

540NR

Nonresident Part-Year Resident Step by Step Example



Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2023
- Spent the remainder of 2023 in CA
- Filing a 1040NR tax return for 2023
- Single

Sandy has the following income for 2023:

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

\$30,000 paid from California Institution

\$20,000 paid from Pandoran employer

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

- **Wages earned in Pandora
before 7/1/2023** **\$8,000**
- **Interest Income** **\$500**

California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2024.

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

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

Filing Status	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="checkbox"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="checkbox"/>	See instructions. <input type="checkbox"/>

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

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

Whole dollars only

Exemptions	7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. <input type="checkbox"/> 7 X \$144 = <input type="checkbox"/> \$																			
	8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. <input type="checkbox"/> 8 X \$144 = <input type="checkbox"/> \$																			
	9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. <input type="checkbox"/> 9 X \$144 = <input type="checkbox"/> \$																			
	10 Dependents: Do not include yourself or your spouse/RDP.																			
	<table border="1"> <thead> <tr> <th></th> <th>Dependent 1</th> <th>Dependent 2</th> <th>Dependent 3</th> </tr> </thead> <tbody> <tr> <td>First Name</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Last Name</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>SSN. See instructions.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Dependent's relationship to you</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>		Dependent 1	Dependent 2	Dependent 3	First Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Last Name	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	SSN. See instructions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Dependent's relationship to you	<input type="checkbox"/>	<input type="checkbox"/>
	Dependent 1	Dependent 2	Dependent 3																	
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Dependent's relationship to you	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																	
Total dependent exemptions <input type="checkbox"/> 10 X \$446 = <input type="checkbox"/> \$																				

California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2024.

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

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	05/22/1989	
Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)

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

Filing Status	1 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
	2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="text"/>
	3 <input type="checkbox"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <input type="text"/>	
	6 <input type="checkbox"/> If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr.	

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

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	8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. ● 8 <input type="checkbox"/> X \$144 = ● \$ <input type="text"/>																			
	9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. ● 9 <input type="checkbox"/> X \$144 = ● \$ <input type="text"/>																			
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Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>																	
Total dependent exemptions ● 10 <input type="text"/> X \$446 = ● \$ <input type="text"/>																				

California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2024.

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

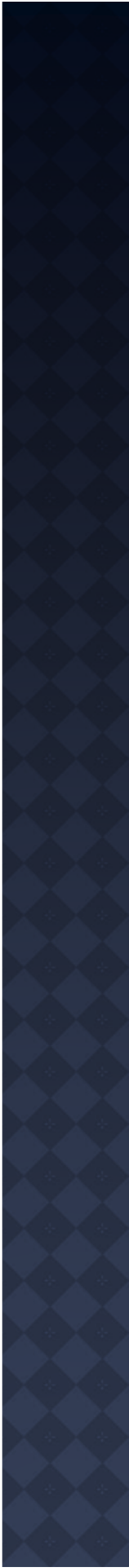
Date of Birth ● 05/22/1989	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy) ● <input type="checkbox"/>
Prior Name ● <input type="checkbox"/>	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions) ● <input type="checkbox"/>

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

1 <input checked="" type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). See instructions.
2 <input type="checkbox"/> Married/RDP filing jointly (even if only one spouse has income). See instructions.	5 <input type="checkbox"/> Qualifying surviving spouse/RDP. Enter year spouse/RDP died. <input type="checkbox"/>
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6 <input type="checkbox"/> If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See instr. ● 6 <input type="checkbox"/>	

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

7 <input checked="" type="checkbox"/> 1 X \$144 = ● \$ 144	8 <input type="checkbox"/> X \$144 = ● \$ <input type="checkbox"/>	9 <input type="checkbox"/> X \$144 = ● \$ <input type="checkbox"/>
10 Dependents: Do not include yourself or your spouse/RDP.		
Dependent 1	Dependent 2	Dependent 3
First Name ● <input type="checkbox"/>	● <input type="checkbox"/>	● <input type="checkbox"/>
Last Name ● <input type="checkbox"/>	● <input type="checkbox"/>	● <input type="checkbox"/>
SSN. See instructions. ● <input type="checkbox"/>	● <input type="checkbox"/>	● <input type="checkbox"/>
Dependent's relationship to you ● <input type="checkbox"/>	● <input type="checkbox"/>	● <input type="checkbox"/>
Total dependent exemptions ● 10 <input type="checkbox"/> X \$446 = ● \$ <input type="checkbox"/>		



Next:

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

See Handout Schedule
CA (540NR)



Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2023
- Spent the remainder of 2023 in CA
- Filing a 1040NR tax return for 2023
- Filing Status - Single

Sandy has the following income for 2023:

Wages earned in California	\$50,000
\$30,000 paid from California Institution	
\$20,000 paid from Pandoran employer	
● Wages earned in Pandora before 7/1/2023	\$8,000
● Interest Income	\$500

California Adjustments — 2023 Nonresidents or Part-Year Residents

CA (540NR)

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

Name(s) as shown on tax return
SANDY EGGO

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

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2023.

During 2023:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

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

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

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

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

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

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

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

8 Before 2023: I was a CA resident for the period of _____

	Yourself	Spouse/RDP
2 a	<input checked="" type="radio"/> FC	<input type="radio"/> _____
2 b	<input type="radio"/> _____	<input type="radio"/> _____
3	<input checked="" type="radio"/> FC 07/01/2023	<input type="radio"/> _____
4	<input type="radio"/> _____	<input type="radio"/> _____
5	<input type="radio"/> _____	<input type="radio"/> _____
6	<input type="radio"/> 184	<input type="radio"/> _____
7	<input type="radio"/> N	<input type="radio"/> _____
8	<input type="radio"/> _____	<input type="radio"/> _____

Part II Income Adjustment Schedule

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

Scenario

Sandy Eggo

- Citizen of Pandora
- Arrived in California on 7/1/2023
- Spent the remainder of 2023 in CA
- Filing a 1040NR tax return for 2023
- Single

Sandy has the following income for 2023:

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

\$30,000 paid from California Institution

\$20,000 paid from Pandoran employer

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

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

- **Wages earned in Pandora before 7/1/2023** **\$8,000**
- **Interest Income** **\$500**

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule to your federal tax return.
Name(s) as shown on tax return

SANDY EGGO

Part I Residency Information. Complete this part.

During 2023:

- 1 My California (CA) Residency (Check one):
a Myself: Nonresident Resident
- 2 a I was domiciled in (enter two letter code) _____
b I was in the military and stationed in (enter two letter code) _____
- 3 I became a CA resident (enter state of residence) _____
- 4 I became a CA nonresident (enter new state of residence) _____
- 5 I was a CA nonresident the entire year _____
- 6 The number of days I spent in CA for a year _____
- 7 I owned a home/property in CA (enter address) _____
- 8 Before 2023: I was a CA resident for _____

Reminder:

Reported for IRS \$25,000

California wages \$50,000

Pandoran wages \$ 8,000

Total **\$58,000**

\$58,000 - \$25,000 = \$33,000

3 4 5 6 7 8 9

Resident Nonresident
Household/Property

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See Instructions (difference between CA & federal law)	C Additions See Instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions 1a	25,000	0	33,000	58,000	50,000
b Household employee wages not reported on federal Form(s) W-2 1b					
c Tip income not reported on line 1a 1c					
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions 1d					
e Taxable dependent care benefits from federal Form 2441, line 26 1e					
f Employer-provided adoption benefits from federal Form 8839, line 29 1f					
g Wages from federal Form 8919, line 6 1g					
h Other earned income. See instructions 1h					
i Nontaxable combat pay election. See instructions 1i					
z Add line 1a through line 1i 1z					
2 Taxable interest. a 2b					
3 Ordinary dividends. See instructions. a 3b					
4 IRA distributions. See instructions. a 4b					
5 Pensions and annuities. See instructions. a 5b					
6 Social security benefits. a 6b					
7 Capital gain or (loss). See instructions 7					

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2023

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SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

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During 2023:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/> _____
b I was in the military and stationed in (enter two letter code)	<input type="radio"/> _____	<input type="radio"/> _____
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ...	<input checked="" type="radio"/> FC 07/01/2022	<input type="radio"/> ____/____/____
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) .	<input type="radio"/> ____/____/____	<input type="radio"/> ____/____/____
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/> _____	<input type="radio"/> _____
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/> _____
8 Before 2023: I was a CA resident for the period of	<input type="radio"/> ____/____/____ - ____/____/____	<input type="radio"/> ____/____/____ - ____/____/____

Part II Income Adjustment Schedule

Section A — Income

from federal Form 1040 or 1040-SR

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions (difference between CA & federal law)	Additions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,000	<input checked="" type="radio"/> 58,000	<input checked="" type="radio"/> 50,000
b Household employee wages not reported on federal Form(s) W-2	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
c Tip income not reported on line 1a	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions ..	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
e Taxable dependent care benefits from federal Form 2441, line 26	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
f Employer-provided adoption benefits from federal Form 8839, line 29	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
g Wages from federal Form 8919, line 6	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
h Other earned income. See instructions ..	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
i Nontaxable combat pay election. See instructions	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
2 Add line 1a through line 1i	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,000	<input checked="" type="radio"/> 58,000	<input checked="" type="radio"/> 50,000
2 Taxable interest. a <input checked="" type="radio"/> _____	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 500	<input checked="" type="radio"/> 500	<input checked="" type="radio"/> 250
3 Ordinary dividends. See instructions. a <input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
4 IRA distributions. See instructions. a <input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
5 Pensions and annuities. See instructions. a <input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
6 Social security benefits. a <input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
7 Capital gain or (loss). See instructions	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____

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

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



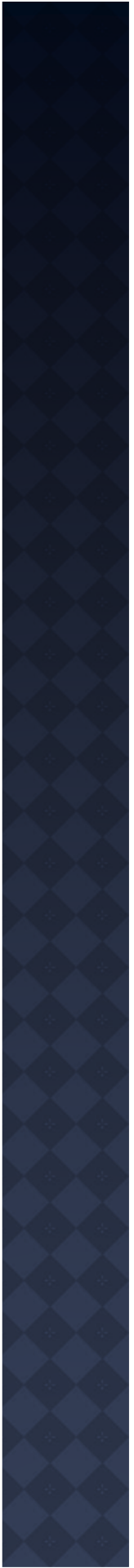
	A	B	C	D	E
Section B — Additional Income from federal Schedule 1 (Form 1040)	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As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

Section B — Additional Income		A	B	C	D	E
Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
b1	Disaster loss deduction from form FTB 3805V 9b1		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
b2	NOL deduction from form FTB 3805V 9b2		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
b3	NOL deduction from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions. 10	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

Section C — Adjustments to Income

from federal Schedule 1 (Form 1040)

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



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

Part III Adjustments to Federal Itemized Deductions

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

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

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008	
b Employer identification number (EIN) 33-0000000		1 Wages, tips, other compensation 25,000		2 Federal income tax withheld
c Employer's name, address, and ZIP code Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld
		5 Medicare wages and tips		6 Medicare tax withheld
		7 Social security tips		8 Allocated tips
d Control number		9	10 Dependent care benefits	
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans
Sandy Eggo 1122 Ocean Drive San Diego, Ca 92108				12a
				12b
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		12d
		14 Other		
15 State Employer's state ID number CA 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 2,446	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name

Box 17: State Incomes Tax


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

2023

Department of the Treasury—Internal Revenue Service


Total Itemized Deductions:

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



During 2023, Sandy donated

\$75 to The Puppy Program.



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

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

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

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

Part III Adjustments to Federal Itemized Deductions

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

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

B Subtractions
See Instructions

C Additions
See Instructions

Medical and Dental Expenses See instructions.

1 Medical and dental expenses 1	⊙		
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	⊙		
3 Multiply line 2 by 7.5% (0.075) 3	⊙		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	⊙		⊙

Taxes You Paid

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

Interest You Paid

8a Home mortgage interest and points reported to you on federal Form 1098 8a	⊙		⊙
8b Home mortgage interest not reported to you on federal Form 1098 8b	⊙		⊙
8c Points not reported to you on federal Form 1098 8c	⊙		⊙
8d Reserved for future use 8d			
8e Add line 8a through line 8c. 8e	⊙		⊙
9 Investment interest 9	⊙		⊙
10 Add line 8e and line 9 10	⊙		⊙

Gifts to Charity

11 Gifts by cash or check 11	⊙ 75	⊙	⊙
12 Other than by cash or check 12	⊙	⊙	⊙
13 Carryover from prior year 13	⊙	⊙	⊙
14 Add line 11 through line 13 14	⊙ 75	⊙	⊙

Part III Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15		
Other Itemized Deductions				
16	Other—from list in federal instructions	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	2,521	2,446
18	Total. Combine line 17 column A less column B plus column C.	18		75

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19		
20	Tax preparation fees.	20		
21	Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21		
22	Add line 19 through line 21	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/>			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25		
26	Total Itemized Deductions. Add line 18 and line 25.	26		75
27	Other adjustments. See instructions. Specify. <input type="radio"/>	27		
28	Combine line 26 and line 27.	28		

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

Single or married/RDP filing separately	\$237,035
Head of household	\$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP.	\$474,075

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

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

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

Single or married/RDP filing separately. See instructions.	\$5,363
Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$10,726

30 **5,363**

Part IV California Taxable Income

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

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

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

Medical and Dental Expenses See instructions.

1 Medical and dental expenses 1	⊙		
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	⊙		
3 Multiply line 2 by 7.5% (0.075) 3	⊙		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	⊙		⊙

Taxes You Paid

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

Interest You Paid

8a Home mortgage interest and points reported to you on federal Form 1098 8a	⊙		⊙
8b Home mortgage interest not reported to you on federal Form 1098 8b	⊙		⊙
8c Points not reported to you on federal Form 1098 8c	⊙		⊙
8d Reserved for future use 8d			
8e Add line 8a through line 8c 8e	⊙	⊙	⊙
9 Investment interest 9	⊙	⊙	⊙
10 Add line 8e and line 9 10	⊙	⊙	⊙

Gifts to Charity

11 Gifts by cash or check 11	⊙ 75	⊙	⊙
12 Other than by cash or check 12	⊙	⊙	⊙
13 Carryover from prior year 13	⊙	⊙	⊙
14 Add line 11 through line 13 14	⊙ 75	⊙	⊙

Part III Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A Form 1040)	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15		
Other Itemized Deductions				
16	Other—from list in federal instructions.	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	2,521	2,446
18	Total. Combine line 17 column A less column B plus column C.	18		75

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19		
20	Tax preparation fees.	20		
21	Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21		
22	Add line 19 through line 21	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/>	23		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25		
26	Total Itemized Deductions. Add line 18 and line 25.	26		75
27	Other adjustments. See instructions. Specify. <input type="radio"/>	27		
28	Combine line 26 and line 27.	28		

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

- Single or married/RDP filing separately \$237,035
- Head of household \$355,558
- Married/RDP filing jointly or qualifying surviving spouse/RDP \$474,075

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

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

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

- Single or married/RDP filing separately. See instructions. \$5,363
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,726

30 **5,363**

Part IV California Taxable Income

1	California AGI. Enter your California AGI from Part II, line 27, column E	1		50,250
2	Enter your deductions from line 30	2	5,363	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3		
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4		
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5		

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

Part III Adjustments to Federal Itemized Deductions

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

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

B Subtractions
See instructions

C Additions
See instructions

Medical and Dental Expenses See instructions.

- Medical and dental expenses
- Enter amount from federal Form 1040 or 1040-SR, line 11
- Multiply line 2 by 7.5% (0.075)
- Subtract line 3 from line 1. If line 3 is more than line 1, enter 0

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

Part III Adjustments to Federal Itemized Deductions
Continued

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
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Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15		
Other Itemized Deductions			
16 Other—from list in federal instructions.	16		
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	2,521	2,446
18 Total. Combine line 17 column A less column B plus column C.	18		75

Job Expenses and Certain Miscellaneous Deductions

19 Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19		
20 Tax preparation fees.	20		
21 Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21		
22 Add line 19 through line 21.	22		
23 Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/>			
24 Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25		
26 Total Itemized Deductions. Add line 18 and line 25.	26		75
27 Other adjustments. See instructions. Specify <input type="radio"/>	27		
28 Combine line 26 and line 27.	28		
29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$237,035 Head of household \$355,558 Married/RDP filing jointly or qualifying surviving spouse/RDP. \$474,075 No. Transfer the amount on line 28 to line 29. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	29		
30 Enter the larger of the amount on line 29 or your standard deduction shown below: Single or married/RDP filing separately. See instructions. \$5,363 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,726	30		5,363

Part IV California Taxable Income

1 California AGI. Enter your California AGI from Part II, line 27, column E	1	50,250
2 Enter your deductions from line 30	2	5,363
3 Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590
4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4	
5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5	

50,250/58,500 = 0.8590

Part III Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A Form 1040)	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15		
Other Itemized Deductions				
16	Other—from list in federal instructions	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	2,521	2,446
18	Total. Combine line 17 column A less column B plus column C.	18		75

Job Expenses and Certain Miscellaneous Deductions				
19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	19		
20	Tax preparation fees.	20		
21	Other expenses: investment, safe deposit box, etc. List type <input type="radio"/>	21		
22	Add line 19 through line 21	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 <input type="radio"/>	23		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25		
26	Total Itemized Deductions. Add line 18 and line 25.	26		75
27	Other adjustments. See instructions. Specify. <input type="radio"/>	27		
28	Combine line 26 and line 27.	28		
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately \$237,035 Head of household \$355,558 Married/RDP filing jointly or qualifying surviving spouse/RDP. \$474,075 No. Transfer the amount on line 28 to line 29. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	29		
30	Enter the larger of the amount on line 29 or your standard deduction shown below: Single or married/RDP filing separately. See instructions. \$5,363 Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,726	30		5,363

Part IV California Taxable Income				
1	California AGI. Enter your California AGI from Part II, line 27, column E	1		50,250
2	Enter your deductions from line 30	2	5,363	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4		4,607
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-	5		

$$5,363 \times .8590 = 4,607$$

Part III Adjustments to Federal Itemized Deductions
Continued

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

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

Other Itemized Deductions

16 Other—from list in federal instructions 16

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

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. 20

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

22 Add line 19 through line 21 22

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

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

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

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

27 Other adjustments. See instructions. Specify. 27

28 Combine line 26 and line 27. 28

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

- Single or married/RDP filing separately \$237,035
- Head of household \$355,558
- Married/RDP filing jointly or qualifying surviving spouse/RDP. \$474,075

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

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

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

- Single or married/RDP filing separately. See instructions. \$5,363
- Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,726

30

Part IV California Taxable Income

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

2 Enter your deductions from line 30 2

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

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

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



??????

Questions?

California Nonresident or Part-Year Resident Income Tax Return

2023

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month _____ year 2024.

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

Additional Information (see instructions) Street address (number and street) or PO box 1122 OCEAN DRIVE Apt. no./ste. no. State CA ZIP code 92108

Date of Birth Your DOB (mm/dd/yyyy) 05/22/1989 Spouse's/RDP's DOB (mm/dd/yyyy) Prior Name Your prior name (see instructions) Spouse's/RDP's prior name (see instructions)

Filing Status 1 [X] Single 2 [] Married/RDP filing jointly (even if only one spouse/RDP had income). See instructions. 3 [] Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

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

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

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 7 1 X \$144 = \$ 144

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

Total dependent exemptions 10 [] X \$446 = \$ 0

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

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

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

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

17 Adjusted gross income from all sources. Combine line 15 and line 16 17 .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions 18 .00

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

CA Taxable Income

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

FTB 3800 FTB 3803 31 .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions 39 .00

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

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

42 Add line 40 and line 41 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions 55 .00

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008		
b Employer identification number (EIN) 33-0000000		1 Wages, tips, other compensation 25,000		2 Federal income tax withheld	
c Employer's name, address, and ZIP code Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld	
		5 Medicare wages and tips		6 Medicare tax withheld	
		7 Social security tips		8 Allocated tips	
d Control number		9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.	
Sandy Eggo 1122 Ocean Drive San Diego, Ca 92108		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
f Employee's address and ZIP code				12d	
15 State	Employer's state ID number 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 2,446	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

CA

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

2023

Department of the Treasury—Internal Revenue Service

Box 16:
California Wages

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

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

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 14 .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

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

17 Adjusted gross income from all sources. Combine line 15 and line 16 17 .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions 18 .00

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

CA Taxable Income

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

FTB 3800 FTB 3803 31 .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions 39 .00

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

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

42 Add line 40 and line 41 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions 55 .00

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

Part III Adjustments to Federal Itemized Deductions

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

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

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 ● 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 .00

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

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 .00

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

CA Taxable Income

31 Tax. Check the box if from: Tax Table Tax Rate Schedule
● FTB 3800 ● FTB 3803 ● 31 .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions ● 39 .00

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

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

42 Add line 40 and line 41 ● 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions ● 55 .00

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

Part III Adjustments to Federal Itemized Deductions

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

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

Medical and Dental Expenses See instructions.

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

Taxes You Paid

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

Interest You Paid

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

Gifts to Charity

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

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

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

17 Adjusted gross income from all sources. Combine line 15 and line 16 17 .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions 18 .00

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

CA Taxable Income

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

FTB 3800 FTB 3803 31 .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions 39 .00

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

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

42 Add line 40 and line 41 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions 55 .00

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

11 Exemption amount: Add line 7 through line 10

11 \$

144

Total Taxable Income

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

12

30,000

.00

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

13

25,000

.00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B

14

0

.00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions

15

25,000

.00

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

16

33,500

.00

17 Adjusted gross income from all sources. Combine line 15 and line 16

17

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions

18

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

19

CA Taxable Income

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

FTB 3800

FTB 3803

31

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

32

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

35

36 CA Tax Rate. Divide line 31 by line 19

36

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

37

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

38

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions

39

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

40

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

41

42 Add line 40 and line 41

42

Special Credits

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

50

51 Credit for joint custody head of household. See instructions

51

52 Credit for dependent parent. See instructions

52

53 Credit for senior head of household. See instructions

53

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

54

55 Credit amount. See instructions

55

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 **33,500** .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 **58,500** .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 .00

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

CA Taxable Income

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions 39 .00

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

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

42 Add line 40 and line 41 ● 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions ● 55 .00

Part III Adjustments to Federal Itemized Deductions
Continued

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

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

Other Itemized Deductions

16 Other—from list in federal instructions 16

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

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. 20

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

22 Add line 19 through line 21. 22

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

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

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

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

27 Other adjustments. See instructions. Specify. 27

28 Combine line 26 and line 27. 28

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

Single or married/RDP filing separately \$237,035
Head of household \$355,558
Married/RDP filing jointly or qualifying surviving spouse/RDP. \$474,075

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

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

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

Single or married/RDP filing separately. See instructions. \$5,363
Married/RDP filing jointly, head of household, or qualifying
surviving spouse/RDP \$10,726

30

Part IV California Taxable Income

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

2 Enter your deductions from line 30 2 **5,363**

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

4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 4 **4,607**

5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
zero, enter -0- 5 **45,643**

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 **33,500** .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 **58,500** .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 **5,363** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 **53,137** .00

CA Taxable Income

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

● FTB 3800 ● FTB 3803 ● 31 .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions 39 .00

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

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

42 Add line 40 and line 41 ● 42 .00

Special Credits

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

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

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

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

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

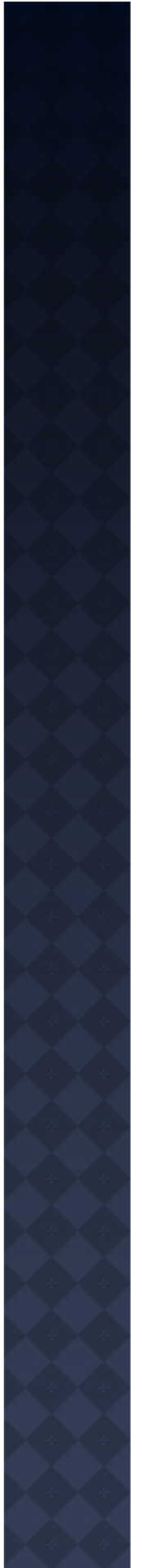
55 Credit amount. See instructions ● 55 .00



??????



Questions?



2023 California Tax Table - Continued

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

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,053	602	602	47,451	47,550	1,473	742	742	54,451	54,550	1,901	984	984
40,551	40,650	1,059	604	604	47,551	47,650	1,479	744	744	54,551	54,650	1,909	988	988
40,651	40,750	1,065	606	606	47,651	47,750	1,485	746	746	54,651	54,750	1,917	992	992
40,751	40,850	1,071	608	608	47,751	47,850	1,491	748	748	54,751	54,850	1,925	996	996
40,851	40,950	1,077	610	610	47,851	47,950	1,497	750	750	54,851	54,950	1,933	1,000	1,000
40,951	41,050	1,083	612	612	47,951	48,050	1,503	752	752	54,951	55,050	1,941	1,004	1,004
41,051	41,150	1,089	614	614	48,051	48,150	1,509	754	754	55,051	55,150	1,949	1,008	1,008
41,151	41,250	1,095	616	616	48,151	48,250	1,515	756	756	55,151	55,250	1,957	1,012	1,012
41,251	41,350	1,101	618	618	48,251	48,350	1,521	758	758	55,251	55,350	1,965	1,016	1,016
41,351	41,450	1,107	620	620	48,351	48,450	1,527	760	760	55,351	55,450	1,973	1,020	1,020
41,451	41,550	1,113	622	622	48,451	48,550	1,533	762	762	55,451	55,550	1,981	1,024	1,024
41,551	41,650	1,119	624	624	48,551	48,650	1,539	764	764	55,551	55,650	1,989	1,028	1,028
41,651	41,750	1,125	626	626	48,651	48,750	1,545	766	766	55,651	55,750	1,997	1,032	1,032
41,751	41,850	1,131	628	628	48,751	48,850	1,551	768	768	55,751	55,850	2,005	1,036	1,036
41,851	41,950	1,137	630	630	48,851	48,950	1,557	770	770	55,851	55,950	2,013	1,040	1,040
41,951	42,050	1,143	632	632	48,951	49,050	1,563	772	772	55,951	56,050	2,021	1,044	1,044
42,051	42,150	1,149	634	634	49,051	49,150	1,569	774	774	56,051	56,150	2,029	1,048	1,048
42,151	42,250	1,155	636	636	49,151	49,250	1,575	776	776	56,151	56,250	2,037	1,052	1,052
42,251	42,350	1,161	638	638	49,251	49,350	1,581	778	778	56,251	56,350	2,045	1,056	1,056
42,351	42,450	1,167	640	640	49,351	49,450	1,587	780	780	56,351	56,450	2,053	1,060	1,060
42,451	42,550	1,173	642	642	49,451	49,550	1,593	784	784	56,451	56,550	2,061	1,064	1,064
42,551	42,650	1,179	644	644	49,551	49,650	1,599	788	788	56,551	56,650	2,069	1,068	1,068
42,651	42,750	1,185	646	646	49,651	49,750	1,605	792	792	56,651	56,750	2,077	1,072	1,072
42,751	42,850	1,191	648	648	49,751	49,850	1,611	796	796	56,751	56,850	2,085	1,076	1,076
42,851	42,950	1,197	650	650	49,851	49,950	1,617	800	800	56,851	56,950	2,093	1,080	1,080
42,951	43,050	1,203	652	652	49,951	50,050	1,623	804	804	56,951	57,050	2,101	1,084	1,084
43,051	43,150	1,209	654	654	50,051	50,150	1,629	808	808	57,051	57,150	2,109	1,088	1,088
43,151	43,250	1,215	656	656	50,151	50,250	1,635	812	812	57,151	57,250	2,117	1,092	1,092
43,251	43,350	1,221	658	658	50,251	50,350	1,641	816	816	57,251	57,350	2,125	1,096	1,096
43,351	43,450	1,227	660	660	50,351	50,450	1,647	820	820	57,351	57,450	2,133	1,100	1,100
43,451	43,550	1,233	662	662	50,451	50,550	1,653	824	824	57,451	57,550	2,141	1,104	1,104
43,551	43,650	1,239	664	664	50,551	50,650	1,659	828	828	57,551	57,650	2,149	1,108	1,108
43,651	43,750	1,245	666	666	50,651	50,750	1,665	832	832	57,651	57,750	2,157	1,112	1,112
43,751	43,850	1,251	668	668	50,751	50,850	1,671	836	836	57,751	57,850	2,165	1,116	1,116
43,851	43,950	1,257	670	670	50,851	50,950	1,677	840	840	57,851	57,950	2,173	1,120	1,120
43,951	44,050	1,263	672	672	50,951	51,050	1,683	844	844	57,951	58,050	2,181	1,124	1,124
44,051	44,150	1,269	674	674	51,051	51,150	1,689	848	848	58,051	58,150	2,189	1,128	1,128
44,151	44,250	1,275	676	676	51,151	51,250	1,695	852	852	58,151	58,250	2,197	1,132	1,132
44,251	44,350	1,281	678	678	51,251	51,350	1,701	856	856	58,251	58,350	2,205	1,136	1,136
44,351	44,450	1,287	680	680	51,351	51,450	1,707	860	860	58,351	58,450	2,213	1,140	1,140
44,451	44,550	1,293	682	682	51,451	51,550	1,713	864	864	58,451	58,550	2,221	1,144	1,144
44,551	44,650	1,299	684	684	51,551	51,650	1,719	868	868	58,551	58,650	2,229	1,148	1,148
44,651	44,750	1,305	686	686	51,651	51,750	1,725	872	872	58,651	58,750	2,237	1,152	1,152
44,751	44,850	1,311	688	688	51,751	51,850	1,731	876	876	58,751	58,850	2,245	1,156	1,156
44,851	44,950	1,317	690	690	51,851	51,950	1,737	880	880	58,851	58,950	2,253	1,160	1,160
44,951	45,050	1,323	692	692	51,951	52,050	1,743	884	884	58,951	59,050	2,261	1,164	1,164
45,051	45,150	1,329	694	694	52,051	52,150	1,749	888	888	59,051	59,150	2,269	1,168	1,168
45,151	45,250	1,335	696	696	52,151	52,250	1,755	892	892	59,151	59,250	2,277	1,172	1,172
45,251	45,350	1,341	698	698	52,251	52,350	1,761	896	896	59,251	59,350	2,285	1,176	1,176
45,351	45,450	1,347	700	700	52,351	52,450	1,767	900	900	59,351	59,450	2,293	1,180	1,180
45,451	45,550	1,353	702	702	52,451	52,550	1,773	904	904	59,451	59,550	2,301	1,184	1,184
45,551	45,650	1,359	704	704	52,551	52,650	1,779	908	908	59,551	59,650	2,309	1,188	1,188
45,651	45,750	1,365	706	706	52,651	52,750	1,785	912	912	59,651	59,750	2,317	1,192	1,192
45,751	45,850	1,371	708	708	52,751	52,850	1,791	916	916	59,751	59,850	2,325	1,196	1,196
45,851	45,950	1,377	710	710	52,851	52,950	1,797	920	920	59,851	59,950	2,333	1,200	1,200
45,951	46,050	1,383	712	712	52,951	53,050	1,803	924	924	59,951	60,050	2,341	1,204	1,204
46,051	46,150	1,389	714	714	53,051	53,150	1,809	928	928	60,051	60,150	2,349	1,208	1,208
46,151	46,250	1,395	716	716	53,151	53,250	1,815	932	932	60,151	60,250	2,357	1,212	1,212
46,251	46,350	1,401	718	718	53,251	53,350	1,821	936	936	60,251	60,350	2,365	1,216	1,216
46,351	46,450	1,407	720	720	53,351	53,450	1,827	940	940	60,351	60,450	2,373	1,220	1,220
46,451	46,550	1,413	722	722	53,451	53,550	1,833	944	944	60,451	60,550	2,381	1,224	1,224
46,551	46,650	1,419	724	724	53,551	53,650	1,839	948	948	60,551	60,650	2,389	1,228	1,228
46,651	46,750	1,425	726	726	53,651	53,750	1,845	952	952	60,651	60,750	2,397	1,232	1,232
46,751	46,850	1,431	728	728	53,751	53,850	1,851	956	956	60,751	60,850	2,405	1,236	1,236
46,851	46,950	1,437	730	730	53,851	53,950	1,857	960	960	60,851	60,950	2,413	1,240	1,240
46,951	47,050	1,443	732	732	53,951	54,050	1,863	964	964	60,951	61,050	2,421	1,244	1,244
47,051	47,150	1,449	734	734	54,051	54,150	1,869	968	968	61,051	61,150	2,429	1,248	1,248
47,151	47,250	1,455	736	736	54,151	54,250	1,877	972	972	61,151	61,250	2,437	1,252	1,252
47,251	47,350	1,461	738	738	54,251	54,350	1,885	976	976	61,251	61,350	2,445	1,256	1,256
47,351	47,450	1,467	740	740	54,351	54,450	1,893	980	980	61,351	61,450	2,453	1,260	1,260

Continued on next page.

rnia Tax Table – Continued

Single; Married/RDP Filing Separately) 2 or 5 (Married/RDP Filing Jointly; 0

The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status	
Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is
1,053	602	602	47,451	47,550		742
1,059	604	604	47,551	47,650		744
1,065	606	606	47,651	47,750		746
1,071	608	608	47,751	47,850		748
1,077	610	610	47,851	47,950		750
1,083	612	612	47,951	48,050		752
1,089	614	614	48,051	48,150		754
1,095	616	616	48,151	48,250		756
1,101	618	618	48,251	48,350		758
1,107	620	620	48,351	48,450		760
1,113	622	622	48,451	48,550		762
1,119	624	624	48,551	48,650		764
1,125	626	626	48,651	48,750		766
1,131	628	628	48,751	48,850		768
1,137	630	630	48,851	48,950		770
1,143	632	632	48,951	49,050		772
1,149	634	634	49,051	49,150		774
1,155	636	636	49,151	49,250		776
1,161	638	638	49,251	49,350		778
1,167	640	640	49,351	49,450		780
1,173	642	642	49,451	49,550		782
1,179	644	644	49,551	49,650		784
1,185	646	646	49,651	49,750		786
1,191	648	648	49,751	49,850		788
1,197	650	650	49,851	49,950		790
1,203	652	652	49,951	50,050		792
1,209	654	654	50,051	50,150		794
1,215	656	656	50,151	50,250		796
1,221	658	658	50,251	50,350		798
1,227	660	660	50,351	50,450		800
1,233	662	662	50,451	50,550		802
1,239	664	664	50,551	50,650		804
1,245	666	666	50,651	50,750		806
1,251	668	668	50,751	50,850		808
1,257	670	670	50,851	50,950		810
1,263	672	672	50,951	51,050		812
1,269	674	674	51,051	51,150		814
1,275	676	676	51,151	51,250		816
1,281	678	678	51,251	51,350		818
1,287	680	680	51,351	51,450		820
1,293	682	682	51,451	51,550		822
1,299	684	684	51,551	51,650		824
1,305	686	686	51,651	51,750		826
1,311	688	688	51,751	51,850		828
1,317	690	690	51,851	51,950		830
1,323	692	692	51,951	52,050		832
1,329	694	694	52,051	52,150		834
1,335	696	696	52,151	52,250		836
1,341	698	698	52,251	52,350		896
1,347	700	700	52,351	52,450		900
1,353	702	702	52,451	52,550		904
1,359	704	704	52,551	52,650		908
1,365	706	706	52,651	52,750		912
1,371	708	708	52,751	52,850		916
1,377	710	710	52,851	52,950		920
1,383	712	712	52,951	53,050	1,802	924
1,389	714	714	53,051	53,150	1,809	928
1,395	716	716	53,151	53,250	1,815	932
1,401	718	718	53,251	53,350	1,821	936
1,407	720	720	53,351	53,450	1,827	940
1,413	722	722	53,451	53,550	1,833	944
1,419	724	724	53,551	53,650	1,839	948
1,425	726	726	53,651	53,750	1,845	952
1,431	728	728	53,751	53,850	1,851	956



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Calculate your 2023 tax

Quickly figure your 2023 tax by entering your filing status and income.



Tax calculator is for 2023 tax year only. Do not use the calculator for 540 2EZ or prior tax years.

[2023 Tax Calculator](#)



* = Required Field

*** Filing status**

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

*** California taxable income**

Enter line 19 of 2023 Form 540 or Form 540NR.

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

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

Calculate Tax >

Reset

[← Back to Tax Tables and Rates](#)



2023 Tax Amount

Your tax is \$1,809.00.

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

[New Calculation >](#)

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 **33,500** .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 **58,500** .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 **5,363** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 **53,137** .00

CA Taxable Income

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

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. FTB 3800 FTB 3803 ● 31 **1,809** .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. ● 35 **53,137** .00

36 CA Tax Rate. Divide line 31 by line 19. 36 **0.0337** .00

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. 37 **1,809** .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. 38 **0.0337** .00

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions 39 **5,363** .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ... 40 **1,809** .00

41 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A 41 **1,809** .00

42 Add line 40 and line 41 ● 42 **1,809** .00

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. ● 50 **0** .00

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

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

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

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 **0.0337** .00

55 Credit amount. See instructions ● 55 **0** .00

Part III Adjustments to Federal Itemized Deductions Continued		A Federal Amounts (from federal Schedule A Form 1040)	B Subtractions See instructions	C Additions See instructions
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	15		
Other Itemized Deductions				
16	Other—from list in federal instructions.	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17	2,521	2,446
18	Total. Combine line 17 column A less column B plus column C.	18		75

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.	19		
20	Tax preparation fees.	20		
21	Other expenses: investment, safe deposit box, etc. List type <input checked="" type="radio"/> _____	21		
22	Add line 19 through line 21.	22		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 <input checked="" type="radio"/> _____			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0.	24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	25		
26	Total Itemized Deductions. Add line 18 and line 25.	26		75
27	Other adjustments. See instructions. Specify. <input checked="" type="radio"/> _____	27		
28	Combine line 26 and line 27.	28		

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

- Single or married/RDP filing separately \$237,035
- Head of household \$355,558
- Married/RDP filing jointly or qualifying surviving spouse/RDP \$474,075

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

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

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

- Single or married/RDP filing separately. See instructions. \$5,363
 - Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP \$10,726
- 30 **5,363**

Part IV California Taxable Income

1	California AGI. Enter your California AGI from Part II, line 27, column E.		5,363	50,250
2	Enter your deductions from line 30.	2		
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	3	0.8590	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3.	4		4,607
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-			45,643

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

11 Exemption amount: Add line 7 through line 10		<input checked="" type="radio"/> 11 \$	144
Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16	<input type="radio"/> 12	30,000 .00
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<input checked="" type="radio"/> 13	25,000 .00
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	<input type="radio"/> 14	0 .00
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="radio"/> 15	25,000 .00
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<input type="radio"/> 16	33,500 .00
	17 Adjusted gross income from all sources. Combine line 15 and line 16	<input type="radio"/> 17	58,500 .00
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions	<input type="radio"/> 18	5,363 .00
19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	<input checked="" type="radio"/> 19	53,137 .00	

CA Taxable Income	31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	<input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803	1,809 .00
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input checked="" type="radio"/> 32	50,250 .00
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input type="radio"/> 35	45,643 .00
	36 CA Tax Rate. Divide line 31 by line 19	<input checked="" type="radio"/> 36	
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input checked="" type="radio"/> 37	
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	<input checked="" type="radio"/> 38	
	39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions	<input checked="" type="radio"/> 39	
40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input checked="" type="radio"/> 40		
41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input type="radio"/> 41		
42 Add line 40 and line 41	<input type="radio"/> 42		

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

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 **33,500** .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 **58,500** .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 **5,363** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 **53,137** .00

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

31 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 ● FTB 3800 ● FTB 3803 ● 31 **1,809** .00

32 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ● 32 **50,250** .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ● 35 **45,643** .00

CA Taxable Income

36 CA Tax Rate. Divide line 31 by line 19 36 **0.0340**

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

1,809/53,137 = 0.0340

38 CA Exemption Credit Percentage. Divide line 25 by line 19. If more than 1, enter 1.0000 ● 38 .00

39 CA Prorated Exemption Credits. If the amount on line 13 is more than zero, multiply line 38 by line 37. If the amount on line 13 is zero, enter -0- ● 39 .00

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

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

42 Add line 40 and line 41 ● 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions ● 55 .00

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 **33,500** .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 **58,500** .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 **5,363** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 **53,137** .00

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

31 FTB 3800 FTB 3803 31 **1,809** .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. ● 32 **50,250** .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ● 35 **45,643** .00

36 CA Tax Rate. Divide line 31 by line 19 36 **0.0340**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 **1,552** .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38 **0.0340**

45,643 X 0.0340 = 1,552

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, enter 0.0000 ● 39 **0** .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37 ● 40 **1,552** .00

41 Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A 41 **1,552** .00

42 Add line 40 and line 41 ● 42 **1,552** .00

Special Credits

50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 ● 50 **0** .00

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

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

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

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions 54 **0.0340**

55 Credit amount. See instructions ● 55 **0** .00

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

11 Exemption amount: Add line 7 through line 10 11 \$ **144**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14 **0** .00

15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 **25,000** .00

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C ● 16 **33,500** .00

17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 **58,500** .00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions ● 18 **5,363** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 **53,137** .00

CA Taxable Income

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

31 FTB 3800 FTB 3803 ● 31 **1,809** .00

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 ● 32 **50,250** .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ● 35 **45,643** .00

36 CA Tax Rate. Divide line 31 by line 19 36 **0.0340**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 37 **1,552** .00

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 38 **0.8590**

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, 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 **45,643 / 53,137 = 0.8590**

42 Add line 40 and line 41 42 .00

Special Credits

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

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

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

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

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

55 Credit amount. See instructions ● 55 .00

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

11 Exemption amount: Add line 7 through line 10		11 \$	144
Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16	12	30,000
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	14	0
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	25,000
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	16	33,500
	17 Adjusted gross income from all sources. Combine line 15 and line 16	17	58,500
18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions	18	5,363	
19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19	53,137	

CA Taxable Income	31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31	1,809
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	32	50,250
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	45,643
	36 CA Tax Rate. Divide line 31 by line 19	36	0.0340
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,552
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	38	0.8590
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions	39	124	
40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	40		
41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 50204	41		
42 Add line 40 and line 41	42		

144 X 0.8590 = 124

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

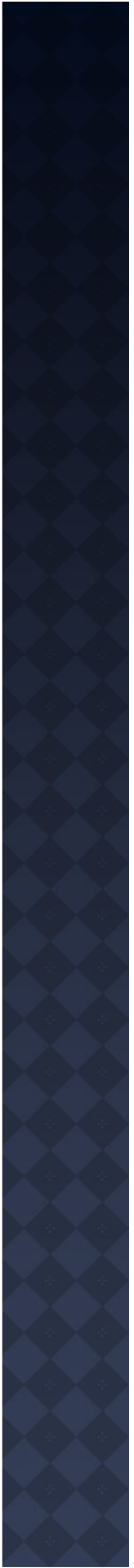
Your name: **SANDY EGGO** Your SSN or ITIN: **123456789**

11 Exemption amount: Add line 7 through line 10		<input checked="" type="radio"/> 11 \$	144	
Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16	<input type="radio"/> 12	30,000	.00
	13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	<input checked="" type="radio"/> 13	25,000	.00
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	<input type="radio"/> 14	0	.00
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="radio"/> 15	25,000	.00
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	<input type="radio"/> 16	33,500	.00
	17 Adjusted gross income from all sources. Combine line 15 and line 16	<input type="radio"/> 17	58,500	.00
	18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions	<input type="radio"/> 18	5,363	.00
19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	<input checked="" type="radio"/> 19	53,137	.00	

31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule		<input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803	1,809	.00
CA Taxable Income	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input checked="" type="radio"/> 32	50,250	.00
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input type="radio"/> 35	45,643	.00
	36 CA Tax Rate. Divide line 31 by line 19	<input checked="" type="radio"/> 36	0.0340	.00
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input checked="" type="radio"/> 37	1,552	.00
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000. See instructions	<input checked="" type="radio"/> 38	0.8590	.00
	39 CA Exemption Credit. Multiply line 37 by line 38. If more than 1, enter 1.0000. See instructions	<input checked="" type="radio"/> 39	124	.00
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input checked="" type="radio"/> 40	1,428	.00
41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input type="radio"/> 41		.00	
42 Add line 40 and line 41	<input type="radio"/> 42	1,428	.00	

1,552 – 124 = 1,428

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



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

Special Credits continued	58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	59	<input type="text"/>	.00
	60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions	61	<input type="text" value="0"/>	.00
Other Taxes	62	<input checked="" type="radio"/> 62 <input type="text"/>	62	<input type="text"/>	.00
	63	<input type="text"/>	63	<input type="text" value="1,428"/>	.00
	71	<input type="text"/>	71	<input type="text"/>	.00
	72	<input type="text"/>	72	<input type="text"/>	.00
Payments	73	<input type="text"/>	73	<input type="text"/>	.00
	74	<input type="text"/>	74	<input type="text"/>	.00
	81	California income tax withheld. See instructions	81	<input type="text"/>	.00
	82	2023 California estimated tax and other payments. See instructions	82	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions	83	<input type="text"/>	.00
	84	Excess SDI (or VPD) withheld. See instructions	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions	85	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions	86	<input type="text"/>	.00
ISR Penalty	87	Foster Youth Tax Credit (FYTC). See instructions	87	<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	88	<input type="text"/>	.00
Overpaid Tax/Tax Due	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.	<input type="checkbox"/>		
		Individual Shared Responsibility (ISR) Penalty. See instructions	91	<input type="text"/>	.00
	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	<input checked="" type="radio"/> 92	<input type="text"/>	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	<input checked="" type="radio"/> 93	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	<input checked="" type="radio"/> 101	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2024 estimated tax	102	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	103	<input type="text"/>	.00

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

• Eligible if resident for six months or more and AGI from all sources (Form 540NR line 17) is \$50,746 or less if single or MFS. Sandy's AGI from line 17 is \$58,500.

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

Special Credits continued

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	...	58	<input type="text"/>	.00	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	...	59	<input type="text"/>	.00	
60	To claim more than two credits, see instructions. Attach Schedule P (540NR)							60	<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions							61	<input type="text" value="0"/>	.00
62	Add line 50 and line 55 through line 61. These are your total credits							62	<input type="text" value="0"/>	.00
63	Subtract line 62 from line 42. If less than zero, enter -0-							63	<input type="text" value="1,428"/>	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)							71	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions							72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions							73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax							74	<input type="text" value="1,428"/>	.00

Payments

81	California income tax withheld. See instructions							81	<input type="text"/>	.00
82	2023 California estimated tax and other payments. See instructions							82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions							83	<input type="text"/>	.00
84	Excess SDI (or VPD) withheld. See instructions							84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions							85	<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions							86	<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions							87	<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions							88	<input type="text"/>	.00

ISR Penalty

91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.								<input type="checkbox"/>	
	Individual Shared Responsibility (ISR) Penalty. See instructions							91	<input type="text"/>	.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.							92	<input type="text"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.							93	<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.							101	<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2024 estimated tax							102	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101							103	<input type="text"/>	.00

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008			
b Employer identification number (EIN) 33-0000000		1 Wages, tips, other compensation 25,000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code Research Institute La Jolla, Ca 92037		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Suff. Sandy Eggo 1122 Ocean Drive San Diego, Ca 92108		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State CA	Employer's state ID number 123-45-6789	16 State wages, tips, etc. 30,000	17 State income tax 2,446	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

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

Department of the Treasury—Internal Revenue Service

202

**Box 17: State
Income Tax**

Resident and Nonresident Withholding Tax Statement

2023

592-B

Amended

Part I Withholding Agent Information

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

Part II Payee Information

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

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

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

Part IV Tax Withheld

1 Total income subject to withholding	1	30,000
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	2	2,446
3 Total backup withholding	3	

2023 Instructions for Form 592-B Resident and Nonresident Withholding Tax Statement

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

General Information

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

Pass-Through Entity Annual Withholding Return

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

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

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

Registered Domestic Partners (RDPs) –

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

A Purpose

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

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

Form **1042-S**

Foreign Person's U.S. Source Income Subject to Withholding 2023

OMB No. 1545-0096

Department of the Treasury
Internal Revenue Service

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

Copy A for
Internal Revenue Service

UNIQUE FORM IDENTIFIER AMENDED AMENDMENT NO.

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

17a State income tax withheld

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

Special Credits continued

58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	58	<input type="text"/>	.00
59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	59	<input type="text"/>	.00
60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	60	<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions	61	<input type="text" value="0"/>	.00
62	Add line 50 and line 55 through line 61. These are your total credits	62	<input type="text"/>	.00
63	Subtract line 62 from line 42. If less than zero, enter -0-	63	<input type="text" value="1,428"/>	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)	71	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions	72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions	73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax	74	<input type="text" value="1,428"/>	.00

Payments

81	California income tax withheld. See instructions	81	<input type="text" value="2,446"/>	.00
82	2023 California estimated tax and	82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or Form 593). See instructions	83	<input type="text"/>	.00
84	Excess SDI (or VPD) withheld. See instructions	84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC). See instructions	85	<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions	86	<input type="text"/>	.00
87	Foster Youth Tax Credit (FYTC). See instructions	87	<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions	88	<input type="text" value="2,446"/>	.00

California Withholding

592-B

ISR Penalty

91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.	<input type="checkbox"/>
	Individual Shared Responsibility (ISR) Penalty. See instructions	91 <input type="text"/> .00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	92	<input type="text"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	93	<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	101	<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2024 estimated tax	102	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101	103	<input type="text"/>	.00

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

Special Credits continued	58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	59	<input type="text"/>	.00
	60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	60	<input type="text"/>	.00
	61	Nonrefundable Renter's Credit. See instructions	61	<input type="text"/>	.00
	62	Add line 50 and line 55 through line 61. These are your total credits	62	0	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-	63	1,428	.00

Other Taxes	71	Alternative Minimum Tax. Attach Schedule P (540NR)	71	<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions	72	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions	73	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	74	1,428	.00

Payments	81	California income tax withheld. See Estimated Tax Payments	81	2,446	.00
	82	2023 California estimated tax and other payments. See instructions	82	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions	83	<input type="text"/>	.00
	84	Excess SDI (or VPD) withheld. See instructions	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC). See instructions	85	<input type="text"/>	.00
	86	Young Child Tax Credit (YCTC). See instructions	86	<input type="text"/>	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	87	<input type="text"/>	.00
	88	Add line 81 through line 87. These are your total payments. See instructions	88	2,446	.00

ISR Penalty	91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. If you did not check the box, see instructions.	<input type="checkbox"/>		
		Individual Shared Responsibility (ISR) Penalty. See instructions	91	<input type="text"/>	.00

Overpaid Tax/Tax Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	92	2,446	.00
	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	93	<input type="text"/>	.00
	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92.	101	1,018	.00
	102	Amount of line 101 you want applied to your 2024 estimated tax	102	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	103	1,018	.00

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

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

Contributions

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

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

Amount You Owe 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** ● 121 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

Interest and Penalties 122 Interest, late return penalties, and late payment penalties. 122 .00
123 Underpayment of estimated tax.
Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 123 .00
124 Total amount due. See instructions. Enclose, but **do not** staple, any payment 124 .00

125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** ● 125 .00

Refund and Direct Deposit
Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:
● Routing number ● Type ● Account number ● 126 Direct deposit amount
 Checking Savings .00

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

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

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

Sign your tax return on Side 6

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



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

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

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

Amount You Owe 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** ● 121 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

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

123 Underpayment of estimated tax.
Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 123 .00

124 Total amount due. See instructions. Enclose, but **do not** staple, any payment 124 .00

125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** ● 125 .00

Refund and Direct Deposit Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only. All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type Checking Savings ● Account number ● 126 Direct deposit amount .00

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

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

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

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

Sign your tax return on Side 6

Bank Routing and Account Numbers on the Check

Sandy Eggo
1122 Ocean Drive
San Diego CA 92108

PAY TO THE
ORDER OF

1234

\$

Dollars

ANYTOWN Bank
Anytown, CA 99999

1 250250025 : 202020 : 1234

Routing Number

Routing Number

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

Amount You Owe 121 **AMOUNT YOU OWE.** Add line 93, line 104, and line 120. See instructions. **Do not send cash.**
Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.** ● 121 .00
Pay Online – Go to ftb.ca.gov/pay for more information.

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

123 Underpayment of estimated tax.
Check the box: ● FTB 5805 attached ● FTB 5805F attached ● 123 .00

124 Total amount due. See instructions. Enclose, but **do not** staple, any payment 124 .00

125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** ● 125 .00

Refund and Direct Deposit Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip. See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:

● Routing number ● Type Checking Savings ● Account number ● 126 Direct deposit amount .00

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

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

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

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

Sign your tax return on Side 6

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

IMPORTANT: Attach a copy of your complete federal return.

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

Sign Here

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

Joint tax return? See instructions.

Your email address. Enter only one email address. **Sandy.Eggo@gmail.com** Preferred phone number **(987) 654-3210**

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

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

Firm's address Firm's FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. Yes No

Print Third Party Designee's Name Telephone Number

For Additional Help

Toll free
phone number
1-800-852-5711

Internet
ftb.ca.gov

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



STATE OF CALIFORNIA
Franchise Tax Board



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Questions?

