

California Adjustments —
2012 Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 3 as a supporting California schedule.

Name(s) as shown on tax return SSN or ITIN

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

During 2012: 1 a I was domiciled in (enter state or country) Yourself Spouse/RDP
b I was in the military and stationed in (enter state or country)
2 I became a California resident (enter the state of prior residence and date of move)
3 I became a nonresident (enter new state of residence and date of move)
4 I was a nonresident of California the entire year (enter state or country of residence)
5 The number of days I spent in California (for any purpose) is:
6 I owned a home/property in California (enter "Yes" or "No")
Before 2012:
7 I was a California resident for the period of (enter dates)
8 I entered California on (enter date)
9 I left California on (enter date)

Part II Income Adjustment Schedule

Section A — Income

Table with 5 columns: A Federal Amounts, B Subtractions, C Additions, D Total Amounts Using CA Law, E CA Amounts. Rows include Wages, salaries, tips, etc.; Taxable interest; Ordinary dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); IRA distributions; Pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Social security benefits; Other income (California lottery winnings, Disaster loss carryover, Federal NOL, NOL carryover, NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809); Total.

Income Adjustment Schedule		A	B	C	D	E
Section B — Adjustments to Income		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)
22	b Enter totals from Side 1, line 22a, col. A through col. E. . . . . 22b					
23	Educator expenses . . . . . 23					
24	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 24					
25	Health savings account deduction . . . . . 25					
26	Moving expenses . . . . . 26					
27	Deductible part of self-employment tax . . . . . 27					
28	Self-employed SEP, SIMPLE, and qualified plans . . . . . 28					
29	Self-employed health insurance deduction . . . . . 29					
30	Penalty on early withdrawal of savings . . . . . 30					
31a	Alimony paid. b Enter recipient's: SSN   _____ - _____ - _____ Last name   _____ . . . . . 31a					
32	IRA deduction . . . . . 32					
33	Student loan interest deduction . . . . . 33					
34	Tuition and fees . . . . . 34					
35	Domestic production activities deduction . . . . . 35					
36	Add line 23 through line 31a and line 32 through line 35 in each column, A through E. . . . . 36					
37	Total. Subtract line 36 from line 22b in each column, A through E. See instructions. . . . . 37					

**Part III Adjustments to Federal Itemized Deductions**

38	<b>Federal Itemized Deductions.</b> Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 1, 5, 6, 13, and 14) . . . . .	38
39	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax), and line 8 (foreign taxes <b>only</b> ) (or Schedule A (Form 1040NR), line 1). See instructions. . . . .	39
40	Subtract line 39 from line 38 . . . . .	40
41	Other adjustments including California lottery losses. See instructions. Specify _____ . . . . .	41
42	Combine line 40 and line 41. . . . .	42
43	<b>Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?</b> Single or married/RDP filing separately . . . . . \$169,730 Head of household . . . . . \$254,599 Married/RDP filing jointly or qualifying widow(er) . . . . . \$339,464 <b>No.</b> Transfer the amount on line 42 to line 43. <b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . .	43
44	<b>Enter the larger of the amount on line 43 or your standard deduction. See instructions.</b> . . . . .	44

**Part IV California Taxable Income**

45	<b>California AGI.</b> Enter your California AGI from line 37, column E . . . . .	45
46	Enter your deductions from line 44 . . . . .	46
47	<b>Deduction Percentage.</b> Divide line 37, column E by line 37, 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- . . . . .	47
48	<b>California Itemized/Standard Deductions.</b> Multiply line 46 by the percentage on line 47 . . . . .	48
49	<b>California Taxable Income.</b> Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- . . . . .	49