 61. These are your total credits						<input type="text" value="0"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-						<input type="text" value="1,496"/>	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)						<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions						<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions						<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax						<input type="text" value="1,496"/>	.00

Payments	81	California income tax withheld. See instructions						<input type="text"/>	.00
	82	2022 CA estimated tax and other payments. See instructions						<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions						<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions						<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions						<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions						<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions						<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions						<input type="text"/>	.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.						<input type="checkbox"/>	
		Individual Shared Responsibility (ISR) Penalty. See instructions						<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.						<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.						<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.						<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax						<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101						<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	58	<input type="text"/>	.00	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	59	<input type="text"/>	.00	
60	To claim more than two credits. See instructions.						60	<input type="text"/>	.00
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
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	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions						72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions						73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax.						74	1,496	.00

Payments

81	California income tax withheld. See instructions						81	<input type="text"/>	.00
82	2022 CA estimated tax and other payments. See instructions						82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions						83	<input type="text"/>	.00
84	Excess SDI (or VPDI) withheld. See instructions						84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions						85	<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions						86	<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions						87	<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions						88	<input type="text"/>	.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.						<input type="checkbox"/>		
	Individual Shared Responsibility (ISR) Penalty. See instructions.						91	<input type="text"/>	.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.						92	<input type="text"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.						93	<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.						101	<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2023 estimated tax						102	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101						103	<input type="text"/>	.00

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008		
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 Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial Sandy Eggo		Last name 1122 Ocean Drive San Diego, Ca 92108		Suff.	
f Employee's address and ZIP code		11 Nonqualified plans		12a	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
15 State	Employer's state ID number CA 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 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

Department of the Treasury—Internal Revenue Service

022

Box 17: State
Income Tax

Resident and Nonresident Withholding Tax Statement

2022

592-B

Amended

Part I Withholding Agent Information

Name of withholding agent (from Form 592, 592-PTE, or 592-F) RESEARCH INSTITUTE		SSN or ITIN	
Address (apt./ste., room, PO box, or PMB no.) 345 ROADWAY DRIVE		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (if you have a foreign address, see instructions.) SAN DIEGO	State	ZIP code	Daytime telephone number

Part II Payee Information

Name of payee SANDY EGGO		SSN or ITIN 123456789	
Address (apt./ste., room, PO box, or PMB no.) 1122 OCEAN DRIVE		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (if you have a foreign address, see instructions.) SAN DIEGO	State CA	ZIP code 92108	

Part III Type of Income Subject to Withholding. Check the applicable box(es)

<input type="checkbox"/> A Payments to Independent Contractors	<input type="checkbox"/> E Estate Distributions	<input type="checkbox"/> H Allocations to Foreign (non-U.S.) Nonresident Partners/Members
<input type="checkbox"/> B Trust Distributions	<input type="checkbox"/> F Elective Withholding	<input type="checkbox"/> I Other _____
<input type="checkbox"/> C Rents or Royalties	<input type="checkbox"/> G Elective Withholding/Indian Tribe	
<input type="checkbox"/> D Distributions to Domestic (U.S.) Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders		

Part IV Tax Withheld

1 Total income subject to withholding	1	30,000	
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	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.

Resident and Nonresident Withholding Tax Statement

2022

592-B

Amended

Part I Withholding Agent Information

Name of withholding agent (from Form 592, 592-PTE, or 592-F) RESEARCH INSTITUTE		SSN or ITIN	
Address (apt./ste., room, PO box, or PMB no.) 345 ROADWAY DRIVE		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (if you have a foreign address, see instructions.) SAN DIEGO	State	ZIP code	Daytime telephone number

Part II Payee Information

Name of payee SANDY EGGO		SSN or ITIN 123456789	
Address (apt./ste., room, PO box, or PMB no.) 1122 OCEAN DRIVE		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <input type="checkbox"/> CA SOS file no.	
City (if you have a foreign address, see instructions.) SAN DIEGO	State CA	ZIP code 92108	

Part III Type of Income Subject to Withholding. Check the applicable box(es)

<input type="checkbox"/> A Payments to Independent Contractors	<input type="checkbox"/> E Estate Distributions	<input type="checkbox"/> H Allocations to Foreign (non-U.S.) Nonresident Partners/Members
<input type="checkbox"/> B Trust Distributions	<input type="checkbox"/> F Elective Withholding	<input type="checkbox"/> I Other _____
<input type="checkbox"/> C Rents or Royalties	<input type="checkbox"/> G Elective Withholding/Indian Tribe	
<input type="checkbox"/> D Distributions to Domestic (U.S.) Nonresident Partners/Members/Beneficiaries/S Corporation Shareholders		

Part IV Tax Withheld

1 Total income subject to withholding	1	30,000
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	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.

▶ Go to www.irs.gov/Form1042S for instructions and the latest information.

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code									
		3a Exemption code	4a Exemption code	13h Recipient's GIIN		13g Ch. 4 status code									
		3b Tax rate	4b Tax rate			13i Recipient's foreign tax identification number, if any		13j LOB code							
5 Withholding allowance				13k Recipient's account number											
6 Net income				13l Recipient's date of birth (YYYYMMDD)											
7a Federal tax withheld				<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>											
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>															
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>				14a Primary Withholding Agent's Name (if applicable)											
8 Tax withheld by other agents				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>									
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code								
10 Total withholding credit (combine boxes 7a, 8, and 9)				15d Intermediary or flow-through entity's name											
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15e Intermediary or flow-through entity's GIIN											
12a Withholding agent's EIN		12b Ch. 3 status code	12c Ch. 4 status code	15f Country code		15g Foreign tax identification number, if any									
12d Withholding agent's name				15h Address (number and street)											
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15i City or town, state or province, country, ZIP or foreign postal code											
12f Country code	12g Foreign tax identification number, if any			16a Payer's name		16b Payer's TIN									
12h Address (number and street)				16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code								
12i City or town, state or province, country, ZIP or foreign postal code				17a State income tax withheld		17b Payer's state tax no.	17c Name of state								
13a Recipient's name															
13b Recipient's country code		13c Address (number and street)													
13d City or town, state or province, country, ZIP or foreign postal code															

Go to www.irs.gov/Form1042S for instructions and the latest information.

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"		13e Recipient's U.S. TIN, if any		13f Ch. 3 status code	
		3a Exemption code	4a Exemption code			13g Ch. 4 status code	
		3b Tax rate	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code	
5 Withholding allowance				13k Recipient's account number			
6 Net income				13l Recipient's date of birth (YYYYMMDD)			
7a Federal tax withheld							
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>							
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>							
8 Tax withheld by other agents				14a Primary Withholding Agent's Name (if applicable)			
9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()				14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>	
10 Total withholding credit (combine boxes 7a, 8, and 9)				15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code
11 Tax paid by withholding agent (amounts not withheld) (see instructions)				15d Intermediary or flow-through entity's name			
12a Withholding agent's EIN	12b Ch. 3 status code	12c Ch. 4 status code		15e Intermediary or flow-through entity's GIIN			
12d Withholding agent's name				15f Country code	15g Foreign tax identification number, if any		
12e Withholding agent's Global Intermediary Identification Number (GIIN)				15h Address (number and street)			
12f Country code	12g Foreign tax identification number, if any			15i City or town, state or province, country, ZIP or foreign postal code			
12h Address (number and street)				16a Payer's name		16b Payer's TIN	
12i City or town, state or province, country, ZIP or foreign postal code						16c Ch. 3 status code	16e Ch. 4 status code
13a Recipient's name		13b Recipient's TIN	17a State income tax withheld				17c Name of state
13c Address (number and street)							
13d City or town, state or province, country, ZIP or foreign postal code							

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	<input type="text"/>	.00
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	<input type="text"/>	.00
	60	To claim more than two credits. See instructions							.00
	61	Nonrefundable Renter's Credit. See instructions							.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-					1,496		.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)							.00
	72	Mental Health Services Tax. See instructions							.00
	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

Payments	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
	84	Excess SDI (or VPDI) withheld. See instructions							.00
	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. If you did not check the box, see instructions.	<input type="checkbox"/>						.00
		Individual Shared Responsibility (ISR) Penalty. See instructions							.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	<input checked="" type="radio"/>						.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	<input checked="" type="radio"/>						.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	<input checked="" type="radio"/>						.00
	102	Amount of line 101 you want applied to your 2023 estimated tax	<input type="radio"/>						.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	<input type="radio"/>						.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name <input type="text"/> code <input type="text"/> and amount.	●	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount.	●	59	<input type="text"/>	.00
	60	To claim more than two credits. See instructions.	●	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions	●	61	<input type="text"/>	.00
	62	Add line 50 and line 55 through 61. These are your total credits	⊙	62	0	.00
	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	<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions	●	72	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions	●	73	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax.	●	74	1,496	.00

Payments	81	California income tax withheld. See instructions	●	81	<input type="text"/>	.00
	82	2022 CA estimated tax and California Withholding	●	82	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions.	●	83	<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions	●	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions	●	85	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions	●	86	<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	●	87	<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	⊙	88	<input type="text"/>	.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.	●	<input type="checkbox"/>		
		Individual Shared Responsibility (ISR) Penalty. See instructions.	●	91	<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	⊙	92	<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	⊙	93	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	⊙	101	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax	●	102	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	●	103	<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount...	58	<input type="text"/>	.00	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount...	59	<input type="text"/>	.00	
60	To claim more than two credits. See instructions.						60	<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions						61	<input type="text"/>	.00
62	Add line 50 and line 55 through 61. These are your total credits						62	0	.00
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	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions						72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions						73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax.						74	1,496	.00

Payments

81	California income tax withheld. See instructions						81	2,446	.00
82	2022 CA estimated tax and California Withholding						82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions.						83	<input type="text"/>	.00
84	Excess SDI (or VPDI) withheld. See instructions						84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions						85	<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions						86	<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions						87	<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions						88	<input type="text"/>	.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.						<input type="checkbox"/>		
	Individual Shared Responsibility (ISR) Penalty. See instructions.						91	<input type="text"/>	.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.						92	<input type="text"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.						93	<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.						101	<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2023 estimated tax						102	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101						103	<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
60	To claim more than two credits. See instructions.						<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions.						<input type="text"/>	.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-						1,496	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR).						<input type="text"/>	.00
72	Mental Health Services Tax. See instructions.						<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions.						<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax.						1,496	.00

Payments

81	California income tax withheld. See instructions.						2,446	.00
82	2022 CA estimated tax and California Withholding						<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions.						<input type="text"/>	.00
84	Excess SDI (or VPDI) withheld. See instructions.						592-B	.00
85	Earned Income Tax Credit (EITC). See instructions.						<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions.						<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions.						<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions.						<input type="text"/>	.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.						<input type="checkbox"/>	
	Individual Shared Responsibility (ISR) Penalty. See instructions.						<input type="text"/>	.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.						<input type="text"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.						<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.						<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2023 estimated tax.						<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101.						<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
60	To claim more than two credits. See instructions						<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions						<input type="text"/>	.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-						1,496	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)						<input type="text"/>	.00
72	Mental Health Services Tax. See instructions						<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions						<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax						1,496	.00

Payments

81	California income tax withheld. See Estimated Tax Payments	<input type="text"/>	.00					
82	2022 CA estimated tax and other payments. See instructions						<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions						<input type="text"/>	.00
84	Excess SDI (or VPMI) withheld. See instructions						<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions						<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions						<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions						<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions						<input type="text"/>	.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.						<input type="checkbox"/>	
	Individual Shared Responsibility (ISR) Penalty. See instructions						<input type="text"/>	.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88						<input type="text"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91						<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92						<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2023 estimated tax						<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101						<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name <input type="text"/> code <input type="text"/> and amount.	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount.	59	<input type="text"/>	.00
	60	To claim more than two credits. See instructions.	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions	61	<input type="text"/>	.00
	62	Add line 50 and line 55 through 61. These are your total credits	62	0	.00
	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	<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions	72	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions	73	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax.	74	1,496	.00

Payments	81	California income tax withheld. See Estimated Tax Payments	81	2,446	.00
	82	2022 CA estimated tax and other payments. See instructions	82	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions.	83	<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions	85	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions	86	<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	87	<input type="text"/>	.00
	88	Add line 81 through line 87. These 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.	<input type="checkbox"/>		
		If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions.		<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	92	<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	93	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	101	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax	102	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	103	<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount.	<input type="text"/>	.00	
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount.	<input type="text"/>	.00	
	60	To claim more than two credits. See instructions.						<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions.						<input type="text"/>	.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-						1,496	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR).						<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions.						<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions.						<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax.						1,496	.00

Payments	81	California income tax withheld. See instructions.						2,446	.00
	82	2022 CA estimated tax and other payments. See instructions.						<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions.						<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions.						<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions.						<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions.						<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions.						<input type="text"/>	.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.						<input type="checkbox"/>	
		Individual Shared Responsibility (ISR) Penalty. See instructions.						<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.						<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.						<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.						<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax.						<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101.						<input type="text"/>	.00

CA Healthcare Mandate

- Beginning January 1, 2020, **California 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 full-year 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.

1. The University of California Student Health Insurance Plan and the University of California Voluntary Dependent Plan.
2. Coverage under an eligible employer-sponsored plan, including grandfathered plans and policies.
3. 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.
4. 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.

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special 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
	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
	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					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	1,496	.00

Payments	81	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 she was a nonresident and code Z for the months she had coverage.						81	2,446	.00
	82						82		.00	
	83						83		.00	
	84						84		.00	
	85						85		.00	
	86						86		.00	
	87						87		.00	
	88	Add line 81 through line 87. These 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.	<input type="checkbox"/>				91		.00
		Individual Shared Responsibility (ISR) Penalty. See instructions							.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	<input checked="" type="radio"/>				92		.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	<input checked="" type="radio"/>				93		.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	<input checked="" type="radio"/>				101		.00
	102	Amount of line 101 you want applied to your 2023 estimated tax	<input type="radio"/>				102		.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	<input type="radio"/>				103		.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	<input type="text"/>	.00	
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	<input type="text"/>	.00	
	60	To claim more than two credits. See instructions.							<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions.							<input type="text"/>	.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-							1,496	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR).							<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions.							<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions.							<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax.							1,496	.00

Payments	81	California income tax withheld. See instructions.							2,446	.00
	82	2022 CA estimated tax and other payments. See instructions.							<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions.							<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions.							<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions.							<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions.							<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions.							<input type="text"/>	.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.							<input type="checkbox"/>	
		Individual Shared Responsibility (ISR) Penalty. See instructions.							<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.							<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.							<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.							<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax.							<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101.							<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00	
60	To claim more than two credits. See instructions.						<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions.						<input type="text"/>	.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-						1,496	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR).						<input type="text"/>	.00
72	Mental Health Services Tax. See instructions.						<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions.						<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax.						1,496	.00

Payments

81	California income tax withheld. See instructions.						2,446	.00
82	2022 CA estimated tax and other payments. See instructions.						<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions.						<input type="text"/>	.00
84	Excess SDI (or VPDI) withheld. See instructions.						<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions.						<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions.						<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions.						<input type="text"/>	.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.						<input type="checkbox"/>	
	Individual Shared Responsibility (ISR) Penalty. See instructions.						<input type="text"/>	.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.						2,446	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.						<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.						<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2023 estimated tax.						<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101.						<input type="text"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Special Credits continued	58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00
	59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	<input type="text"/>	.00
	60	To claim more than two credits. See instructions					<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions					<input type="text"/>	.00
	62	Add line 50 and line 55 through 61. These are your total credits					<input type="text" value="0"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-					<input type="text" value="1,496"/>	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)				<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions				<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions				<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax					<input type="text" value="1,496"/>

Payments	81	California income tax withheld. See instructions				<input type="text" value="2,446"/>	.00
	82	2022 CA estimated tax and other payments. See instructions				<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions				<input type="text"/>	.00
	84	Excess SDI (or VPDI) withheld. See instructions				<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions				<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions				<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions				<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions					<input type="text" value="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.	<input type="checkbox"/>				
		Individual Shared Responsibility (ISR) Penalty. See instructions				<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.				<input type="text" value="2,446"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.				<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.				<input type="text" value="950"/>	.00
	102	Amount of line 101 you want applied to your 2023 estimated tax				<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101					<input type="text" value="950"/>	.00

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

104 Tax due. If line 92 is less than line 74, subtract line 92 from line 74 104 .00

	Code	Amount
California Seniors Special Fund. See instructions	● 400	<input type="text"/> .00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	<input type="text"/> .00
California Firefighters' Memorial Voluntary Tax Contribution Fund	● 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	● 408	<input type="text"/> .00
California Sea Otter Voluntary Tax Contribution Fund	● 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/> .00
School Supplies for Homeless Children Voluntary Tax Contribution Fund	● 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/> .00
Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	<input type="text"/> .00
Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/> .00
Mental Health Crisis Prevention Voluntary Tax Contribution Fund	● 445	<input type="text"/> .00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	● 446	<input type="text"/> .00
120 Add amounts in code 400 through code 446. This is your total contribution	● 120	<input type="text"/> .00

Contributions

121 **AMOUNT YOU OWE.** Add line 93, 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. 121 .00

Amount You Owe

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Interest and Penalties

122 Interest, late return penalties, and late payment penalties 122 .00

123 Underpayment of estimated tax. .00

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. **950** .00

Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001..... 125

Refund and Direct Deposit

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 Type Checking Savings Account number 126 Direct deposit amount .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number Type Checking Savings Account number 127 Direct deposit amount .00

Voter Info. 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 ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.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 946 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 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. Yes No

Print Third Party Designee's Name Telephone Number

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**.

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Interest and Penalties
122 Interest, late return penalties, and late payment penalties 122 .00
123 Underpayment of estimated tax.
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.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** 125 **950** .00

Refund and Direct Deposit
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 Type Checking Savings Account number 126 Direct deposit amount .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number Type Checking Savings Account number 127 Direct deposit amount .00

Voter Info. 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 ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.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 946 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 Here

It is unlawful to forge a spouse's/ RDP's signature.

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

Joint tax return? See instructions.

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

Bank Routing and Account Numbers on the Check

Sandy Eggo
1122 Ocean Drive
San Diego CA 92108

1234

PAY TO THE
ORDER OF

\$

Dollars

ANYTOWN Bank
Anytown, CA 99999

DO NOT
include the
Check
Number

1 **250250025** : **202020** : 1234

Routing
Number

Account
Number

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Interest and Penalties
122 Interest, late return penalties, and late payment penalties 122 .00
123 Underpayment of estimated tax.
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.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** 125 .00

Refund and Direct Deposit
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 Type Checking Account number 126 Direct deposit amount .00
 Savings

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number Type Checking Account number 127 Direct deposit amount .00
 Savings

Voter Info. 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 ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.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 Here

It is unlawful to forge a spouse's/ RDP's signature.

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

Joint tax return? See instructions.

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

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Interest and Penalties

122 Interest, late return penalties, and late payment penalties. 122 .00

123 Underpayment of estimated tax. .00

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. **950** .00

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** 125

Refund and Direct Deposit

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 **250250025** Type **X** Checking Savings Account number **202020** 126 Direct deposit amount **950** .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Routing number Type Checking Savings Account number 127 Direct deposit amount .00

Voter Info. 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 ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.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 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. Yes No

Print Third Party Designee's Name Telephone Number

Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

Interest and Penalties
122 Interest, late return penalties, and late payment penalties 122 [] .00
123 Underpayment of estimated tax. []
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.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** 125 [] **950** .00

Refund and Direct Deposit
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:

Type Routing number **250250025** Checking Savings Account number **202020** 126 Direct deposit amount **950** .00

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:
 Type Routing number Checking Savings Account number 127 Direct deposit amount [] .00

Voter Info. For voter registration information, check the box and go to sos.ca.gov/elections. See instructions

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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 **Sandy Eggo** Date **04/18/2022** Spouse's/RDP's signature (if a joint tax return, both must sign) []

Sign Here Your email address. Enter only one email address. **Sandy.Eggo@gmail.com** Preferred phone number []

Self-preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)
[]

It is unlawful to forge a spouse's/ RDP's signature. Firm's name (or yours, if self-employed) [] PTIN []

Firm's address [] Firm's FEIN []
Joint tax return? See instructions.

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 []



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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](https://www.ftb.ca.gov/help/contact/chat.html)