**540NR**

Nonresident
Part-Year Resident
Step by Step Example

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# SCENARIO

## Sandy Eggo
Citizen of Pandora
Arrived in California on 7/1/2015
Spent the remainder of 2015 in CA
Filing a 1040NR tax return for 2015
Single

Sandy has the following income for 2015:

**Wages earned in California**    **$30,000**
$20,000 paid from California Institution
$10,000 paid from Pandoran employer

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

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

State of California
Franchise Tax Board

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Form 540NR — California Nonresident or Part-Year Resident Income Tax Return, Long Form, 2015

**TAXABLE YEAR 2015** — California Nonresident or Part-Year Resident Income Tax Return — Long Form — **FORM 540NR**

Fiscal year filers only: Enter month of year end and month.

Your first name: SANDY  Last name: EGGO
Your SSN or ITIN: 1 2 3 - 4 - 5 6 7 8 9

Additional information (See instructions.)

Street address (number and street) or PO box: 1122 OCEAN DRIVE
City (If you have a foreign address, see instructions.): SAN DIEGO  State: CA  ZIP code: 92108

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

● Your DOB (mm/dd/yyyy)  ● Spouse's/RDP's DOB (mm/dd/yyyy)

If you filed your 2014 tax return under a different last name, write the last name only from the 2014 tax return.
● Taxpayer  ● Spouse/RDP

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

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

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.  **Whole dollars only**
7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5,
enter 2. If you checked the box on line 6, see instructions. ........ ● 7 ☐ X $109 = ● $
8 **Blind:** If you or your spouse/RDP are visually impaired, enter 1;
if both are visually impaired, enter 2 ........ ● 8 ☐ X $109 = ● $
9 **Senior:** If you or your spouse/RDP are 65 or older, enter 1; if both are 65 or older, enter 2. ● 9 ☐ X $109 = ● $
10 **Dependents:** Do not include yourself or your spouse/RDP.

| | Dependent 1 | Dependent 2 | Dependent 3 |
|---|---|---|---|
| First Name | ● | ● | ● |
| Last Name | ● | ● | ● |
| SSN | ● | ● | ● |
| Dependent's relationship to you | ● | ● | ● |

Total dependent exemptions ........ ● 10 ☐ X $337 = ● $
11 **Exemption amount:** Add line 7 through line 10 ........ 11 ● $

12 Total California wages from your Form(s) W-2, box 16 ........ ● 12 .00
13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36;
or 1040NR-EZ, line 10 ........ ● 13 .00
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, 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), line 37, 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), line 44; **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

3131153  Long Form 540NR C1 2015 **Side 1**

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(Form repeated — second copy)

● Your DOB (mm/dd/yyyy): 0 5 2 2 1 9 8 7

(Form repeated — third copy)

1 ☑ Single

● Your DOB (mm/dd/yyyy): 0 5 2 2 1 9 8 7

# SCENARIO

## Sandy Eggo

Citizen of Pandora
Arrived in California on 7/1/2015
Spent the remainder of 2015 in CA
Filing a 1040NR tax return for 2015
Single

Sandy has the following income for 2015:

| | |
|---|---|
| **Wages earned in California** | **$30,000** |
| $20,000 paid from California Institution | |
| $10,000 paid from Pandoran employer | |
| | |
| **Wages earned in Pandora before 7/1** | **$8,000** |
| **Interest Income** | **$500** |

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Schedule CA (540NR) — California Adjustments — Nonresidents or Part-Year Residents, Taxable Year 2015. SANDY EGGO.

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Schedule CA (540NR) — California Adjustments — Nonresidents or Part-Year Residents, Taxable Year 2015. SANDY EGGO.

# SCENARIO

<u>Sandy Eggo</u>
Citizen of Pandora
Arrived in California on 7/1/2015
Spent the remainder of 2015 in CA
Filing a 1040NR tax return for 2015
Single

Sandy has the following income for 2015:

**Wages earned in California**     **$30,000**
    $20,000 paid from California Institution
    $10,000 paid from Pandoran employer

    **($5,000 of the above is exempt on 1040NR from tax treaty)**
    $10,000 paid from Pandoran employer is not taxable by IRS

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

State of California
Franchise Tax Board

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Reported for IRS   $15,000

California wages   $30,000
Pandoran wages   $ 8,000
Total   $38,000

$38,000 – $15,000 = $23,000

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# SCENARIO

<u>Sandy Eggo</u>
Citizen of Pandora
Arrived in California on 7/1/2015
Spent the remainder of 2015 in CA
Filing a 1040NR tax return for 2015
Single

Sandy has the following income for 2014:

**Wages earned in California**     **$30,000**
    $20,000 paid from California Institution
    $10,000 paid from Pandoran employer

    **($5,000 of the above is exempt on 1040NR from tax treaty)**
    $10,000 paid from Pandoran employer is not taxable by IRS

**Wages earned in Pandora before 7/1**     **$8,000**
**interest income**     **$500**

State of California
Franchise Tax Board

**2015 California Adjustments —**
**Nonresidents or Part-Year Residents**

SCHEDULE
**CA (540NR)**

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

SANDY EGGO

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2015.

**Interest is intangible – sourced/taxable to your place of residency**

For Privacy Notice, get FTB 1131 ENG/SP.

Schedule CA (540NR) 2015  Side 1

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Income Adjustment Schedule
Section B — Adjustments to Income

Part III Adjustments to Federal Itemized Deductions

Part IV California Taxable Income

Side 2  Schedule CA (540NR) 2015

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22222

a Employee's social security number
123-45-6789

b Employer identification number (EIN)
33-0000000

1 Wages, tips, other compensation
15,000

c Employer's name, address, and ZIP code
Research Institute
La Jolla, CA 92037

Sandy Eggo
1122 Ocean Drive
San Diego, CA 92108

CA  123-45-6789   20,000   1,090

**W-2** Wage and Tax Statement   2015

Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

During 2015, Sandy donated
$75 to The Puppy Program.

**Total Itemized Deductions:**

| | |
|---|---|
| State Income Tax | $1,090 |
| Charitable Donation | $    75 |
| Total | $1,165 |

# Income Adjustment Schedule
## Section B — Adjustments to Income

| | 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 or 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 | 15,000 | 0 | 23,500 | 38,500 | 38,250 |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 38,250 |

## Part III Adjustments to Federal Itemized Deductions

38 Federal Itemized Deductions. 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    1,995

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

Single or married/RDP filing separately . . . . . . . . . . . . . . . . . . . . . $178,706

Head of household . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $268,063

Married/RDP filing jointly or qualifying widow(er) . . . . . . . . . . . . . . . $357,417

No. Transfer the amount on line 42 to line 43.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . . . . 43

44 Enter the larger of the amount on line 43 or your standard deduction. See instructions . . . . . . . . . . . . . . . . . . 44

## Part IV California Taxable Income

45 California AGI. Enter your California AGI from line 37, column E . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 45

46 Enter your deductions from line 44 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 46

47 Deduction Percentage. 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 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . . . . . . . . . . . . . . 48

49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 49

Side 2 Schedule CA (540NR) 2015    7742153

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# Income Adjustment Schedule
## Section B — Adjustments to Income

| | A Federal Amounts | B Subtractions | C Additions | D Total Amounts Using CA Law As if You Were a CA Resident | E CA Amounts |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E . . . . . . . . . . . . 22b | 15,000 | 0 | 23,500 | 38,500 | 38,250 |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 38,250 |

## Part III Adjustments to Federal Itemized Deductions

38 Federal Itemized Deductions. 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    1,995

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 only) (or Schedule A (Form 1040NR), line 1). See instructions . . . . . . 39    1,000

40 Subtract line 39 from line 38 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 40    995

41 Other adjustments including California lottery losses. See instructions. Specify _____ . . . 41

42 Combine line 40 and line 41 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 42    995

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

Single or married/RDP filing separately . . . . . . . . . . . . . . . . . . . . . $178,706

Head of household . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . $268,063

Married/RDP filing jointly or qualifying widow(er) . . . . . . . . . . . . . . . $357,417

No. Transfer the amount on line 42 to line 43.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . . . . 43

44 Enter the larger of the amount on line 43 or your standard deduction. See instructions . . . . . . . . . . . . . . . . . . 44

## Part IV California Taxable Income

45 California AGI. Enter your California AGI from line 37, column E . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 45

46 Enter your deductions from line 44 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 46

47 Deduction Percentage. 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 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . . . . . . . . . . . . . . 48

49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 49

Side 2 Schedule CA (540NR) 2015    7742153

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# Income Adjustment Schedule
## Section B — Adjustments to Income

| | A Federal Amounts | B Subtractions | C Additions | D Total Amounts Using CA Law As if You Were a CA Resident | E CA Amounts |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E . . . . . . . . . . . . 22b | 15,000 | 0 | 23,500 | 38,500 | 38,250 |
| 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 35 in each column . A through E . . . . . . . . 36 | | | | | |
| 37 Total. Subtract line 36 from line 22b in each column . | | | 38,500 | 38,250 | |

### California Standard Deduction Chart for Most People
Do not use this chart if your parent, or someone else, can claim you (or your spouse/RDP) as a dependent on their tax return.

| Your Filing Status | Enter On Line 18 |
|---|---|
| 1 – Single . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $4,044 |
| 2 – Married/RDP filing jointly . . . . . . . . . . . . . . . . . . . . . . . . . | $8,088 |
| 3 – Married/RDP filing separately . . . . . . . . . . . . . . . . . . . . . . | $4,044 |
| 4 – Head of household . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $8,088 |
| 5 – Qualifying widow(er) . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | $8,088 |

The California standard deduction amounts are less than the federal standard deduction amounts.

## Part III Adjustments to Federal Itemized Deductions

38 Federal Itemized Deductions. . . . . . . . . . . . . . . . . . . 38    1,995

39 Enter total of federal Schedule A (Form 1040), line 5 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 39    1,000

40 Subtract line 39 from line 38 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 40    75

41 Other adjustments including California lottery losses. See instructions. Specify . . . 41

42 Combine line 40 and line 41 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 42    75

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

No. Transfer the amount on line 42 to line 43.

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . . . . 43    75

44 Enter the larger of the amount on line 43 or your standard deduction. See instructions.   44

## Part IV California Taxable Income

45 California AGI. Enter your California AGI from line 37, column E . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 45

46 Enter your deductions from line 44 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 46

47 Deduction Percentage. 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 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . . . . . . . . . . . . . . 48

49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 49

Side 2 Schedule CA (540NR) 2015    7742153

**Income Adjustment Schedule**

**Section B — Adjustments to Income**

| | 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) |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E . . . . . . . . 22b | 15,000 | 0 | 23,500 | 38,500 | 36,250 |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 36,250 |

**Part III Adjustments to Federal Itemized Deductions**

| | | |
|---|---|---|
| 38 Federal Itemized Deductions. 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 | 1,995 |
| 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 only) (or Schedule A (Form 1040NR), line 1). See instructions . . . | 39 | 1,000 |
| 40 Subtract line 39 from line 38 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 40 | 75 |
| 41 Other adjustments including California lottery losses. See instructions. Specify . . . . . . . . . . . . . . . . . | 41 | |
| 42 Combine line 40 and line 41 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 42 | 75 |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? |  | |
|   Single or married/RDP filing separately . . . . . . . . . . . . . . . $178,706 |  | |
|   Head of household . . . . . . . . . . . . . . . $268,063 |  | |
|   Married/RDP filing jointly or qualifying widow(er) . . . . . . . . . $357,417 |  | |
|   No. Transfer the amount on line 42 to line 43. |  | |
|   Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . | 43 | 75 |
| 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions . . . . . . . . . . . | 44 | 4,044 |

**Part IV California Taxable Income**

| | | |
|---|---|---|
| 45 California AGI. Enter your California AGI from line 37, column E . . . . . . . . . . . . . . . . . . . . . . . | 45 | 36,250 |
| 46 Enter your deductions from line 44 . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . 46 | | 4,044 |
| 47 Deduction Percentage. 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 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . . . . . . | 48 | |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter –0– . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . | 49 | |

Side 2   Schedule CA (540NR) 2015        7742153

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**Income Adjustment Schedule**

**Section B — Adjustments to Income**

| | A Federal Amounts | B Subtractions | C Additions | D Total Amounts Using CA Law As If You Were a CA Resident | E CA Amounts |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E . . . . . . . . 22b | 15,000 | 0 | 23,500 | 38,500 | 36,250 |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 36,250 |

**Part III Adjustments to Federal Itemized Deductions**

| | | |
|---|---|---|
| 38 Federal Itemized Deductions. 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 | 1,995 |
| 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 only) (or Schedule A (Form 1040NR), line 1). See instructions . . . | 39 | 1,000 |
| 40 Subtract line 39 from line 38 . . . . . . . . . . . . . . . . . | 40 | 75 |
| 41 Other adjustments including California lottery losses. See instructions. Specify . . . | 41 | |
| 42 Combine line 40 and line 41 . . . . . . . . . . . . . . . | 42 | 75 |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? | | |
|   Single or married/RDP filing separately . . . $178,706 | | |
|   Head of household . . . $268,063 | | |
|   Married/RDP filing jointly or qualifying widow(er) . . . $357,417 | | |
|   No. Transfer the amount on line 42 to line 43. | | |
|   Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . | 43 | 75 |
| 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions . . . | 44 | 4,044 |

**Part IV California Taxable Income**

| | | |
|---|---|---|
| 45 California AGI. Enter your California AGI from line 37, column E . . . | 45 | 36,250 |
| 46 Enter your deductions from line 44 . . . 46 | | 4,044 |
| 47 Deduction Percentage. 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 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . | 48 | |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter –0– . . . | 49 | |

Side 2   Schedule CA (540NR) 2015        7742153

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**Income Adjustment Schedule**

**Section B — Adjustments to Income**

| | A Federal Amounts | B Subtractions | C Additions | D Total Amounts Using CA Law As If You Were a CA Resident | E CA Amounts |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E . . . . . . . . 22b | 15,000 | 0 | 23,500 | 38,500 | 36,250 |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 36,250 |

**Part III Adjustments to Federal Itemized Deductions**

| | | |
|---|---|---|
| 38 Federal Itemized Deductions. 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 | 1,995 |
| 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 only) (or Schedule A (Form 1040NR), line 1). See instructions . . . | 39 | 1,000 |
| 40 Subtract line 39 from line 38 . . . . . . . . . | 40 | 75 |
| 41 Other adjustments including California lottery losses. See instructions. Specify . . . | 41 | |
| 42 Combine line 40 and line 41 . . . . . . . . . | 42 | 75 |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? | | |
|   Single or married/RDP filing separately . . . $178,706 | | |
|   Head of household . . . $268,063 | | |
|   Married/RDP filing jointly or qualifying widow(er) . . . $357,417 | | |
|   No. Transfer the amount on line 42 to line 43. | | |
|   Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . | 43 | 75 |
| 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions . . . | 44 | 4,044 |

**Part IV California Taxable Income**

| | | |
|---|---|---|
| 45 California AGI. Enter your California AGI from line 37, column E . . . | 45 | 36,250 |
| 46 Enter your deductions from line 44 . . . 46 | | 4,044 |
| 47 Deduction Percentage. Divide line 37, column E . . . to four places. If the result is greater than 1.0000 . . . 47 | 30,250/38,500 → | 0 . 7 8 5 7 |
| 48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . | 48 | |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter –0– . . . | 49 | |

Side 2   Schedule CA (540NR) 2015        7742153

**Income Adjustment Schedule**
**Section B — Adjustments to Income**

| | 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) |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E ........ 22b | 15,000 | 0 | 23,500 | 38,500 | 30,250 |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 30,250 |

**Part III Adjustments to Federal Itemized Deductions**

| | | |
|---|---|---|
| 38 Federal Itemized Deductions. 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 | 1,995 |
| 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 only) or Schedule A (Form 1040NR), line 1). See instructions.... | 39 | 1,000 |
| 40 Subtract line 39 from line 38 .... | 40 | 75 |
| 41 Other adjustments including California lottery losses. See instructions. Specify | 41 | |
| 42 Combine line 40 and line 41 .... | 42 | 75 |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? | | |
| Single or married/RDP filing separately ............... $178,706 | | |
| Head of household ............... $268,063 | | |
| Married/RDP filing jointly or qualifying widow(er) ... $357,417 | | |
| No. Transfer the amount on line 42 to line 43. | | |
| Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43. | 43 | 75 |
| 44 Enter the larger of the amount on line 42 or your standard deduction. See instructions | 44 | 4,044 |

**Part IV California Taxable Income**

| | | |
|---|---|---|
| 45 California AGI. Enter your California AGI from line 37, column E .... | 45 | 30,250 |
| 46 Enter your deductions from line 44 .... | 46 | 4,044 |
| 47 Deduction Percentage. 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 | .7857 |
| 48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 .... | 48 | 3,177 |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- .... | 49 | 27,073 |

Side 2  Schedule CA (540NR) 2015       7742153

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TAXABLE YEAR
**2015  California Nonresident or Part-Year Resident Income Tax Return   Long Form**                    FORM **540NR**

Fiscal year filers only: Enter month of year end month _____ year 2016.

| Your first name | SANDY | Initial | Last name EGGO | Suffix | Your SSN or ITIN 1 2 3 4 5 6 7 8 9 |
| 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    1122 OCEAN DRIVE    | Apt. no./ste. no. | PMB/private mailbox

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

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

► Your DOB (mm/dd/yyyy) 0 5 2 2 1 9 8 7  ► Spouse's/RDP's DOB (mm/dd/yyyy) _____

► If you filed your 2014 tax return under a different last name, write the last name only from the 2014 tax return.
● Taxpayer _____    ● Spouse/RDP _____

**Filing Status**
1 ☑ Single
2 ☐ Married/RDP filing jointly. See inst.
3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here _____
4 ☐ Head of household (with qualifying person). See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____
If your California filing status is different from your federal filing status, check the box here. See inst ........ ☐

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

**Exemptions**
► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.    **Whole dollars only**
7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions ........ ● 7 ☐ X $109 = $ ____ 109
8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 ........ ● 8 ☐ X $109 = $ ____
9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 ........ ● 9 ☐ X $109 = $ ____
10 **Dependents: Do not include yourself or your spouse/RDP.**

| | Dependent 1 | Dependent 2 | Dependent 3 |
|---|---|---|---|
| First Name | | | |
| Last Name | | | |
| SSN | | | |
| Dependent's Relationship to you | | | |

Total dependent exemptions ........ ● 10 ☐ X $337 = $
11 **Exemption amount:** Add line 7 through line 10 ........ 11 $ ____ 109

**Taxable Income**
12 Total California wages from your Form(s) W-2, box 16 ........ ● 12
13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 ........ ● 13 .00
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, 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), line 37, 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), line 44; 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

3131153       Long Form 540NR C1 2015  **Side 1**

**W-2 Wage and Tax Statement** — 2015

Research Institute
La Jolla, Ca 92037

Sandy Eggo
1122 Ocean Drive
San Diego, Ca 92108

| 15 State | Employer's state ID number | 16 State wages, tips, etc. |
|---|---|---|
| CA | | $20,000 |

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

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TAXABLE YEAR **2015** — **Resident and Nonresident Withholding Tax Statement**
CALIFORNIA FORM **592-B**

☐ Amended

Part I  Withholding Agent

Part II  Payee

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

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

Part IV Tax Withheld

1 Total income subject to withholding ................................. 1
2 Total California tax withheld (excluding backup withholding) ... 2
3 Total Backup Withholding .......................................... 3

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TAXABLE YEAR **2015** — **California Nonresident or Part-Year Resident Income Tax Return**  Long Form
FORM **540NR**

Fiscal year filers only: Enter month of year end and month

Your first name: SANDY    Last name: EGGO

Street address (number and street) or PO box: 1122 OCEAN DRIVE

City: SAN DIEGO    State: CA    ZIP code: 92108

● Your DOB (mm/dd/yyyy) 0 5 2 2 1 9 8 ●

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

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

7 Personal ................................................. 7 ☐ X $109 = ● $    109
8 Blind ..................................................... 8 ☐ X $109 = ● $
9 Senior .................................................... 9 ☐ X $109 = ● $

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

| | Dependent 1 | Dependent 2 | Dependent 3 |
|---|---|---|---|
| First Name | | | |
| Last Name | | | |
| SSN | | | |

Total dependent exemptions ....................... 10 ☐ X $337 = ● $

11 Exemption amount: Add line 7 through line 10 ........ 11 ● $    109
12 Total California wages from your Form(s) W-2, box 16 ...... ● 12    20,000 .00
13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 .... ● 13 .00
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, 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), line 37, 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), line 44; 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

3131153    Long Form 540NR C1 2015  **Side 1**

## Form 1 (Schedule CA 540NR, Side 2)

**Income Adjustment Schedule**
**Section B — Adjustments to Income**

| | 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) |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E .......... 22b | 15,000 | 0 | 23,500 | 38,500 | 30,250 |
| 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 ● 31a | | | | | |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 30,250 |

**Part III  Adjustments to Federal Itemized Deductions**

| | |
|---|---|
| 38 Federal Itemized Deductions. 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 | 1,995 |
| 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 only) or Schedule A (Form 1040NR), line 1). See instructions. ● 39 | 1,000 |
| 40 Subtract line 39 from line 38 ....................... ● 40 | 75 |
| 41 Other adjustments including California lottery losses. Specify ● 41 | |
| 42 Combine line 40 and line 41 ....................... ● 42 | 75 |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? | |
| Single or married/RDP filing separately .................... $178,706 | |
| Head of household ................................. $268,063 | |
| Married/RDP filing jointly or qualifying widow(er) ............ $357,417 | |
| No. Transfer the amount on line 42 to line 43. | |
| Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 ..... ● 43 | 75 |
| 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions ● 44 | 4,044 |

**Part IV  California Taxable Income**

| | |
|---|---|
| 45 California AGI. Enter your California AGI from line 37, column E ....... ● 45 | 30,250 |
| 46 Enter your deductions from line 44 ...................... ● 46 | 4,044 |
| 47 Deduction Percentage. 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 | . 7 8 5 7 |
| 48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 ● 48 | 3,177 |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer the amount to Long Form 540NR, line 35. If less than zero, enter -0- ............................ ● 49 | 27,073 |

Side 2  Schedule CA (540NR) 2015    7 7 4 2 1 5 3

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## Form 2 (Long Form 540NR, Side 1)

**California Nonresident or Part-Year Resident Income Tax Return  Long Form**    FORM **540NR**

Fiscal year filers only: Enter month of year end and month _____ year 2016.

| Your first name | Initial | Last name | Suffix | Your SSN or ITIN |
|---|---|---|---|---|
| SANDY | | EGGO | | 1 2 3 4 5 6 7 8 9 |

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)

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

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

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

● Your DOB (mm/dd/yyyy) 0 5 2 2 1 9 8 7 ● Spouse's/RDP's DOB (mm/dd/yyyy)

If you filed your 2014 tax return under a different last name, write the last name only from the 2014 tax return.
● Taxpayer _____ ● Spouse/RDP _____

**Filing Status**
1 ☑ Single
2 ☐ Married/RDP filing jointly. See inst.
3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here.
4 ☐ Head of household (with qualifying person). See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year your spouse/RDP died.
If your California filing status is different from your federal filing status, check the box here ..... ● ☐

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

**Exemptions**

▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**
7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ... ● 7 ☐ X $109 = ● $ 109
8 Blind: If you or your spouse/RDP are visually impaired, enter 1; if both are visually impaired, enter 2 ...... ● 8 ☐ X $109 = ● $
9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 .... ● 9 ☐ X $109 = ● $
10 Dependents: Do not include yourself or your spouse/RDP.

| | Dependent 1 | Dependent 2 | Dependent 3 |
|---|---|---|---|
| First Name ● | | ● | ● |
| Last Name ● | | ● | ● |
| SSN ● | | ● | ● |
| Dependent's relationship to you ● | | ● | ● |

Total dependent exemptions ............................ ● 10 ☐ X $337 = ● $
11 Exemption amount: Add line 7 through line 10 ................... ● 11 ● $ 109

**Taxable Income**

| | | |
|---|---|---|
| 12 Total California wages from your Form(s) W-2, box 16 .......... ● 12 | 20,000 | 00 |
| 13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 .......................... ● 13 | 15,000 | 00 |
| 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, 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), line 37, 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), line 44; 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 |

3 1 3 1 1 5 3    Long Form 540NR C1 2015  Side 1

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## Form 3 (Schedule CA 540NR, Side 2 — duplicate layout)

**Income Adjustment Schedule**
**Section B — Adjustments to Income**

| | 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) |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E .......... 22b | 15,000 | 0 | 23,500 | 38,500 | 30,250 |
| 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 ● 31a | | | | | |
| 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 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 | 15,000 | 0 | 23,500 | 38,500 | 30,250 |

**Part III  Adjustments to Federal Itemized Deductions**

| | |
|---|---|
| 38 Federal Itemized Deductions. 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 | 1,995 |
| 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 only) or Schedule A (Form 1040NR), line 1). See instructions. ● 39 | 1,000 |
| 40 Subtract line 39 from line 38 ....................... ● 40 | 75 |
| 41 Other adjustments including California lottery losses. Specify ● 41 | |
| 42 Combine line 40 and line 41 ....................... ● 42 | 75 |
| 43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? | |
| Single or married/RDP filing separately .................... $178,706 | |
| Head of household ................................. $268,063 | |
| Married/RDP filing jointly or qualifying widow(er) ............ $357,417 | |
| No. Transfer the amount on line 42 to line 43. | |
| Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 ..... ● 43 | 75 |
| 44 Enter the larger of the amount on line 43 or your standard deduction. See instructions ● 44 | 4,044 |

**Part IV  California Taxable Income**

| | |
|---|---|
| 45 California AGI. Enter your California AGI from line 37, column E ....... ● 45 | 30,250 |
| 46 Enter your deductions from line 44 ...................... ● 46 | 4,044 |
| 47 Deduction Percentage. 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 | . 7 8 5 7 |
| 48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 ● 48 | 3,177 |
| 49 California Taxable Income. Subtract line 48 from line 45. Transfer the amount to Long Form 540NR, line 35. If less than zero, enter -0- ............................ ● 49 | 27,073 |

Side 2  Schedule CA (540NR) 2015    7 7 4 2 1 5 3

**Form 1 (540NR Side 1):**

TAXABLE YEAR **2015** California Nonresident or Part-Year Resident Income Tax Return **Long Form** FORM **540NR**

Fiscal year filers only: Enter month of year end: month _____ year 2016.

Your first name: SANDY   Last name: EGGO   Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

Street address (number and street) or PO box: 1122 OCEAN DRIVE

City: SAN DIEGO   State: CA   ZIP code: 92108

● Your DOB (mm/dd/yyyy) 0 5 2 2 1 9 8 7

Filing Status:
1 ☑ Single
4 ☐ Head of household (with qualifying person). See instructions.

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

7 Personal: ... ● 7 ☐ X $109 = ● $ 109
11 Exemption amount: Add line 7 through line 10 ............... ● 11 ● $ 109
12 Total California wages from your Form(s) W-2, box 16 ......... ● 12 20,000 00
13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 ........ ● 13 15,000 00
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ● 14 0 00
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ... ● 15 15,000 00
16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, 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), line 44; 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

3131153   Long Form 540NR C1 2015 **Side 1**



**Form 2 (Schedule CA (540NR) Side 2):**

Income Adjustment Schedule
Section B — Adjustments to Income

| | 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 col. A or col. D 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) |
|---|---|---|---|---|---|
| 22 b Enter totals from Side 1, line 22a, col. A through col. E ......22b | 15,000 | 0 | 23,500 | 38,500 | 36,250 |
| 37 Total. Subtract line 36 from line 29 in each column, A through E. See instructions .. 37 | 15,000 | 0 | 23,500 | 38,500 | 36,250 |

Part III Adjustments to Federal Itemized Deductions
38 Federal itemized deductions. 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 1,995
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 only) or Schedule A (Form 1040NR), line 1), line instructions ... ● 39 1,000
40 Subtract line 39 from line 38 ....... ● 40 75
41 Other adjustments including California lottery losses. See instructions. Specify ● 41
42 Combine line 40 and line 41 .......... ● 42 75

43 Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status?
Single or married/RDP filing separately ........ $178,706
Head of household ........ $268,063
Married/RDP filing jointly or qualifying widow(er) ........ $357,417
No. Transfer the amount on line 42 to line 43.
Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 .. ● 43 75
44 Enter the larger of the amount on line 43 or your standard deduction. See instructions .... ● 44 4,044

Part IV California Taxable Income
45 California AGI. Enter your California AGI from line 37, column E .... ● 45 36,250
46 Enter your deductions from line 44 ........ ● 46 4,044
47 Deduction Percentage. 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 . 9 7 8 6 7
48 California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 .... ● 48 3,177
49 California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- .... ● 49 27,073

**Side 2** Schedule CA (540NR) 2015   7742153



**Form 3 (540NR Side 1, duplicate):**

TAXABLE YEAR **2015** California Nonresident or Part-Year Resident Income Tax Return **Long Form** FORM **540NR**

Your first name: SANDY   Last name: EGGO   Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

Street address: 1122 OCEAN DRIVE

City: SAN DIEGO   State: CA   ZIP code: 92108

● Your DOB (mm/dd/yyyy) 0 5 2 2 1 9 8 7

Filing Status:
1 ☑ Single
4 ☐ Head of household (with qualifying person). See instructions.

7 Personal: ● 7 ☐ X $109 = ● $ 109
11 Exemption amount: Add line 7 through line 10 ..... ● 11 ● $ 109
12 Total California wages from your Form(s) W-2, box 16 .... ● 12 20,000 00
13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 ... ● 13 15,000 00
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ● 14 0 00
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ● 15 15,000 00
16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ● 16 23,500 00
17 Adjusted gross income from all sources. Combine line 15 and line 16 .... ● 17 38,500 00
18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 44; 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

3131153   Long Form 540NR C1 2015 **Side 1**

**Income Adjustment Schedule**
Section B — Adjustments to Income

| | | A Federal Amounts | B Subtractions | C Additions | D Total Amounts Using CA Law | E CA Amounts |
|---|---|---|---|---|---|---|
| 22 | Enter totals from Section 1, line 22a, col. A through col. F | 22b | 15,000 | 0 | 23,500 | 38,500 | 36,250 |
| 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 | 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 35 in each column | 36 | | | | | |
| 37 | **Total.** Subtract line 36 from line 22b in each column, A through E. See instructions | 37 | 15,000 | | 23,500 | 38,500 | 36,250 |

**Part III   Adjustments to Federal Itemized Deductions**

| 38 | Federal Itemized Deductions. Enter the amount from federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 | 38 | 1,995 |
| 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 only) or Schedule A (Form 1040R), line 1). See instructions | 39 | 1,996 |
| 40 | Subtract line 39 from line 38 | 40 | 75 |
| 41 | Other adjustments including California lottery losses. See instructions. Specify | 41 | |
| 42 | Combine line 40 and line 41 | 42 | 75 |
| 43 | Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately .....$178,706 Head of household .....$268,003 Married/RDP filing jointly or qualifying widow(er) .....$357,417 **No.** Transfer the amount on line 42 to line 43. **Yes.** Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 | 43 | 4,044 |
| 44 | Enter the larger of the amount on line 43 or your standard deduction. See instructions | 44 | 4,044 |

**Part IV   California Taxable Income**

| 45 | California AGI. Enter your California AGI from line 37, column E | 45 | 36,250 |
| 46 | Enter your deductions from line 44 | 46 | 4,044 |
| 47 | Deduction Percentage. 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 | California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 | 48 | 3,117 |
| 49 | California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0- | 49 | 27,073 |

Side 2   Schedule CA (540NR) 2015            7742153

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TAXABLE YEAR 2015

**California Nonresident or Part-Year Resident Income Tax Return   Long Form**

FORM **540NR**

Fiscal year filers only: Enter month of year end month _____ year 2016.

Your first name: SANDY   Last name: EGGO

Street address (number and street) or PO box: 1122 OCEAN DRIVE
City: SAN DIEGO   State: CA   ZIP code: 92199

Your DOB (mm/dd/yyyy): 05221987

**Filing Status**
1 ☑ Single
2 ☐ Married/RDP filing jointly. See inst.
3 ☐ Married/RDP filing separately.
4 ☐ Head of household (with qualifying person). See instructions.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____

| 7 | Personal. If you checked box 1, 3, or 4, enter 1 in the box. If you checked box 2 or 5, enter 2 in the box on line 9 | 7 | X $109 = | $ | 109 |
| 8 | Blind: If you or your spouse/RDP are visually impaired, enter 1 | 8 | X $109 = | $ | |
| 9 | Senior: If you or your spouse/RDP are 65 or older, enter 1 | 9 | X $109 = | $ | |

| 11 | Exemption amount: Add line 7 through line 10 | 11 | $ | 109 |
| 12 | Total California wages from your Form(s) W-2, box 16 | 12 | 20,000 |
| 13 | Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 36; or 1040NR-EZ, line 10 | 13 | 15,000 |
| 14 | California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B | 14 | |
| 15 | Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions | 15 | 15,000 |
| 16 | California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C | 16 | 23,500 |
| 17 | Adjusted gross income from all sources. Combine line 15 and line 16 | 17 | 38,500 |
| 18 | Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 44; OR Your California standard deduction. See instructions | 18 | 4,044 |
| 19 | Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- | 19 | 34,456 |

3131153            Long Form 540NR C1 2015 Side 1

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### Page 76
### Total Taxable Income $34,456

**2015 California Tax Table** – Continued

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

| If Your Taxable Income is... At Least | But Not Over | The Tax For Filing Status 1 Or 3 | 2 Or 5 | 4 | If Your Taxable Income is... At Least | But Not Over | The Tax For Filing Status 1 Or 3 | 2 Or 5 | 4 | If Your Taxable Income is... At Least | But Not Over | The Tax For Filing Status 1 Or 3 | 2 Or 5 | 4 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 34,451 | 34,550 | 1,092 | 533 | 1,102 |

**Side 2 Form 540NR C1 2015**

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**Side 2 Schedule CA (540NR) 2015**

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**Side 2 Form 540NR C1 2015**

**31** Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ........ ● **31** _____1,032_ 00
**32** CA adjusted gross income from Schedule CA (540NR), Part IV, line 49........ ● **32** _____30,250_ 00
**35** CA Taxable Income from Schedule ............ 1,032/34,456 .......... ● **35** _____27,073_ 00
**36** CA Tax Rate. Divide line 31 by line 35 ......................... ● 36  0 . 0  3  0  0
**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 $178,706, 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

**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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ....... ● **54** _____
**55** Credit amount. See instructions ............. ● **55** _____ 00
**58** Enter credit name _____ code ● ____ and amount ... ● **58** _____ 00
**59** Enter credit name _____ code ● ____ and amount ... ● **59** _____ 00
**60** To claim more than two credits. See instructions ............. ● **60** _____ 00
**61** Nonrefundable renter's credit. See instructions ............. ● **61** _____ 00
**62** Add line 50 and line 55 through 61. These are your total credits ............. ● **62** _____ 00
**63** Subtract line 62 from line 42. If less than zero, enter -0- ............. ● **63** _____ 00

**71** Alternative minimum tax. Attach Schedule P (540NR) ............. ● **71** _____ 00
**72** Mental Health Services Tax. See instructions ............. ● **72** _____ 00
**73** Other taxes and credit recapture. See instructions ............. ● **73** _____ 00
**74** Add line 63, line 71, line 72, and line 73. This is your total tax ............. ● **74** _____ 00

**81** California income tax withheld. See instructions ............. ● **81** _____ 00
**82** 2015 CA estimated tax and other payments. See instructions ............. ● **82** _____ 00
**83** Withholding (Form 592-B and/or 593). See instructions ............. ● **83** _____ 00
**84** Excess SDI (or VPDI) withheld. See instructions ............. ● **84** _____ 00
**85** Earned Income Tax Credit (EITC) ............. ● **85** _____ 00
**86** Add lines 81 through 85. These are your total payments. See instructions ............. ● **86** _____ 00

**101** Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 ............. ● **101** _____ 00
**102** Amount of line 101 you want applied to your **2016** estimated tax ............. ● **102** _____ 00
**103** Overpaid tax available this year. Subtract line 102 from line 101 ............. ● **103** _____ 00
**104** Tax due. If line 86 is less than line 74, subtract line 86 from line 74 ............. ● **104** _____ 00

*(Highlighted annotation: 1,032/34,456)*

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**31** Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ........ ● **31** _____1,032_ 00
**32** CA adjusted gross income from Schedule CA (540NR), Part IV, line 49........ ● **32** _____30,250_ 00
**35** CA Taxable Income from Schedule ............ ● **35** _____27,073_ 00
**36** CA Tax Rate. Divide line 31 by line 35 ......... $27,073 * .0300 ........ ● 36  0 . 0  3  0  0
**37** CA Tax Before Exemption Credits. Multiply line 35 by line 36 ............ ● **37** _____812_ 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 $178,706, 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

**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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ....... ● **54** _____
**55** Credit amount. See instructions ............. ● **55** _____ 00
**58** Enter credit name _____ code ● ____ and amount ... ● **58** _____ 00
**59** Enter credit name _____ code ● ____ and amount ... ● **59** _____ 00
**60** To claim more than two credits. See instructions ............. ● **60** _____ 00
**61** Nonrefundable renter's credit. See instructions ............. ● **61** _____ 00
**62** Add line 50 and line 55 through 61. These are your total credits ............. ● **62** _____ 00
**63** Subtract line 62 from line 42. If less than zero, enter -0- ............. ● **63** _____ 00

**71** Alternative minimum tax. Attach Schedule P (540NR) ............. ● **71** _____ 00
**72** Mental Health Services Tax. See instructions ............. ● **72** _____ 00
**73** Other taxes and credit recapture. See instructions ............. ● **73** _____ 00
**74** Add line 63, line 71, line 72, and line 73. This is your total tax ............. ● **74** _____ 00

**81** California income tax withheld. See instructions ............. ● **81** _____ 00
**82** 2015 CA estimated tax and other payments. See instructions ............. ● **82** _____ 00
**83** Withholding (Form 592-B and/or 593). See instructions ............. ● **83** _____ 00
**84** Excess SDI (or VPDI) withheld. See instructions ............. ● **84** _____ 00
**85** Earned Income Tax Credit (EITC) ............. ● **85** _____ 00
**86** Add lines 81 through 85. These are your total payments. See instructions ............. ● **86** _____ 00

**101** Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 ............. ● **101** _____ 00
**102** Amount of line 101 you want applied to your **2016** estimated tax ............. ● **102** _____ 00
**103** Overpaid tax available this year. Subtract line 102 from line 101 ............. ● **103** _____ 00
**104** Tax due. If line 86 is less than line 74, subtract line 86 from line 74 ............. ● **104** _____ 00

*(Highlighted annotation: $27,073 * .0300)*

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**31** Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ........ ● **31** _____1,032_ 00
**32** CA adjusted gross income from Schedule CA (540NR), Part IV, line 49........ ● **32** _____30,250_ 00
**35** CA Taxable Income from Schedule CA (540NR), Part IV, line 49 ........... ● **35** _____27,073_ 00
**36** CA Tax Rate. Divide line ............ ● 36  0 . 0  3  0  0
**37** CA Tax Before Exemption ....... 27,073 / 34,456 ........ ● **37** _____812_ 00
**38** CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. ● **38**  0 . 7  8  5  7
**39** CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, 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

**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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ....... ● **54** _____
**55** Credit amount. See instructions ............. ● **55** _____ 00
**58** Enter credit name _____ code ● ____ and amount ... ● **58** _____ 00
**59** Enter credit name _____ code ● ____ and amount ... ● **59** _____ 00
**60** To claim more than two credits. See instructions ............. ● **60** _____ 00
**61** Nonrefundable renter's credit. See instructions ............. ● **61** _____ 00
**62** Add line 50 and line 55 through 61. These are your total credits ............. ● **62** _____ 00
**63** Subtract line 62 from line 42. If less than zero, enter -0- ............. ● **63** _____ 00

**71** Alternative minimum tax. Attach Schedule P (540NR) ............. ● **71** _____ 00
**72** Mental Health Services Tax. See instructions ............. ● **72** _____ 00
**73** Other taxes and credit recapture. See instructions ............. ● **73** _____ 00
**74** Add line 63, line 71, line 72, and line 73. This is your total tax ............. ● **74** _____ 00

**81** California income tax withheld. See instructions ............. ● **81** _____ 00
**82** 2015 CA estimated tax and other payments. See instructions ............. ● **82** _____ 00
**83** Withholding (Form 592-B and/or 593). See instructions ............. ● **83** _____ 00
**84** Excess SDI (or VPDI) withheld. See instructions ............. ● **84** _____ 00
**85** Earned Income Tax Credit (EITC) ............. ● **85** _____ 00
**86** Add lines 81 through 85. These are your total payments. See instructions ............. ● **86** _____ 00

**101** Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 ............. ● **101** _____ 00
**102** Amount of line 101 you want applied to your **2016** estimated tax ............. ● **102** _____ 00
**103** Overpaid tax available this year. Subtract line 102 from line 101 ............. ● **103** _____ 00
**104** Tax due. If line 86 is less than line 74, subtract line 86 from line 74 ............. ● **104** _____ 00

*(Highlighted annotation: 27,073 / 34,456)*

**Form 1**

Your name: EGGO  Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

31 Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 1,032 00
32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 49... ● 32 30,250 00
35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 ● 35 27,073 00
36 CA Tax Rate. Divide line 31 by line 19 ● 36 0 . 0 3 0 0
37 CA Tax Before Exemption Credits. Mu… **$109 * .7857** ● 37 812 00
38 CA Exemption Credit Percentage. Divide… ● 38 0 . 7 8 5 7
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, see instructions. ● 39 86 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

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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ● 54 .
55 Credit amount. See instructions. ● 55 00
58 Enter credit name _____ code ● ___ and amount ● 58 00
59 Enter credit name _____ code ● ___ and amount ● 59 00
60 To claim more than two credits. See instructions. ● 60 00
61 Nonrefundable renter's credit. See instructions. ● 61 00
62 Add line 50 and line 56 through 61. These are your total credits. ● 62 00
63 Subtract line 62 from line 42. If less than zero, enter -0-. ● 63 00

71 Alternative minimum tax. Attach Schedule P (540NR). ● 71 00
72 Mental Health Services Tax. See instructions. ● 72 00
73 Other taxes and credit recapture. See instructions. ● 73 00
74 Add line 63, line 71, line 72, and line 73. This is your total tax. ● 74 00

81 California income tax withheld. See instructions. ● 81 00
82 2015 CA estimated tax and other payments. See instructions. ● 82 00
83 Withholding (Form 592-B and/or 593). See instructions. ● 83 00
84 Excess SDI (or VPDI) withheld. See instructions. ● 84 00
85 Earned Income Tax Credit (EITC). ● 85 00
86 Add lines 81 through 85. These are your total payments. See instructions. ● 86 00

101 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 ● 101 00
102 Amount of line 101 you want applied to your 2016 estimated tax. ● 102 00
103 Overpaid tax available this year. Subtract line 102 from line 101. ● 103 00
104 Tax due. If line 86 is less than line 74, subtract line 86 from line 74. ● 104 00

Side 2 Long Form 540NR C1 2015   3 1 3 2 1 5 3

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**Form 2**

Your name: EGGO  Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

31 Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 1,032 00
32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 49... ● 32 30,250 00
35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 ● 35 27,073 00
36 CA Tax Rate. Divide line 31 by line 19 ● 36 0 . 0 3 0 0
37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. ● 37 812 00
38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1.0000 ● 38 0 . 7 8 5 7
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, see instructions. ● 39 86 00
40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ● 40 726 00
41 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● 41 0 00
**812 - 86**
42 Add line 40 and line 41 ● 42 726 00

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ● 50 00
51 Credit for joint custody head of household. 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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ● 54 .
55 Credit amount. See instructions. ● 55 00
58 Enter credit name _____ code ● ___ and amount ● 58 00
59 Enter credit name _____ code ● ___ and amount ● 59 00
60 To claim more than two credits. See instructions. ● 60 00
61 Nonrefundable renter's credit. See instructions. ● 61 00
62 Add line 50 and line 56 through 61. These are your total credits. ● 62 00
63 Subtract line 62 from line 42. If less than zero, enter -0-. ● 63 00

71 Alternative minimum tax. Attach Schedule P (540NR). ● 71 00
72 Mental Health Services Tax. See instructions. ● 72 00
73 Other taxes and credit recapture. See instructions. ● 73 00
74 Add line 63, line 71, line 72, and line 73. This is your total tax. ● 74 00

81 California income tax withheld. See instructions. ● 81 00
82 2015 CA estimated tax and other payments. See instructions. ● 82 00
83 Withholding (Form 592-B and/or 593). See instructions. ● 83 00
84 Excess SDI (or VPDI) withheld. See instructions. ● 84 00
85 Earned Income Tax Credit (EITC). ● 85 00
86 Add lines 81 through 85. These are your total payments. See instructions. ● 86 00

101 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 ● 101 00
102 Amount of line 101 you want applied to your 2016 estimated tax. ● 102 00
103 Overpaid tax available this year. Subtract line 102 from line 101. ● 103 00
104 Tax due. If line 86 is less than line 74, subtract line 86 from line 74. ● 104 00

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**Form 3**

Your name: EGGO  Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

31 Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ● 31 1,032 00
32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 49... ● 32 30,250 00
35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 ● 35 27,073 00
36 CA Tax Rate. Divide line 31 by line 19 ● 36 0 . 0 3 0 0
37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. ● 37 812 00
38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1.0000 ● 38 0 . 7 8 5 7
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, see instructions. ● 39 86 00
40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ● 40 726 00
41 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● 41 0 00
42 Add line 40 and line 41 ● 42 726 00

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ● 50 00
51 Credit for joint custody head of household. 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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ● 54 .
55 Credit amount. See instructions. ● 55 00
58 Enter credit name _____ code ● ___ and amount ● 58 00
59 Enter credit name _____ code ● ___ and amount ● 59 00
60 To claim more than two credits. See instructions. ● 60 00
61 Nonrefundable renter's credit. See instructions. ● 61 00
62 Add line 50 and line 56 through 61. These are your total credits. ● 62 0 00
63 Subtract line 62 from line 42. If less than zero, enter -0-. ● 63 00

71 Alternative minimum tax. Attach Schedule P (540NR). ● 71 00
72 Mental Health Services Tax. See instructions. ● 72 00
73 Other taxes and credit recapture. See instructions. ● 73 00
74 Add line 63, line 71, line 72, and line 73. This is your total tax. ● 74 00

Nonresidents are not eligible for the renter's Credit

Eligible if resident for six months or more and AGI from all sources is $38,259 or less if single or MFS

81 California income tax withheld. See instructions. ● 81 00
82 2015 CA estimated tax and other payments. See instructions. ● 82 00
83 Withholding (Form 592-B and/or 593). See instructions. ● 83 00
84 Excess SDI (or VPDI) withheld. See instructions. ● 84 00
85 Earned Income Tax Credit (EITC). ● 85 00
86 Add lines 81 through 85. These are your total payments. See instructions. ● 86 00

101 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 ● 101 00
102 Amount of line 101 you want applied to your 2016 estimated tax. ● 102 00
103 Overpaid tax available this year. Subtract line 102 from line 101. ● 103 00
104 Tax due. If line 86 is less than line 74, subtract line 86 from line 74. ● 104 00

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Your name: EGGO  Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

31 Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ......... ● 31 1,032 00
32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45 ....... ● 32 90,250 00
35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 .................. ● 35 27,073 00
36 CA Tax Rate. Divide line 31 by line 19 ................................... ● 36 0 . 0 3 0 0
37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 ........................ ● 37 812 00
38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. ● 38 0 . 7 8 5 7
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, see instructions. .................. ● 39 86 00
40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ...... ● 40 726 00
41 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ........... ● 41 0 00
42 Add line 40 and line 41 .................................... ● 42 726 00

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ... ● 50 00
51 Credit for joint custody head of household. 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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions. ... ● 54 .
55 Credit amount. See instructions. .............................. ● 55 00
58 Enter credit name _____ code ● ___ and amount ● 58 00
59 Enter credit name _____ code ● ___ and amount ● 59 00
60 To claim more than two credits. See instructions. ............... ● 60 00
61 Nonrefundable renter's credit. See instructions. ............... ● 61 00
62 Add line 50 and line 55 through 61. These are your total credits. ....... ● 62 0 00
63 Subtract line 62 from line 42. If less than zero, enter -0- .......... ● 63 726 00

71 Alternative minimum tax. Attach Schedule P (540NR) ............... ● 71 00
72 Mental Health Services Tax. See instructions. ................. ● 72 00
73 Other taxes and credit recapture. See instructions. ............. ● 73 00
74 Add line 63, line 71, line 72, and line 73. This is your total tax. ...... ● 74 726 00

81 California income tax withheld. See instructions. ............... ● 81 00
82 2015 CA estimated tax and other payments. See instructions. ........ ● 82 00
83 Withholding (Form 592-B and/or 593). See instructions. ........... ● 83 00
84 Excess SDI (or VPDI) withheld. See instructions. ............... ● 84 00
85 Earned Income Tax Credit (EITC) ......................... ● 85 00
86 Add lines 81 through 85. These are your total payments. See instructions. ● 86 00

101 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .... ● 101 00
102 Amount of line 101 you want applied to your 2016 estimated tax. ...... ● 102 00
103 Overpaid tax available this year. Subtract line 102 from line 101. ...... ● 103 00
104 Tax due. If line 86 is less than line 74, subtract line 86 from line 74 ..... ● 104 00

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22222

a Employee's social security number: 123-45-6789    OMB No. 1545-0008

b Employer identification number (EIN): 33-0000000
1 Wages, tips, other compensation: 15,000
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
Sandy Eggo
1122 Ocean Drive
San Diego, CA 92108
11 Nonqualified plans
12a
13 Statutory employee / Retirement plan / Third-party sick pay
12b
14 Other
12c
12d

f Employee's address and ZIP code

15 State  Employer's state ID number
CA  123-45-6789
16 State wages, tips, etc. 20,000
17 State income tax 1,090
18 Local wages, tips, etc.
19 Local income tax
20 Locality name

Form W-2 Wage and Tax Statement    2015    Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

Your name: EGGO                                    Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

| | | |
|---|---|---|
| 31 Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ....... ● 31 | 1,032 | 00 |
| 32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 49 ..... ● 32 | 30,250 | 00 |
| 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 ........................... ● 35 | 27,073 | 00 |
| 36 CA Tax Rate. Divide line 31 by line 19 ...................................... ● 36 . 0 . 0 3 0 0 | | |
| 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 ............................ ● 37 | 812 | 00 |
| 38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 ● 38 . 0 . 7 8 5 7 | | |
| 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, see instructions .................................................... ● 39 | 86 | 00 |
| 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ...... ● 40 | 726 | 00 |
| 41 Tax. See instructions. Check the box if from ● ☐ Schedule G-1 ● ☐ FTB 5870A ............ ● 41 | 0 | 00 |
| 42 Add line 40 and line 41 ........................................................... ● 42 | 726 | 00 |
| | | |
| 50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ..... ● 50 | | 00 |
| 51 Credit for joint custody head of household. 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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions ...... ● 54 . _____ | | |
| 55 Credit amount. See instructions .............................................. ● 55 | | 00 |
| 58 Enter credit name _____ code ● ____ and amount ● 58 | | 00 |
| 59 Enter credit name _____ code ● ____ and amount ● 59 | | 00 |
| 60 To claim more than two credits. See instructions ................................ ● 60 | | 00 |
| 61 Nonrefundable renter's credit. See instructions ................................ ● 61 | | 00 |
| 62 Add line 50 and line 55 through 61. These are your total credits ................... ● 62 | 0 | 00 |
| 63 Subtract line 62 from line 42. If less than zero, enter -0- ........................ ● 63 | 726 | 00 |
| | | |
| 71 Alternative minimum tax. Attach Schedule P (540NR) ................................ ● 71 | | 00 |
| 72 Mental Health Services Tax. See instructions .................................... ● 72 | | 00 |
| 73 Other taxes and credit recapture. See instructions ............................... ● 73 | | 00 |
| 74 Add line 63, line 71, line 72, and line 73. This is your total tax ..................... ● 74 | 726 | 00 |
| | | |
| 81 California income tax withheld. See instructions .................................. ● 81 | 1,090 | 00 |
| 82 2015 CA estimated tax and other payments. See instructions ......................... ● 82 | | 00 |
| 83 Withholding (Form 592-B and/or 593). See instructions ............................. ● 83 | | 00 |
| 84 Excess SDI (or VPDI) withheld. See instructions .................................. ● 84 | | 00 |
| 85 Earned Income Tax Credit (EITC) .............................................. ● 85 | | 00 |
| 86 Add lines 81 through 85. These are your total payments. See instructions ............. ● 86 | | 00 |
| | | |
| 101 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .............. ● 101 | | 00 |
| 102 Amount of line 101 you want applied to your 2016 estimated tax .................... ● 102 | | 00 |
| 103 Overpaid tax available this year. Subtract line 102 from line 101 ................... ● 103 | | 00 |
| 104 Tax due. If line 86 is less than line 74, subtract line 86 from line 74 ............... ● 104 | | 00 |

Estimated Payments (pointing to line 81: 1,090 circled)
592-B (pointing to line 83)

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Your name: EGGO                                    Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

| | | |
|---|---|---|
| 31 Tax. Check the box if from: ☑ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 ....... ● 31 | 1,032 | 00 |
| 32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 49 ..... ● 32 | 30,250 | 00 |
| 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 ........................... ● 35 | 27,073 | 00 |
| 36 CA Tax Rate. Divide line 31 by line 19 ...................................... ● 36 . 0 . 0 3 0 0 | | |
| 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 ............................ ● 37 | 812 | 00 |
| 38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 ● 38 . 0 . 7 8 5 7 | | |
| 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $178,706, see instructions .................................................... ● 39 | 86 | 00 |
| 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ...... ● 40 | 726 | 00 |
| 41 Tax. See instructions. Check the box if from ● ☐ Schedule G-1 ● ☐ FTB 5870A ............ ● 41 | 0 | 00 |
| 42 Add line 40 and line 41 ........................................................... ● 42 | 726 | 00 |
| | | |
| 50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ..... ● 50 | | 00 |
| 51 Credit for joint custody head of household. 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. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions ...... ● 54 . _____ | | |
| 55 Credit amount. See instructions .............................................. ● 55 | | 00 |
| 58 Enter credit name _____ code ● ____ and amount ● 58 | | 00 |
| 59 Enter credit name _____ code ● ____ and amount ● 59 | | 00 |
| 60 To claim more than two credits. See instructions ................................ ● 60 | | 00 |
| 61 Nonrefundable renter's credit. See instructions ................................ ● 61 | | 00 |
| 62 Add line 50 and line 55 through 61. These are your total credits ................... ● 62 | 0 | 00 |
| 63 Subtract line 62 from line 42. If less than zero, enter -0- ........................ ● 63 | 726 | 00 |
| | | |
| 71 Alternative minimum tax. Attach Schedule P (540NR) ................................ ● 71 | | 00 |
| 72 Mental Health Services Tax. See instructions .................................... ● 72 | | 00 |
| 73 Other taxes and credit recapture. See instructions ............................... ● 73 | | 00 |
| 74 Add line 63, line 71, line 72, and line 73. This is your total tax ..................... ● 74 | 726 | 00 |
| | | |
| 81 California income tax withheld. See instructions .................................. ● 81 | 1,090 | 00 |
| 82 2015 CA estimated tax and other payments. See instructions ......................... ● 82 | | 00 |
| 83 Withholding (Form 592-B and/or 593). See instructions ............................. ● 83 | | 00 |
| 84 Excess SDI (or VPDI) withheld. See instructions .................................. ● 84 | | 00 |
| 85 Earned Income Tax Credit (EITC) .............................................. ● 85 | | 00 |
| 86 Add lines 81 through 85. These are your total payments. See instructions ............. ● 86 | 1,090 | 00 |
| | | |
| 101 Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .............. ● 101 | 364 | 00 |
| 102 Amount of line 101 you want applied to your 2016 estimated tax .................... ● 102 | | 00 |
| 103 Overpaid tax available this year. Subtract line 102 from line 101 ................... ● 103 | 364 | 00 |
| 104 Tax due. If line 86 is less than line 74, subtract line 86 from line 74 ............... ● 104 | | 00 |

Side 2  Long Form 540NR C1 2015          3 1 3 2 1 5 3

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Your name: EGGO                                    Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

Contributions

| | Code | Amount | | Code | Amount |
|---|---|---|---|---|---|
| California Seniors Special Fund See inst. | ● 400 | 00 | Child Victims of Human Trafficking Fund ..... ● 419 | | 00 |
| Alzheimer's Disease/Related Disorders Fund | ● 401 | 00 | School Supplies for Homeless Children Fund ..... ● 422 | | 00 |
| Rare and Endangered Species | | | State Parks Protection Fund/Parks Pass Purchase ● 423 | | 00 |
| Preservation Program | ● 403 | 00 | Protect Our Coast and Oceans Fund .......... ● 424 | | 00 |
| California Breast Cancer Research Fund | ● 405 | 00 | Keep Arts in Schools Fund ................. ● 425 | | 00 |
| California Firefighters' Memorial Fund | ● 406 | 00 | California Senior Legislature Fund ........... ● 421 | | 00 |
| Emergency Food for Families Fund | ● 407 | 00 | Habitat for Humanity Fund ................. ● 426 | | 00 |
| California Peace Officer Memorial | | | California Sexual Violence Victim Services Fund ● 408 | | 00 |
| Foundation Fund | ● 408 | 00 | State Children's Trust Fund for the Prevention | | |
| California Sea Otter Fund | ● 410 | 00 | of Child Abuse ...................... ● 430 | | 00 |
| California Cancer Research Fund | ● 413 | 00 | Prevention of Animal Homelessness & Cruelty Fund ● 431 | | 00 |
| 120 Add code 400 through code 431. This is your total contribution ....................... ● 120 | | | | | 00 |

121 AMOUNT YOU OWE. Add line 104 and line 120. See instructions. Do not send cash.
    Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ......... ● 121 _____ 00
    Pay Online – Go to ftb.ca.gov for more information.

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.
    Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001 ......... ● 125 _____ 3 6 4 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:
    ☐ Checking
    ☐ Savings
● Routing number          ● Type    ● Account number                    ● 126 Direct deposit amount _____ 00
The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:
    ☐ Checking
    ☐ Savings
● Routing number          ● Type    ● Account number                    ● 127 Direct deposit amount _____ 00

IMPORTANT: Attach a copy of your complete federal return.
To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov
and search for privacy notice. To request this notice by mail, call 800.852.5711.
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.

Sign Here

Your signature
X _____   Date _____   Spouse's/RDP's signature (if a joint tax return, both must sign)
                                        X _____
Your email address (optional). Enter only one email address.          Daytime phone number (optional)

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

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

Firm's name (or yours, if self-employed)                              ● PTIN

Joint tax return? (See instructions)   Firm's address                 ● 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

3 1 3 3 1 5 3          Long Form 540NR C1 2015  Side 3

**1234**

John Doe
Mary Doe
1234 Main Street
Anytown, CA 99999

19____

PAY TO THE
ORDER OF _____ $_____

_____ DOLLARS

ANYTOWN BANK
Anytown, CA 99999

Routing number    Account number

Do Not Include
The Check Number

For _____

1:250250025 : 202020 : 1234

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Your name: EGGO    Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

**Contributions**

|  | Code | Amount |  | Code | Amount |
| --- | --- | --- | --- | --- | --- |
| California Seniors Special Fund See inst. | ● 400 | 00 | Child Victims of Human Trafficking Fund | ● 419 | 00 |
| Alzheimer's Disease/Related Disorders Fund | ● 401 | 00 | School Supplies for Homeless Children Fund | ● 422 | 00 |
| Rare and Endangered Species |  |  | State Parks Protection Fund/Parks Pass Purchase | ● 423 | 00 |
| Preservation Program | ● 403 | 00 | Protect Our Coast and Oceans Fund | ● 424 | 00 |
| California Breast Cancer Research Fund | ● 405 | 00 | Keep Arts in Schools Fund | ● 425 | 00 |
| California Firefighters' Memorial Fund | ● 406 | 00 | California Senior Legislature Fund | ● 421 | 00 |
| Emergency Food for Families Fund | ● 407 | 00 | Habitat for Humanity Fund | ● 426 | 00 |
| California Peace Officer Memorial |  |  | California Sexual Violence Victims Services Fund | ● 429 | 00 |
| Foundation Fund | ● 408 | 00 | State Children's Trust Fund for the Prevention |  |  |
| California Sea Otter Fund | ● 410 | 00 | of Child Abuse | ● 430 | 00 |
| California Cancer Research Fund | ● 411 | 00 | Prevention of Animal Homelessness & Cruelty Fund | ● 431 | 00 |

**120** Add code 400 through code 431. This is your total contribution . . . . . . . . . . . ● **120** ___ 00

**121 AMOUNT YOU OWE.** Add line 104 and line 120. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . ● **121** ___ 00
Pay Online – Go to **ftb.ca.gov** for more information.

**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.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . ● **125** 3 6 4 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:

2 5 0 2 5 0 0 2 5    ☑ Checking  ☐ Savings  2 0 2 0 2 0    3 6 4 00
● Routing number    ● Type    ● Account number    ● **126** Direct deposit amount

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

☐ Checking  ☐ Savings    ___ 00
● Routing number    ● Type    ● Account number    ● **127** Direct deposit amount

**IMPORTANT:** Attach a copy of your complete federal return.
To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov and search for privacy notice. To request this notice by mail, call 800.852.5711.
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

| Your signature | Date | Spouse's/RDP's signature (if a joint tax return, both must sign) |
| --- | --- | --- |
| X | | X |

**Sign Here**

Your email address (optional). Enter only one email address.    Daytime phone number (optional)

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

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)    ● PTIN

Joint tax return? (See instructions)    Firm's address    ● 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

3133153    Long Form 540NR c1 2015  **Side 3**

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Your name: EGGO    Your SSN or ITIN: 1 2 3 4 5 6 7 8 9

**Contributions**

|  | Code | Amount |  | Code | Amount |
| --- | --- | --- | --- | --- | --- |
| California Seniors Special Fund See inst. | ● 400 | 00 | Child Victims of Human Trafficking Fund | ● 419 | 00 |
| Alzheimer's Disease/Related Disorders Fund | ● 401 | 00 | School Supplies for Homeless Children Fund | ● 422 | 00 |
| Rare and Endangered Species |  |  | State Parks Protection Fund/Parks Pass Purchase | ● 423 | 00 |
| Preservation Program | ● 403 | 00 | Protect Our Coast and Oceans Fund | ● 424 | 00 |
| California Breast Cancer Research Fund | ● 405 | 00 | Keep Arts in Schools Fund | ● 425 | 00 |
| California Firefighters' Memorial Fund | ● 406 | 00 | California Senior Legislature Fund | ● 421 | 00 |
| Emergency Food for Families Fund | ● 407 | 00 | Habitat for Humanity Fund | ● 426 | 00 |
| California Peace Officer Memorial |  |  | California Sexual Violence Victims Services Fund | ● 429 | 00 |
| Foundation Fund | ● 408 | 00 | State Children's Trust Fund for the Prevention |  |  |
| California Sea Otter Fund | ● 410 | 00 | of Child Abuse | ● 430 | 00 |
| California Cancer Research Fund | ● 411 | 00 | Prevention of Animal Homelessness & Cruelty Fund | ● 431 | 00 |

**120** Add code 400 through code 431. This is your total contribution . . . . . . . . . . . ● **120** ___ 00

**121 AMOUNT YOU OWE.** Add line 104 and line 120. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** . . . . ● **121** ___ 00
Pay Online – Go to **ftb.ca.gov** for more information.

**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.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** . . . . ● **125** 3 6 4 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:

2 5 0 2 5 0 0 2 5    ☑ Checking  ☐ Savings  2 0 2 0 2 0    3 6 4 00
● Routing number    ● Type    ● Account number    ● **126** Direct deposit amount

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

☐ Checking  ☐ Savings    ___ 00
● Routing number    ● Type    ● Account number    ● **127** Direct deposit amount

**IMPORTANT:** Attach a copy of your complete federal return.
To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to ftb.ca.gov and search for privacy notice. To request this notice by mail, call 800.852.5711.
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

| Your signature | Date | Spouse's/RDP's signature (if a joint tax return, both must sign) |
| --- | --- | --- |
| X *Sandy Eggo* | 04/15/2016 | X |

**Sign Here**

Your email address (optional). Enter only one email address: Sandy.Eggo@gmail.com    Daytime phone number (optional): 1 2 3 456-7890

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

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Firm's name (or yours, if self-employed)    ● PTIN

Joint tax return? (See instructions)    Firm's address    ● 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

3133153    Long Form 540NR c1 2015  **Side 3**

**FOR ADDITIONAL HELP**

- Toll free phone number
  1-800-852-5711

- Internet
  **ftb.ca.gov**

State of California
Franchise Tax Board