

540NR

Nonresident Part-Year Resident Step by Step Example



Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2025
- Spent the remainder of 2025 in CA
- Filing a 1040NR tax return for 2025
- Single

Sandy has the following income for 2025:

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 7/1/2025** **\$8,000**
- **Interest Income** **\$500**

California Nonresident or Part-Year Resident Income Tax Return

2025

540NR

Check here if this is an AMENDED return. Fiscal year filers only. Enter month of year end: month _____ year 2020.

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

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	05/22/1989	
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 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. <input type="text"/>	

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 in the box. If you checked the box on line 6, see instructions. <input type="radio"/> 7 X \$153 = <input type="text"/>
	8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. <input type="radio"/> 8 X \$153 = <input type="text"/>
	9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. <input type="radio"/> 9 X \$153 = <input type="text"/>
	10 Dependents: Do not include yourself or your spouse/RDP.

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

Total dependent exemptions 10 X \$475 =

California Nonresident or Part-Year Resident Income Tax Return

2025

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2026.

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 <input type="checkbox"/> R <input type="checkbox"/> 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. _____ PBM/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

Filing Status

1 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> 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 in the box. If you checked the box on line 6, see instructions. • 7 X \$153 = • \$ _____

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. • 8 X \$153 = • \$ _____

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 \$153 = • \$ _____

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 \$475 = • \$ _____

California Nonresident or Part-Year Resident Income Tax Return

2025

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2026.

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

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	05/22/1989	
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	<input checked="" type="checkbox"/> 1 Single	<input type="checkbox"/> 4 Head of household (with qualifying person). See instructions.
	<input type="checkbox"/> 2 Married/RDP filing jointly (even if only one spouse has income). See instructions.	<input type="checkbox"/> 5 Qualifying surviving spouse/RDP. Enter year spouse/RDP died. _____ See instructions.
	<input type="checkbox"/> 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 by the pre-printed dollar amount for that line. **Whole dollars only**

<input checked="" type="radio"/> 7	<input checked="" type="checkbox"/> 1 X \$153 =	\$ 153
<input type="radio"/> 8	<input type="checkbox"/> X \$153 =	\$ _____
<input type="radio"/> 9	<input type="checkbox"/> X \$153 =	\$ _____

Exemptions

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

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

Total dependent exemptions X \$475 = \$ _____



??????



Questions?

Next:

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



Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2025
- Spent the remainder of 2025 in CA
- Filing a 1040NR tax return for 2025
- Filing Status - Single

Sandy has the following income for 2025:

Wages earned in California **\$50,000**

\$30,000 paid from California Institution

\$20,000 paid from Pandoran employer

- **Wages earned in Pandora before 7/1/2025** **\$8,000**
- **Interest Income** **\$500**

California Adjustments — 2025 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 6 as a supporting California schedule.

Name(s) as shown on tax return

SSN or ITIN

SANDY EGGO

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 2025.

During 2025:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

2 a I was domiciled in (enter two letter code, see instructions)

b I was in the military and stationed in (enter two letter code)

3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)

4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)

5 I was a CA nonresident the entire year (enter state of residence)

6 The number of days I spent in CA for any purpose was:

7 I owned a home/property in CA (enter Y for Yes, N for No)

8 Before 2025: I was a CA resident for the period of

	Yourself	Spouse/RDP
2 a	<input checked="" type="radio"/> FC	<input type="radio"/>
2 b	<input type="radio"/>	<input type="radio"/>
3	<input checked="" type="radio"/> EC 07/01/2025	<input type="radio"/>
4	<input type="radio"/>	<input type="radio"/>
5	<input type="radio"/>	<input type="radio"/>
6	<input type="radio"/> 184	<input type="radio"/>
7	<input type="radio"/> N	<input type="radio"/>
8	<input type="radio"/>	<input type="radio"/>

Part II Income Adjustment Schedule

Section A — Income

from federal Form 1040 or 1040-SR

	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 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Tip income not reported on line 1a	<input checked="" 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 instructions	<input checked="" 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 checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f Employer-provided adoption benefits from federal Form 8839, line 31	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g Wages from federal Form 8919, line 6	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
h Other earned income. See instr. Enter type & amount.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i Nontaxable combat pay election. See instr.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
z Add line 1a through line 1i	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instr. a	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instr. a	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Pensions and annuities. See instr. a	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 a Capital gain or (loss). See instructions	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section B — Additional Income from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 a Alimony received. b Date of original divorce or separation agreement. See instr.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2025
- Spent the remainder of 2025 in CA
- Filing a 1040NR tax return for 2025
- Single

Sandy has the following income for 2025:

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 7/1/2025** **\$8,000**
- **Interest Income** **\$500**

Reminder:

Total W-2 wages \$30,000 (line 1a)
 Reported to IRS \$25,000

Adjustment \$ 5,000

Other earned income (line 1h):

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

Total \$28,000

Other earned income reported to the IRS \$0

TAXABLE YEAR

2025

Important: Attach

Name(s) as shown on t

SANDY

Part I Residency

During 2025:

1 My California (CA)

a Myself:

2 a I was domiciled

b I was in the mili

3 I became a CA res

4 I became a CA nor

5 I was a CA nonres

6 The number of da

7 I owned a home/p

8 Before 2025: I wa

SCHEDULE

A (540NR)

4 5 6 7 8 9

Resident Resident

house/RDP

Part II Income Adjustment Schedule

Section A — Income	Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
from federal Form 1040 or 1040-SR	(taxable amounts from your federal tax return)	See instructions (difference between CA & federal law)	See instructions (difference between CA & federal law)	Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	(Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	25,000	0	5,000	30,000	30,000
b Household employee wages not reported on federal Form(s) W-2. 1b					
c Tip income not reported on line 1a. 1c					
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions. 1d					
e Taxable dependent care benefits from federal Form 2441, line 26. 1e					
f Employer-provided adoption benefits from federal Form 8839, line 31. 1f					
g Wages from federal Form 8919, line 6. . . . 1g					
h Other earned income. See instr. Enter type & amount. <input checked="" type="radio"/> Fellowship/Stipend 1h	0	0	28,000	28,000	20,000
1i Add Line 1a through line 1i	25,000	0	33,000	58,000	50,000
2b					
3 Ordinary dividends. See instr. a <input type="radio"/> 3b					
4 IRA distributions. See instr. a <input type="radio"/> 4b					
5 Pensions and annuities. See instr. . . . a <input type="radio"/> 5b					
6 Social security benefits. . . . a <input type="radio"/> 6b					
7 a Capital gain or (loss). See instructions . . . 7a					
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes. 1					
2 a Alimony received. b Date of original divorce or separation agreement. See instr. <input type="radio"/> 2a					

Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2025
- Spent the remainder of 2025 in CA
- Filing a 1040NR tax return for 2025
- Single

Sandy has the following income for 2025:

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 7/1/2025** **\$8,000**
- **Interest Income** **\$500**

California Adjustments — 2025 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Form 540NR, Side 6 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
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Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2025.

During 2025:

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

2 a I was domiciled in (enter two letter code, see instructions) **FC**
 b I was in the military and stationed in (enter two letter code)

3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) **FC 07 01 2024**

4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)

5 I was a CA nonresident the entire year (enter state of residence)

6 The number of days I spent in CA for any purpose was: **184**

7 I owned a home/property in CA (enter Y for Yes, N for No) **N**

8 Before 2025: I was a CA resident for the period of

Part II Income Adjustment Schedule

Section A — Income	A	B	C	D	E
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	25,000	0	5,000	30,000	30,000
b Household employee wages not reported on federal Form(s) W-2 1b					
c Tip income not reported on line 1a 1c					
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions . 1d					
e Taxable dependent care benefits from federal Form 2441, line 26 1e					
f Employer-provided adoption benefits from federal Form 8839, line 31 1f					
g Wages from federal Form 8919, line 6 . . . 1g					
h Other earned income. See instr. Enter type & amount. <input type="radio"/> 1h	0	0	28,000	28,000	20,000
i Nontaxable combat pay election. See instr. . 1i					
z Add line 1a through line 1i 1z	25,000	0	33,000	58,000	50,000
2 Taxable interest. a <input checked="" type="radio"/> 2b	0	0	500	500	250
3 Ordinary dividends. See instr. 3b					
4 IRA distributions. See instr. a <input type="radio"/> 4b					
5 Pensions and annuities. See instr. a <input type="radio"/> 5b					
6 Social security benefits. a <input type="radio"/> 6b					
7 a Capital gain or (loss). See instructions . . 7a					

Section B — Additional Income from federal Schedule 1 (Form 1040)

1 Taxable refunds, credits, or offsets of state and local income taxes. 1

2 a Alimony received. b Date of original divorce or separation agreement. See instr. 2a

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



Section B — Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V 9b1		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
b2	NOL deduction from form FTB 3805V .. 9b2		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
b3	NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 .. 9b3		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Total. Add Section A, line 1z through line 7a, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions 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	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Health savings account deduction 13	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
14	Moving expenses. Attach form FTB 3913. See instructions 14	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
15	Deductible part of self-employment tax. See instructions 15	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Self-employed health insurance deduction. See instructions 17	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
18	Penalty on early withdrawal of savings ... 18	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
19	a Alimony paid. b Enter recipient's SSN <input checked="" type="radio"/> - - - - Last name <input checked="" type="radio"/> c Date of original divorce or separation agreement. See instr. <input checked="" type="radio"/> 19a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
20	IRA deduction 20	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21	Student loan interest deduction 21	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
22	Reserved for future use 22					
23	Archer MSA deduction 23	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
24	Other adjustments:					
a	Jury duty pay 24a	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit 24b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m 24c	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
d	Reforestation amortization and expenses 24d	<input checked="" type="radio"/>	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
e	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974 24e	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
f	Contributions to IRC Section 501(c)(18)(D) pension plans .. 24f	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
g	Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>

Section C — Adjustments to Income <i>Continued</i>		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)
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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
		25,000	0	33,500	58,500	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"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11b <input checked="" type="radio"/>	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	4	<input checked="" type="radio"/>		<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 \$40,000 (\$20,000 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"/>	<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"/>	<input checked="" type="radio"/>
7	Add line 5e and line 6. 7	<input checked="" type="radio"/>	<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"/>	<input checked="" type="radio"/>
9	Investment interest. 9	<input checked="" type="radio"/>	<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"/>	<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"/>	<input checked="" type="radio"/>
12	Other than by cash or check. 12	<input checked="" type="radio"/>	<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"/>	<input checked="" type="radio"/>
14	Add line 11 through line 13 14	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Section C — Adjustments to 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)
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 11b 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 \$40,000 (\$20,000 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"/>

22222		a Employee's social security number 123-45-6789		OMB No. 1545-0029	
b Employer identification number (EIN) 33-0000000			1 Wages, tips, other compensation 25,000		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
			9		10 Dependent care benefits
d Control number			11 Nonqualified plans		12a
e Employee's first name and initial Last name Suff.			13		14
f Employee's address and ZIP code Sandy Eggo 1122 Ocean Drive San Diego, Ca 92108			15 State Employer's state ID number		16 State wages, tips, etc.
			17 State income tax		Local wages, tips, etc.
15 State Employer's state ID number CA 123-45-6789		16 State wages, tips, etc. 30,000		17 State income tax 2,446	
			19 Local income tax		20 Locality name


Box 17: State
Income Tax

Total Itemized Deductions:
 State Income Tax **\$2,446**
 Charitable Donation **\$ 75**
 Total **\$2,521**



During 2025, Sandy donated

\$75 to The Puppy Program.





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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	25,000	0	33,500	58,500	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 11b 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 \$40,000 (\$20,000 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"/>



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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	25,000	0	33,500	58,500	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 11b 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 \$40,000 (\$20,000 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 11b **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 \$252,203

Head of household \$378,310

Married/RDP filing jointly or qualifying surviving spouse/RDP. \$504,411

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** **75**

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

Single or married/RDP filing separately. See instructions. \$5,706

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP **30** **5,706**

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**



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"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	25,000	0	33,500	58,500	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 11b 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 \$40,000 (\$20,000 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 11b **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 **\$252,203**

Head of household **\$378,310**

Married/RDP filing jointly or qualifying surviving spouse/RDP. **\$504,411**

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 shown below:

Single or married/RDP filing separately. See instructions. **\$5,706**

Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP **\$11,412** **5,706**

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** **5,706**

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**



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

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 11b	<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 \$40,000 (\$20,000 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
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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	75	
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 type="radio"/>	21				
22 Add line 19 through line 21.	22				
23 Enter amount from federal Form 1040 or 1040-SR, line 11b <input 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 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 \$252,203
- Head of household \$378,310
- Married/RDP filing jointly or qualifying surviving spouse/RDP. \$504,411

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**

- Single or married/RDP filing separately.
- Married/RDP filing jointly or qualifying surviving spouse/RDP.

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

. 30 5,706

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				5,706
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				
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 11b **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 **\$252,203**
- Head of household **\$378,310**
- Married/RDP filing jointly or qualifying surviving spouse/RDP. **\$504,411**

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 shown below:

- Single or married/RDP filing separately. See instructions. **\$5,706**
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP. **\$11,412**

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E. **1** **50,250**

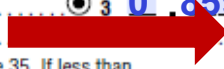
2 Enter your deductions from Part III, line 26. **2** **5,706**

3 Deduction Percentage. Enter the percentage from the table on page 35. If the percentage is a decimal, round to four places. If the percentage is a whole number, round to the nearest whole number. **3** **0.8590**

4 California Itemized/Standard Deduction. Multiply line 2 by line 3. If the result is less than line 2, enter line 2. If the result is more than line 2, enter the result. **4** **4,901**

5 California Taxable Income. Subtract line 4 from line 1. If the result is zero, enter -0-. **5**

5,706 x .8590 = 4,901



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 11b. **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 \$252,203
- Head of household \$378,310
- Married/RDP filing jointly or qualifying surviving spouse/RDP \$504,411

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 shown below:

- Single or married/RDP filing separately. See instructions. \$5,706
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$11,412

30 **5,706**

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** **5,706**

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** **4,901**

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** **45,349**



??????



Questions?

California Nonresident or Part-Year Resident Income Tax Return

2025

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2026.

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

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

Additional information (see instructions)	PBA code

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

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

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

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

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 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here. <input type="text"/>	

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 in the box. If you checked the box on line 6, see instructions. ● 7 1 X \$153 = ● \$ 153
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. ● 8 <input type="text"/> X \$153 = ● \$ <input type="text"/>
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 <input type="text"/> X \$153 = ● \$ <input type="text"/>

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

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

Total dependent exemptions ● 10 X \$475 = ● \$

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

153

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

Total Taxable Income

- 12** Total California wages from your federal Form(s) W-2, box 16 **12** .00
- 13** Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR or 1040-NR, line 11b **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 **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 \$252,203, 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. 1545-0029	
b Employer identification number (EIN) 33-0000000			1 Wages, tips, other compensation 25,000		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		Last name		Suff.	11 Nonqualified plans
Sandy Eggo 1122 Ocean Drive San Diego, Ca 92108			13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12a
			14 Other		12b
					12c
					12d
f Employee's address and ZIP code					
15 State Employer's state ID number CA 123-45-6789		6 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

2025

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 \$

153

Total Taxable Income

12 Total California wages from your federal

Form(s) W-2, box 16

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

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 \$252,203, 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

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

Taxes You Paid

5a State and local income tax or general sales taxes 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 \$40,000 (\$20,000 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"/>	<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"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/>	<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"/>	<input checked="" type="radio"/>
9 Investment interest. 9	<input checked="" type="radio"/>	<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"/>	<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 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

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.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

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.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

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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 \$252,203, see instructions

39

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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

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51 Credit for joint custody head of household. See instructions

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52 Credit for dependent parent. See instructions

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53 Credit for senior head of household. See instructions

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

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55 Credit amount. See instructions

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

Medical and Dental Expenses See instructions.

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

Taxes You Paid

5a State and local income tax or general sales taxes <input checked="" type="radio"/>	5a	<input checked="" type="radio"/>	
5b State and local real estate taxes <input checked="" type="radio"/>	5b		
5c State and local personal property taxes <input checked="" type="radio"/>	5c		
5d Add line 5a through line 5c. <input checked="" type="radio"/>	5d		
5e Enter the smaller of line 5d or \$40,000 (\$20,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B. Enter the difference from line 5d and line 5e, column A in line 5e, column C. <input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6 Other taxes. List type <input checked="" type="radio"/> <input checked="" type="radio"/>	6	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. <input checked="" type="radio"/>	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Interest You Paid

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

Gifts to Charity

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

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

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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

.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

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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 \$252,203, see instructions

39

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

40

41 Tax. See instructions. Check the box if from:

Schedule G-1

FTB 5870A

41

42 Add line 40 and line 41

42

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506

50

51 Credit for joint custody head of household. See instructions

51

52 Credit for dependent parent. See instructions

52

53 Credit for senior head of household. See instructions

53

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

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55 Credit amount. See instructions

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Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

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.00

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

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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:

Tax Table

Tax Rate Schedule

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FTB 3800

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FTB 3803

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

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

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36 CA Tax Rate. Divide line 31 by line 19

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.00

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40

.00

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.00

42 Add line 40 and line 41

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.00

Special Credits

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.00

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.00

53 Credit for senior head of household. See instructions

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.00

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

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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 \$

153

Total Taxable Income

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

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.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

FTB 3800

FTB 3803

31

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

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

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36 CA Tax Rate. Divide line 31 by line 19

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

37

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

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39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$252,203, 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

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.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 11b. **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 \$252,203
- Head of household \$378,310
- Married/RDP filing jointly or qualifying surviving spouse/RDP \$504,411

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 shown below:

- Single or married/RDP filing separately. See instructions. \$5,706
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$11,412

30 **5,706**

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** **5,706**

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** **4,901**

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** **45,349**

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0-

19

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

FTB 3800

FTB 3803

31

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

36 CA Tax Rate. Divide line 31 by line 19

36

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

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

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39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$252,203, see instructions

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41 Tax. See instructions. Check the box if from:

Schedule G-1

FTB 5870A

41

42 Add line 40 and line 41

42

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506

50

51 Credit for joint custody head of household. See instructions

51

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52 Credit for dependent parent. See instructions

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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

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55 Credit amount. See instructions

55

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0-

19

52,794

.00

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

31

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

36 CA Tax Rate. Divide line 31 by line 19

36

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

37

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 \$252,203, see instructions

39

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

40

41 Tax. See instructions. Check the box if from:

Schedule G-1

FTB 5870A

41

42 Add line 40 and line 41

42

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506

50

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

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

12 Total California wages from your federal

Form(s) W-2, box 16

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

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5,706

.00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0-

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52,794

.00

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Tax Table

Tax Rate Schedule

31

FTB 3800

31

FTB 3803

.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

36 CA Tax Rate. Divide line 31 by line 19

36

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

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38 CA Exemption Credit Percentage. Divide line 35 by line 19.

If more than 1, enter 1.0000

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39 CA Prorated Exemption Credits. Multiply line 11 by line 38.

If the amount on line 13 is more than \$252,203, see instructions

39

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

40

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Schedule G-1

FTB 5870A

41

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42

CA Taxable Income

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions.

Attach form FTB 3506

50

51 Credit for joint custody head of household.

See instructions

51

52 Credit for dependent parent. See instructions

52

53 Credit for senior head of household.

See instructions

53

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

Special Credits

2025 California Tax Table – Continued

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

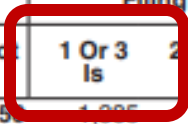
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	984	588	588	47,451	47,550	1,385	728	728	54,451	54,550	1,805	908	908
40,551	40,650	988	590	590	47,551	47,650	1,391	730	730	54,551	54,650	1,811	912	912
40,651	40,750	992	592	592	47,651	47,750	1,397	732	732	54,651	54,750	1,817	916	916
40,751	40,850	996	594	594	47,751	47,850	1,403	734	734	54,751	54,850	1,823	920	920
40,851	40,950	1,000	596	596	47,851	47,950	1,409	736	736	54,851	54,950	1,829	924	924
40,951	41,050	1,004	598	598	47,951	48,050	1,415	738	738	54,951	55,050	1,835	928	928
41,051	41,150	1,008	600	600	48,051	48,150	1,421	740	740	55,051	55,150	1,841	932	932
41,151	41,250	1,012	602	602	48,151	48,250	1,427	742	742	55,151	55,250	1,847	936	936
41,251	41,350	1,016	604	604	48,251	48,350	1,433	744	744	55,251	55,350	1,853	940	940
41,351	41,450	1,020	606	606	48,351	48,450	1,439	746	746	55,351	55,450	1,859	944	944
41,451	41,550	1,025	608	608	48,451	48,550	1,445	748	748	55,451	55,550	1,865	948	948
41,551	41,650	1,031	610	610	48,551	48,650	1,451	750	750	55,551	55,650	1,871	952	952
41,651	41,750	1,037	612	612	48,651	48,750	1,457	752	752	55,651	55,750	1,877	956	956
41,751	41,850	1,043	614	614	48,751	48,850	1,463	754	754	55,751	55,850	1,883	960	960
41,851	41,950	1,049	616	616	48,851	48,950	1,469	756	756	55,851	55,950	1,889	964	964
41,951	42,050	1,055	618	618	48,951	49,050	1,475	758	758	55,951	56,050	1,895	968	968
42,051	42,150	1,061	620	620	49,051	49,150	1,481	760	760	56,051	56,150	1,901	972	972
42,151	42,250	1,067	622	622	49,151	49,250	1,487	762	762	56,151	56,250	1,907	976	976
42,251	42,350	1,073	624	624	49,251	49,350	1,493	764	764	56,251	56,350	1,913	980	980
42,351	42,450	1,079	626	626	49,351	49,450	1,499	766	766	56,351	56,450	1,919	984	984
42,451	42,550	1,085	628	628	49,451	49,550	1,505	768	768	56,451	56,550	1,925	988	988
42,551	42,650	1,091	630	630	49,551	49,650	1,511	770	770	56,551	56,650	1,931	992	992
42,651	42,750	1,097	632	632	49,651	49,750	1,517	772	772	56,651	56,750	1,937	996	996
42,751	42,850	1,103	634	634	49,751	49,850	1,523	774	774	56,751	56,850	1,943	1,000	1,000
42,851	42,950	1,109	636	636	49,851	49,950	1,529	776	776	56,851	56,950	1,949	1,004	1,004
42,951	43,050	1,115	638	638	49,951	50,050	1,535	778	778	56,951	57,050	1,955	1,008	1,008
43,051	43,150	1,121	640	640	50,051	50,150	1,541	780	780	57,051	57,150	1,961	1,012	1,012
43,151	43,250	1,127	642	642	50,151	50,250	1,547	782	782	57,151	57,250	1,967	1,016	1,016
43,251	43,350	1,133	644	644	50,251	50,350	1,553	784	784	57,251	57,350	1,973	1,020	1,020
43,351	43,450	1,139	646	646	50,351	50,450	1,559	786	786	57,351	57,450	1,979	1,024	1,024
43,451	43,550	1,145	648	648	50,451	50,550	1,565	788	788	57,451	57,550	1,985	1,028	1,028
43,551	43,650	1,151	650	650	50,551	50,650	1,571	790	790	57,551	57,650	1,992	1,032	1,032
43,651	43,750	1,157	652	652	50,651	50,750	1,577	792	792	57,651	57,750	2,000	1,036	1,036
43,751	43,850	1,163	654	654	50,751	50,850	1,583	794	794	57,751	57,850	2,008	1,040	1,040
43,851	43,950	1,169	656	656	50,851	50,950	1,589	796	796	57,851	57,950	2,016	1,044	1,044
43,951	44,050	1,175	658	658	50,951	51,050	1,595	798	798	57,951	58,050	2,024	1,048	1,048
44,051	44,150	1,181	660	660	51,051	51,150	1,601	800	800	58,051	58,150	2,032	1,052	1,052
44,151	44,250	1,187	662	662	51,151	51,250	1,607	802	802	58,151	58,250	2,040	1,056	1,056
44,251	44,350	1,193	664	664	51,251	51,350	1,613	804	804	58,251	58,350	2,048	1,060	1,060
44,351	44,450	1,199	666	666	51,351	51,450	1,619	806	806	58,351	58,450	2,056	1,064	1,064
44,451	44,550	1,205	668	668	51,451	51,550	1,625	808	808	58,451	58,550	2,064	1,068	1,068
44,551	44,650	1,211	670	670	51,551	51,650	1,631	810	810	58,551	58,650	2,072	1,072	1,072
44,651	44,750	1,217	672	672	51,651	51,750	1,637	812	812	58,651	58,750	2,080	1,076	1,076
44,751	44,850	1,223	674	674	51,751	51,850	1,643	814	814	58,751	58,850	2,088	1,080	1,080
44,851	44,950	1,229	676	676	51,851	51,950	1,649	816	816	58,851	58,950	2,096	1,084	1,084
44,951	45,050	1,235	678	678	51,951	52,050	1,655	818	818	58,951	59,050	2,104	1,088	1,088
45,051	45,150	1,241	680	680	52,051	52,150	1,661	820	820	59,051	59,150	2,112	1,092	1,092
45,151	45,250	1,247	682	682	52,151	52,250	1,667	822	822	59,151	59,250	2,120	1,096	1,096
45,251	45,350	1,253	684	684	52,251	52,350	1,673	824	824	59,251	59,350	2,128	1,100	1,100
45,351	45,450	1,259	686	686	52,351	52,450	1,679	826	826	59,351	59,450	2,136	1,104	1,104
45,451	45,550	1,265	688	688	52,451	52,550	1,685	828	828	59,451	59,550	2,144	1,108	1,108
45,551	45,650	1,271	690	690	52,551	52,650	1,691	832	832	59,551	59,650	2,152	1,112	1,112
45,651	45,750	1,277	692	692	52,651	52,750	1,697	836	836	59,651	59,750	2,160	1,116	1,116
45,751	45,850	1,283	694	694	52,751	52,850	1,703	840	840	59,751	59,850	2,168	1,120	1,120
45,851	45,950	1,289	696	696	52,851	52,950	1,709	844	844	59,851	59,950	2,176	1,124	1,124
45,951	46,050	1,295	698	698	52,951	53,050	1,715	848	848	59,951	60,050	2,184	1,128	1,128
46,051	46,150	1,301	700	700	53,051	53,150	1,721	852	852	60,051	60,150	2,192	1,132	1,132
46,151	46,250	1,307	702	702	53,151	53,250	1,727	856	856	60,151	60,250	2,200	1,136	1,136
46,251	46,350	1,313	704	704	53,251	53,350	1,733	860	860	60,251	60,350	2,208	1,140	1,140
46,351	46,450	1,319	706	706	53,351	53,450	1,739	864	864	60,351	60,450	2,216	1,144	1,144
46,451	46,550	1,325	708	708	53,451	53,550	1,745	868	868	60,451	60,550	2,224	1,148	1,148
46,551	46,650	1,331	710	710	53,551	53,650	1,751	872	872	60,551	60,650	2,232	1,152	1,152
46,651	46,750	1,337	712	712	53,651	53,750	1,757	876	876	60,651	60,750	2,240	1,156	1,156
46,751	46,850	1,343	714	714	53,751	53,850	1,763	880	880	60,751	60,850	2,248	1,160	1,160
46,851	46,950	1,349	716	716	53,851	53,950	1,769	884	884	60,851	60,950	2,256	1,164	1,164
46,951	47,050	1,355	718	718	53,951	54,050	1,775	888	888	60,951	61,050	2,264	1,168	1,168
47,051	47,150	1,361	720	720	54,051	54,150	1,781	892	892	61,051	61,150	2,272	1,172	1,172
47,151	47,250	1,367	722	722	54,151	54,250	1,787	896	896	61,151	61,250	2,280	1,176	1,176
47,251	47,350	1,373	724	724	54,251	54,350	1,793	900	900	61,251	61,350	2,288	1,180	1,180
47,351	47,450	1,379	726	726	54,351	54,450	1,799	904	904	61,351	61,450	2,296	1,184	1,184

Continued on next page.

2025 California Tax Table - Continued

Filing status: 1 or 3 (Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; Qualifying Surviving Spouse/RD

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 ...		
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
40,451	40,550	984	588	588	47,451	47,550	1,085	728	728	54,451	54,550	
40,551	40,650	988	590	590	47,551	47,650		730	730	54,551	54,650	
40,651	40,750	992	592	592	47,651	47,750		732	732	54,651	54,750	
40,751	40,850	996	594	594	47,751	47,850		734	734	54,751	54,850	
40,851	40,950	1,000	596	596	47,851	47,950		736	736	54,851	54,950	
40,951	41,050	1,004	598	598	47,951	48,050		738	738	54,951	55,050	
41,051	41,150	1,008	600	600	48,051	48,150		740	740	55,051	55,150	
41,151	41,250	1,012	602	602	48,151	48,250		742	742	55,151	55,250	
41,251	41,350	1,016	604	604	48,251	48,350		744	744	55,251	55,350	
41,351	41,450	1,020	606	606	48,351	48,450		746	746	55,351	55,450	
41,451	41,550	1,025	608	608	48,451	48,550		748	748	55,451	55,550	
41,551	41,650	1,031	610	610	48,551	48,650		750	750	55,551	55,650	
41,651	41,750	1,037	612	612	48,651	48,750		752	752	55,651	55,750	
		1,043	614	614	48,751	48,850		754	754	55,751	55,850	
			616	616				756	756	55,851	55,950	
												56,050
												56,150
												56,250
44,951	45,050	1,235	678		52,051	52,050	1,703	818	818			
45,051	45,150	1,241	680	680	52,051	52,150		820	820	59,051	59,150	
45,151	45,250	1,247	682	682	52,151	52,250		822	822	59,151	59,250	
45,251	45,350	1,253	684	684	52,251	52,350		824	824	59,251	59,350	
45,351	45,450	1,259	686	686	52,351	52,450		826	826	59,351	59,450	
45,451	45,550	1,265	688	688	52,451	52,550		828	828	59,451	59,550	
45,551	45,650	1,271	690	690	52,551	52,650	1,701	832	832	59,551	59,650	
45,651	45,750	1,277	692	692	52,651	52,750	1,697	836	836	59,651	59,750	
45,751	45,850	1,283	694	694	52,751	52,850	1,703	840	840	59,751	59,850	
45,851	45,950	1,289	696	696	52,851	52,950	1,709	844	844	59,851	59,950	
45,951	46,050	1,295	698	698	52,951	53,050	1,715	848	848	59,951	60,050	
46,051	46,150	1,301	700	700	53,051	53,150	1,721	852	852	60,051	60,150	
46,151	46,250	1,307	702	702	53,151	53,250	1,727	856	856	60,151	60,250	
46,251	46,350	1,313	704	704	53,251	53,350	1,733	860	860	60,251	60,350	



Easier: Use the 2025 Tax Calculator from ftb.ca.gov

Personal

Tax calculator, tables,
rates

Tax calculator, tables, rates

Calculate your 2025 tax

Quickly figure your 2025 tax by entering your filing status and income.



Tax calculator is for 2025 tax year only. Do not use the calculator for 540 2EZ or prior tax years.

[2025 Tax Calculator](#)

Easier: Use the 2025 Tax Calculator from ftb.ca.gov

Calculate Tax

*= Required Field

[Privacy Policy](#)

* 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 2025 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).

\$ 52794

Calculate Tax >

Reset

Easier: Use the 2025 Tax Calculator from ftb.ca.gov

2025 Tax Amount

Your tax is \$1,703.00.

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 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

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58,500

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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

5,706

.00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-

19

52,794

.00

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

FTB 3800

FTB 3803

31

1,703

.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

CA Taxable Income

36 CA Tax Rate. Divide line 31 by line 19

36

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

37

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 \$252,203, see instructions

39

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

40

41 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A

41

42 Add line 40 and line 41

42

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506

50

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

Special Credits

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 11b **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 **\$252,203**
- Head of household **\$378,310**
- Married/RDP filing jointly or qualifying surviving spouse/RDP. **\$504,411**

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 shown below:

- Single or married/RDP filing separately. See instructions. **\$5,706**
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP **\$11,412**

30 **5,706**

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** **5,706**

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** **4,901**

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** **45,349**

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

12 Total California wages from your federal

Form(s) W-2, box 16

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR,

or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero,

enter -0-

19

52,794

.00

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

FTB 3800

FTB 3803

31

1,703

.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

45,349

.00

CA Taxable Income

36 CA Tax Rate. Divide line 31 by line 19

36

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

37

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 \$252,203, see instructions

39

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

40

41 Tax. See instructions. Check the box if from:

Schedule G-1

FTB 5870A

41

42 Add line 40 and line 41

42

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions.

Attach form FTB 3506

50

51 Credit for joint custody head of household.

See instructions

51

52 Credit for dependent parent. See instructions

52

53 Credit for senior head of household.

See instructions

53

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

Special Credits

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-

19

52,794

.00

31 Tax. Check the box if from:



Tax Table



Tax Rate Schedule

31

FTB 3800

31

FTB 3803

.00

1,703

.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

45,349

.00

36 CA Tax Rate. Divide line 31 by line 19

36

0.0323

.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

39 CA Prorated Exemption Credit

If the amount on line 13 is more than zero, enter the amount on line 13 multiplied by the amount on line 38

$$1,703 / 52,794 = 0.0323$$

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 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-

19

52,794

.00

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

FTB 3800

FTB 3803

31

1,703

.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

45,349

.00

36 CA Tax Rate. Divide line 31 by line 19

36

0.0323

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

37

1,465

.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 \$252,203, see instructions

39

40 CA Regular Tax Before Credits. Subtract line 39

40

41 Tax. See instructions. Check the box if from:

41

42 Add line 40 and line 41

42

CA Taxable Income

45,349 X 0.0323 = 1,465

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506

50

51 Credit for joint custody head of household. See instructions

51

52 Credit for dependent parent. See instructions

52

53 Credit for senior head of household. See instructions

53

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

Special Credits

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-

19

52,794

.00

31 Tax. Check the box if from:

Tax Table

Tax Rate Schedule

FTB 3800

FTB 3803

31

1,703

.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

45,349

.00

36 CA Tax Rate. Divide line 31 by line 19

36

0.0323

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

37

1,465

.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 \$252,203, 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

41

.00

42 Add line

42

.00

45,349 / 52,794 = 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

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 \$ **153**

Total Taxable Income

12 Total California wages from your federal Form(s) W-2, box 16 12 **30,000** .00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b 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 **5,706** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 **52,794** .00

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

FTB 3800 FTB 3803 31 **1,703** .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 **45,349** .00

36 CA Tax Rate. Divide line 31 by line 19 36 **0.0323**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 **1,465** .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 \$252,203, see instructions 39 **131** .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... 40 **1,465** .00

41 Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A 41 **1,465** .00

42 Add line 40 and line 41 42 **1,465** .00

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 50 **131** .00

51 Credit for joint custody head of household. See instructions 51 **0** .00

52 Credit for dependent parent. See instructions 52 **0** .00

53 Credit for senior head of household. See instructions 53 **0** .00

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 **0.8590**

55 Credit amount. See instructions 55 **131** .00

153 X 0.8590 = 131

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

153

Total Taxable Income

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

12

30,000

.00

13 Enter federal adjusted gross income (AGI) from federal Form 1040, 1040-SR, or 1040-NR, line 11b

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

5,706

.00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-

19

52,794

.00

31 Tax. Check the box if from:



Tax Table



Tax Rate Schedule

31



FTB 3800

31



FTB 3803

.00

1,703

.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

45,349

.00

36 CA Tax Rate. Divide line 31 by line 19

36

0.0323

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

37

1,465

.00

38 CA Regular Tax Before Credits. Multiply line 37 by line 36

38

0.8590

1,465 – 131 = 1,334

39 CA Regular Tax. Subtract line 38 from line 37. If less than zero, enter -0-

39

131

.00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-

40

1,334

.00

41 Tax. See instructions. Check the box if from: Schedule G-1

41



Schedule G-1

41



FTB 5870A

.00

42 Add line 40 and line 41

42

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

.00

52 Credit for dependent parent. See instructions

52

.00

.00

53 Credit for senior head of household. See instructions

53

.00

.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

0

.00

Special Credits



??????



Questions?

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

Special Credits	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. Attach Schedule P (540NR)						60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions						61	<input type="text" value="0"/>	.00
	62							62	<input type="text"/>	.00
	63							63	<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 \$53,994 or less if single or MFS. Sandy's AGI from line 17 is \$58,500.

	71	<input type="text"/>	.00
	72	<input type="text"/>	.00
	73	<input type="text"/>	.00
	74	<input type="text"/>	.00

Payments	81	<input type="text"/>	.00		
	82	2025 California 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	Refundable Program 4.0 California Motion Picture and Television Production Credit. 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"/>
	91	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 2026 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	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. Attach Schedule P (540NR)	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions	61	<input type="text" value="0"/>	.00
	62	Add line 50 and line 55 through line 61. These are your total credits	62	<input type="text" value="0"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-	63	<input type="text" value="1,334"/>	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	71	<input type="text"/>	.00
	72	Behavioral 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	<input type="text" value="1,334"/>	.00

Payments	81	<u>California income tax withheld. See instructions</u>	81	<input type="text"/>	.00
	82	2025 California 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	Refundable Program 4.0 California Motion Picture and Television Production Credit. 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"/>		
		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 2026 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. 1545-0029		
b Employer identification number (EIN) 33-0000000			1 Wages, tips, other compensation 25,000		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		Last name		Suff.	11 Nonqualified plans	
Sandy Eggo		1122 Ocean Drive		San Diego, Ca 92108	12a	
					13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b
					14 Other	12c
f Employee's address and ZIP code			12d			
15 State Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
CA	123-45-6789	30,000	2,446			

Form **W-2** Wage and Tax Statement
 Copy 1—For State, City, or Local Tax Department

2025

Department of the Treasury—Internal Revenue Service

**Box 17: State
Income Tax**

Resident and Nonresident Withholding Tax Statement

2025

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./sta., 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./sta., 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	

2025 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.

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

1 Income code	2 Gross income	3 Chapter indicator. Enter "3" or "4"	13d City or town, state or province, country, ZIP or foreign postal code										
		3a Exemption code	4a Exemption code	13e Recipient's U.S. TIN, if any	13f Ch. 3 status code								
		3b Tax rate	4b Tax rate		13g Ch. 4 status code								
5 Withholding allowance			13h Recipient's GIIN										
6 Net income			13i Recipient's foreign tax identification number, if any		13j LOB code								
7a Federal tax withheld			13k Recipient's account number										
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>			13l Recipient's date of birth (YYYYMMDD)										
7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>			<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>										
7d Check if you are a qualified intermediary, withholding foreign partnership, or withholding foreign trust revising its reporting on Form 1042-S to report to a specific recipient <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										
12h Address (number and street)			16b Payer's TIN										
12i City or town, state or province, country, ZIP or foreign postal code			16c Payer's GIIN	16d Ch. 3 status code	16e Ch. 4 status code								
13a Recipient's name	13b Recipient's country code		17a State income tax withheld	17b Payer's state tax no.	17c Name of state								
13c Address (number and street)													

17a State income tax withheld

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

Special Credits	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. Attach Schedule P (540NR)							60		.00
	61	Nonrefundable Renter's Credit. See instructions							61	0	.00
	62	Add line 50 and line 55 through line 61. These are your total credits							62	0	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-							63	1,334	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)							71		.00
	72	Behavioral 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	1,334	.00

Payments	81	California income tax withheld. See instructions							81	2,446	.00
	82	2025 California estimated tax							82		.00
	83	Withholding (Form 592-B and/or Form 593). See instructions							83		.00
	84	Refundable Program 4.0 California Motion Picture and Television Tax. 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. If you did not check the box, see instructions.									
		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 2026 estimated tax							102		.00
	103	Overpaid tax available this year. Subtract line 102 from line 101							103		.00

California Withholding
592-B

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

Special Credits	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. Attach Schedule P (540NR)							60		.00
	61	Nonrefundable Renter's Credit. See instructions							61	0	.00
	62	Add line 50 and line 55 through line 61. These are your total credits							62	0	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-							63	1,334	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)							71		.00
	72	Behavioral 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	1,334	.00

Payments	81	California income tax withheld	Estimated Tax Payments					81	2,446	.00	
	82	2025 California estimated tax and other payments. See instructions							82		.00
	83	Withholding (Form 592-B and/or Form 593). See instructions							83		.00
	84	Refundable Program 4.0 California Motion Picture and Television Production Credit. 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	2,446	.00

ISR Penalty	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.									
		Individual Shared Responsibility (ISR) Penalty. See instructions							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 2026 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	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. Attach Schedule P (540NR)						60		.00
	61	Nonrefundable Renter's Credit. See instructions						61	0	.00
	62	Add line 50 and line 55 through line 61. These are your total credits						62	0	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-						63	1,334	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)						71		.00
	72	Behavioral 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	1,334	.00

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.

Payments	81							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 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.								
		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	2,446	.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	1,112	.00
	102	Amount of line 101 you want applied to your 2026 estimated tax						102		.00
103	Overpaid tax available this year. Subtract line 102 from line 101						103	1,112	.00	

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

Amount You Owe
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.** ● 121 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

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

Refund and Direct Deposit
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

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


Health Care Coverage Info.
Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the Franchise Tax Board to share limited information from your tax return with Covered California. See instructions ... ● Yes No

Sign your tax return on Side 6

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.

 **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**

Amount You Owe
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.** ● 121 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

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

Health Care Coverage Info.
Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the Franchise Tax Board to share limited information from your tax return with Covered California. See instructions ... ● Yes No

Sign your tax return on Side 6

Bank Routing and Account Numbers on the Check

Sandy Eggo
1122 Ocean Drive
San Diego CA 92108

PAY TO THE ORDER OF

ANYTOWN Bank
Anytown, CA 99999

1234

\$

Dollars

DO NOT include the Check Number

1 250250025 : 202020 : 1234

Routing Number

Account Number

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

Amount You Owe 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.** ● 121 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

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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

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

Refund and Direct Deposit

● Routing number ● 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

Health Care Coverage Info. Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the Franchise Tax Board to share limited information from your tax return with Covered California. See instructions . . . ● Yes No

Sign your tax return on Side 6

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

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: **Sandy Eggo** Date: **04/15/2026** 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 **(987) 654-3210**

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

Joint tax return? See instructions.

Print paid preparer's name

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

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)



Questions

- Refer to Student Resources handout
- Email: Educationandoutreach@ftb.ca.gov
- Questions will be answered within 30 days.
- We can only address general questions.
- We cannot provide advice.

