## **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

2023

## California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM

**540NR** 

	Ch	neck here if	this is an AMEN	NDED return.	Fisca	l year filers only: En	ter month of y	vear end: month	year 2024.
Your	first na	ame		Initial Last name	20		Suffix	Your SSN or ITIN	
2	AI	NUY	- mnn- e-i	EGO	<u> </u>			123-45-6	
IT JOI	nt tax r	return, spouses	s/RDP's first name	Initial Last name			Suffix	Spouse's/RDP's SSN or I	IIN F
Add	tional I	Information (se	ee Instructions)					PBA code	
1	12			RIVE					
Stree	et add		and street) or PO box				Apt. no/ste. no		
S	A	N DIE	GO					<u>  9210</u>	<u>)8</u>
City	(If you	have a foreign	n address, see Instru	uctions)			State	ZIP code	$$   $\square$
Fore	ian co	untry name			Foreign provin	ce/state/county		Foreign postal of	onde
-	igii oo	unity name			Torong provin	oc state overly		Tolergii postas c	,oue
-		Vous DOD /	mm/dd/yyyy)			Spouse's/RDP's	DOD /mm/dd/s	2004)	
Date of			<b>2/1989</b>			Spouse s/ NDF s	DOB (IIIII/du/y	ууу)	
		_		£>		Committee of the commit			
Prior		Your prior n	name (see instruct	tions)		Spouse's/RDP's	prior name (see	instructions)	$\neg$
<u>-z</u>	•					•			
		If your Calif	fornia filing status	is different from yo	our federal filing	status, check the box	here		
	1	Sing	ile	4	Head of	f household (with qual	ifying person).	See instructions.	
g s				i=th./ # =		=			
Filing	-	Married/RDP filing jointly (even if 5 Qualifying sur viving spouse/RDP. Enter year spouse/RDP died only one spouse/RDP had income).							
			instructions.	,	See ins	tructions.			
	3	Marr	ried/RDP filing sep	parately. Enter spou	se's/RDP's SSN	l or ITIN above and ful	name here		
_									
	6	If someone	can claim you (or	r your spouse/RDP)	as a dependen	t, check the box here.	See instr	• 6	
•	► For	r line 7, line 8	, line 9, and line 10	0: Multiply the numl	ber you enter in	the box by the pre-prir	nted dollar amou	unt for that line.	hole dollars only
	7			c 1, 3, or 4 above, e					noic donais only
	8			if you checked the t (RDP) are visually i		ee instructions.	X \$144	= • \$	
		if both are v	visually impaired, e	enter 2. See instruc	tions		X \$144	= <b>③</b> \$	
	9			se/RDP) are 65 or ol 2. See instructions.		9	X \$144	-@\$	
Suc	10	Dependents	s: Do not include y Dependent 1	yourself or your sp	ouse/RDP.	endent 2	A \$144	Dependent 3	
Exemptions		First Name				andent 2			
Ä		THE HUILD	•		<b></b>   ●		•	"	
_		Last Name	<ul><li></li></ul>		●		€		
		SSN. See Instructions.	•						
		Dependent's	-						
		relationship to you	⊚∟		⊚ L_			0	
	Total	l dependent e	exemptions			• 10	X \$446 = (	<b>●</b> \$	
					_				
				333	313	31233		Form 540NR 202	3 Side 1

## California Nonresident or Part-Year Resident Income Tax Return

CAL	FOR	NIA.	FORM	

540NR

						STORIN
(	heck here if	this is an AMENDED	return. Fisc	cal year filers only: Ent	er month of year	end: monthyear 2024
Your first	nomo	Initial	1000000	more • Free California (California)	HILVER THE STATE OF THE STATE OF	SSN or ITIN
CA	NDV					
SA	NUT		EGGO	-		23-45 - 6789
f joint tax	return, spouse's	s/RDP's first name Initial	Last name	-	Suffix Spou	se's/RDP's SSN or ITIN
7		9 0 3				
Additiona	i Information (se	ee Instructions)				PBA code
Street ad		and street) or PO box			Apt. no/ste. no.	PMB/private malibox RI
112	22 OC	EAN DRI	VE			
City (If y	ou have a foreign	address, see instructions)			State ZIP or	ode
SA	N DIF	GO			CA	92108
Foreign (	country name		Foreign pro	vince/state/county		Foreign postal code
Date of Birth	Your DOB (	mm/dd/yyyy)		Spouse's/RDP's [	OOB (mm/dd/yyyy)	
Bir	05/22	2/1989		•	100	
	1000	77 (C.1) 10.1 N		Comments (DDD): -		
Name	Your prior n	name (see instructions)		Spouse s/HDP's p	rior name (see instr	uctions)
Iž (				•		
Status	See	one spouse/RDP had in instructions. ried/RDP filing separate!		nstructions.  SN or ITIN above and full	name here	
		127,05	10			
6	If someone	can claim you (or your	spouse/RDP) as a depend	ent, check the box here.	See instr •	6
▶ F	or line 7, line 8	I, line 9, and line 10: Mul	tiply the number you enter	in the box by the pre-prin	ted dollar amount fo	r that line.
7	Personal: If	f you checked box 1, 3,	or 4 above, enter 1 in the b	oox. If you	_	Whole dollars only
			checked the box on line 6,		X \$144 = ①	S
8			are visually impaired, ente		=	
		visually impaired, enter 2			X \$144 = •	\$
9		ou (or your spouse/RDP 85 or older, enter 2. See	) are 65 or older, enter 1;	9	X \$144 = <b>⊙</b>	e
£ 10			elf or your spouse/RDP.	9	X \$144 = W	9
E E		Dependent 1	De	ependent 2	Dep	endent 3
Exemptions 10	First Name	•	•		•	
ă	2374275500	Ĭ				i
	Last Name	●			●	
	SSN. See					1
	Instructions.	•			•_	
	Dependent's relationship				•	
	to you	<u> </u>				
	Name of the Control o	47		- 45	W ALLO @ 6	
Tot	al dependent e	exemptions		• 10	X \$446 = @\$	

TAXABLE YEAR California Nonresident or Part-Year

CALIFORNIA FORM

Dur frist name  SANDY  Intitial Last name  I	NR
SANDY    Comparison   Compariso	/ear 20
set tax return, spouse/sRDPs first name initial tast name Suffix return, spouse/sRDPs start name strong interest and street or PO box  122 OCEAN DRIVE  (If you have a toreign address, see instructions)  San DIEGO  stgn country name  Your DOB (mm/dd/yyyy)  05/22/1989  Your prior name (see instructions)  Foreign province/state/country  Spouse/s/RDP's prior name (see instructions)  If your California filing status is different from your federal filing status, check the box here  1 X Single  4 Head of household (with qualifying person). See instructions.  3 Married/RDP filing separately, Enter See instructions.  3 Married/RDP filing separately. Enter See instructions.  4 Head of household (with qualifying person). See instructions.  5 Married/RDP filing separately. Enter See instructions.  5 Married/RDP filing separately. Enter See instructions.  6 If someone can claim you (or your spouse/RDP) as a department in the See instructions.  6 If someone can claim you (or your spouse/RDP) as a department of the see instructions.  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.  9 Senior: If you (or your spouse/RDP) are 55 or older, enter 1; if both are 56 or older, enter 2. See instructions.  10 Dependents: Do not include yourself or your spouse/RDP.  Dependent 2  Enter Name  Dependent 3	7
### Apt. noble. no. PMB/private malbox    PBA code   PBA code   PBA code	ساك
act address (number and street) or PO box  122 OCEAN DRIVE  (if you have a toreign address, see instructions)  Shan DIEGO  styn country name  Foreign province/state/country  Spouse's/RDP's DOB (mm/dd/yyyy)  D5/22/1989  Your DOB (mm/dd/yyyy)  Spouse's/RDP's DOB (mm/dd/yyyy)  Spouse's/RDP's prior name (see instructions)  If your DoB (mm/dd/yyyy)  Warrieo's see instructions)  If your prior name (see instructions)  Warrieo's see instructions  Agt. noiste. no.  PMBi/private maltbox  Poreign province/state/country  Foreign province/state/country  Spouse's/RDP's DOB (mm/dd/yyyy)  Spouse's/RDP's prior name (see instructions)  Warrieo's see instructions  Whole do  For line 7, line 8, line 9, and line 10: Multiply the number you enter in the lox. 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 box 1 not 6, see instructions  Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  Benefit the you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  Benefit the you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  Benefit the you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.  Benefit the your your spouse/RDP are visually impaired, enter 1; if both are 50 or older, enter 2. See instructions.  Benefit the your your spouse/RDP are 50 or older, enter 1; if both are 50 or older, enter 2. See instructions.  Benefit the your your spous	ᅦᇊ
Apt. notate. no.  Apt. notate. no.  PMBightreste mattox  Apt. notate. no.  PMBightreste mattox  Apt. notate. no.  PMBightreste mattox  State  Type code  CA  PCP code  CA	ᅦᆖ
1   22 OCEAN DRIVE	
AN DIEGO   State   A	_
Spouse's/RDP's DOB (mm/dd/yyyy)   Spouse's/RDP's DOB (mm/dd/yyyy)	]
Foreign province/state/county   Foreign province/state/county   Foreign postal code    Your DOB (mm/dd/yyyy)   Spouse's/RDP's DOB (mm/dd/yyyy)    D5/22/1989   Spouse's/RDP's prior name (see instructions)    Wour California filling status is different from your federal filling status, check the box here	بال
Your DOB (mm/dd/yyyy)    05/22/1989   Spouse's/RDP's DOB (mm/dd/yyyy)   Vour prior name (see instructions)   Spouse's/RDP's prior name (see instructions)	][
Your prior name (see instructions)    Spouse's/RDP's prior name (see instructions)    Hour California filling status is different from your federal filling status, check the box here	
Your prior name (see instructions)    Spouse's/RDP's prior name (see instructions)    Hour California filling status is different from your federal filling status, check the box here	
Your prior name (see instructions)    Your California filing status is different from your federal filing status, check the box here	
If your California filing status is different from your federal filing status, check the box here	
If your California filing status is different from your federal filing status, check the box here	
1 Single 4 Head of household (with qualifying person). See instructions. 2 Married RDP significance in significance). See instructions. 3 Married/RDP filing separately. Em. See instructions. 3 Married/RDP filing separately. Em. See instructions. 4 See instructions. 5 See instructions. 5 See instructions. 6 If someone can claim you (or your spouse/RDP) as a dept. Seek the box here. See instr. 6 See instructions. 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 Personal: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions. 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 Senior: If you (or your spouse/RDP) are 65 or older, enter 2. See instructions. 9 Dependent 2  Dependent 3  First Name  Sen. See Instructions.  Dependent's  Dependent's	
For line 7, line 8, line 9, and line 10: Multiply the number you enter in the 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.    8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.    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 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.    9 Dependents: Do not include yourself or your spouse/RDP.    Dependent 2  Dependent 3  First Name    SSN. See Instructions.    Dependent's	
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.    8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.    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 Dependents: Do not include yourself or your spouse/RDP.    Dependent 2    Dependent 3  First Name    SSN. See Instructions.    Dependent's    Dependent's	
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.    8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions.    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	ollare o
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. See instructions	4 4
if both are visually impaired, enter 2. See instructions.  9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions.  10 Dependents: Do not include yourself or your spouse/RDP.  Dependent 1  First Name  SSN. See Instructions.  Dependent's  Dependent's	<u> 144</u>
if both are 65 or older, enter 2. See instructions.  10 Dependents: Do not include yourself or your spouse/RDP. Dependent 2  First Name  Last Name  SSN. See Instructions. Dependent's	
10 Dependents: Do not include yourself or your spouse/RDP. Dependent 2  First Name  Last Name  SSN. See Instructions. Dependent's	
First Name  Last Name  SSN. See instructions.  Dependent's	
SSN. See Instructions.  Dependent's	
SSN. See Instructions.  Dependent's	
Dependent's	
relationship   to you    The state of the st	
Total dependent exemptions ■ 10 X \$446 = ● \$	

# ?????? Questions?

## Next:

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

See Handout Schedule CA (540NR)



## **Scenario**

#### **Sandy Eggo**

- Citizen of Pandora
- Arrived in California on 7/1/2023
- 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

2023

#### TAXABLE YEAR California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR

Important: Attach this schedule behind Form 540NR, Side 6 as a supporting California schedule. Name(s) as shown on tax return
SANDY EGGC SSN or ITIN 123456789 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: O\_\_\_ Nonresident O\_\_\_ Part-Year Resident O\_\_\_ Resident b Spouse: O\_ Nonresident 

\_\_\_ Part-Year Resident 
Resident Yourself  $\odot$ **(** 2 a I was domiciled in (enter two letter code, see instructions) FC 07,01, 2023 6 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)......  $\odot$ 184 6 The number of days I spent in CA for any purpose was: . . . ◉ 0 7 I owned a home/property in CA (enter Y for Yes, N for No) . . . . 0 ◉ 8 Before 2023: I was a CA resident for the period of . . . . . . . . . ◉ ⊚ Part II Income Adjustment Schedule Federal Amounts Subtractions Additions Total Amounts CA Amounts Section A — Income (taxable amounts from See Instructions See Instructions Using CA Law (Income earned or from federal Form 1040 or 1040-SR your federal tay return). (difference between (difference between As If You Were a received as a CA CA Resident CA & federal law) CA & federal law) resident and income (subtract col. B from earned or received col. A: add col. C from CA sources as a nonresident) to the result) 1 a Total amount from federal Form(s) W-2, ◉ **( (** ( b Household employee wages not reported  $\odot$ 0 O O on federal Form(s) W-2.....1b c Tip income not reported on line 1a . . . . . 1c ◉ ◉ ◉ ◉ d Medicaid waiver payments not reported 0 0 0 • on federal Form(s) W-2. See instructions . 1d e Taxable dependent care benefits from federal Form 2441, line 26 . . . . . . . f Employer-provided adoption benefits • • • O O • from federal Form 8839, line 29 . . . . . . . . 1f g Wages from federal Form 8919, line 6 . . . 1g 📵 O ( • h Other earned income. See instructions . . . 1h  $\odot$ O 0 i Nontaxable combat pay election. • • ◉ 2 Taxable interest, a 0 0 O • 3 Ordinary dividends. See instructions. a ⊚ \_\_ (a) 0 () 0 4 IRA distributions. See instructions. () 4b 🔘 **( (** ( 5 Pensions and annuities. See instructions, a 5b ( ) ( (a) 6 Social security benefits. 0 6b 7 Capital gain or (loss). See instructions . . . . 7 O O

### **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 emplopyer is not taxable by IRS.)

 Wages earned in Pandora before 7/1/2023

\$8,000

Interest Income

\$500

TAXABLE YEAR
2022

## California Adjustments — Nonresidents or Part-Year Residents

A A	FAOND
LA	540NR

Important: Atta		
SANDY	EG(	GO
Dart I Residen	ou Informa	tion Compl

During 2023:

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

#### Reminder:

Reported for IRS \$25,000

California wages \$50,000 Pandoran wages \$8,000

Total \$58,000

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

0430703
lent 🗨 Resident
pouse/RDP
//
1 1
_

					_'
Part II Income Adjustment Schedule	A	В	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	<u> </u>		<u>33,000</u>	<u>©58,000</u>	<u>⊚50,000</u>
on federal Form(s) W-211		•	•	•	•
c Tip income not reported on line 1a 10	•	•	<ul><li>•</li></ul>	•	<ul><li>•</li></ul>
d Medicaid waiver payments not reported on federal Form(s) W-2. See instructions .10	•	•	•	•	•
e Taxable dependent care benefits from federal Form 2441, line 26		•	•	•	•
f Employer-provided adoption benefits	•	<ul><li>•</li></ul>	•	•	•
g Wages from federal Form 8919, line 6 1g	. ●	•	•	<ul><li>•</li></ul>	•
h Other earned income. See instructions 11	• ●	<ul><li>•</li></ul>	•	•	•
i Nontaxable combat pay election. See instructions			•	•	•
z Add line 1a through line 1i	•	•	•	•	•
2 Taxable interest. a   2t 3 Ordinary dividends. See instructions.	•	<b>⊙</b>	•	<b>⊙</b>	<ul><li>•</li></ul>
	•	•	•	•	•
4 IRA distributions. See instructions. a	•	•	•	•	•
5 Pensions and annuities. See instructions. a 5t	•	•	•	•	•
6 Social security benefits.	•	•			
7 Capital gain or (loss). See instructions 7	•	•	•	•	<ul><li>•</li></ul>

### **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 emplopyer is not taxable by IRS.)

- Wages earned in Pandora before 7/1/2023
- Interest Income

\$8,000

\$500

2023

## California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

Important: Attach this schedule behind Form 540NR, Side 6 as a supporting California schedule.									
Name(s) as shown on tax return									
<b>SANDY EGGO</b> 123456789									
	Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2023.								
During 2023:									
My California (CA) Residency (Check one) a Myself: ●Nonresident ●Part-Year Resident ●Resident b Spouse: ●Nonresident ●Part-Year Resident ●Resident									
a Myself: ONonresident OX Part-Year F	Resident (•)Reside	ent <b>b</b> Spous	se: (•)Nonresident	t ● Part-Year Res	ident 🖭 Resident				
			Yourself		Spouse/RDP				
2 a I was domiciled in (enter two letter code, see in	nstructions)		<b>⊙</b>	FC					
b I was in the military and stationed in (enter two			©00	0000					
3 I became a CA resident (enter state of prior resid			<u>ofc 07,01,</u>	2022 @	//				
4 I became a CA nonresident (enter new state of re	•				//				
5 I was a CA nonresident the entire year (enter state				1840					
<ul> <li>The number of days I spent in CA for any purpos</li> <li>I owned a home/property in CA (enter Y for Yes,</li> </ul>									
7 I owned a home/property in CA (enter Y for Yes, 8 Before 2023: I was a CA resident for the period of				N 🖁 ,	_				
o Before 2023. I was a CA resident for the period (	и		S',',	\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	'				
	-	-	·'		'				
Part II Income Adjustment Schedule	A .	B	C	D Total America	E				
Section A — Income	Federal Amounts (taxable amounts from	Subtractions See Instructions	Additions See Instructions	Total Amounts Using CA Law	CA Amounts (Income earned or				
from federal Form 1040 or 1040-SR	your federal tax return)	(difference between CA & federal law)	(difference between CA & federal law)	As if You Were a CA Resident	received as a CA resident and income				
		CA & ledelal law)	CA & ledelal law)	(subtract col. B from	earned or received				
				col. A; add col. C to the result)	from CA sources as a nonresident)				
1 a Total amount from federal Form(s) W-2,				,	,				
box 1. See instructions	<b>25.000</b>	● 0	<u>©33.000</u>	<u>©58.000</u>	<b>⊚50,000</b>				
b Household employee wages not reported	1 1	•	•	<ul><li></li></ul>	•				
on federal Form(s) W-21b c Tip income not reported on line 1a1c		<u> </u>	<u> </u>	0	<u> </u>				
d Medicaid waiver payments not reported	•	•	•	•	•				
on federal Form(s) W-2. See instructions .1d	•	<ul><li>•</li></ul>	•	•	•				
e raxable dependent care benefits from	I	0	•		0				
federal Form 2441, line 26 1e f Employer-provided adoption benefits	•	•	•	<b>⊚</b>	<u> </u>				
from federal Form 8839, line 29	<ul><li>•</li></ul>	<ul><li>•</li></ul>	•	<ul><li>•</li></ul>	•				
g Wages from federal Form 8919, line 6 1g		•	•	•	•				
h Other earned income. See instructions 1h	<ul><li>•</li></ul>	<ul><li>•</li></ul>	<ul><li>•</li></ul>	•	<ul><li>•</li></ul>				
i Nontaxable combat pay election.	Ŭ	Ĭ			_				
See instructions			<b>●</b>	<b>●</b>	<b>●</b>				
z Aud line la timough line il	<u> </u>	0	0	0	0				
2 Taxable interest. a 💿 2b	<ul><li>O</li></ul>	● 0	<b>500</b>	<b>500</b>	<b>250</b>				
a					Θ Δ				
	<b>⊚</b>	•	•						
4 IRA distributions. See instructions.  a    4b	•			•					
5 Pensions and annuities. See	<u> </u>								
_	•	Inter	est is	Sand	dy declares				
6 Social security benefits.					•				
	<ul><li>•</li></ul>	ıntan	gible -	l resid	dent of CA				
7 Capital gain or (loss). See instructions 7	<ul><li></li></ul>	`	•						
sourced/taxable for 184/36									
	to your place of days or one								
to your place of days or one-									
		resid	ency.	half	of the year.				
		10310	Cricy.	) (Hall	or the year.				
	`								

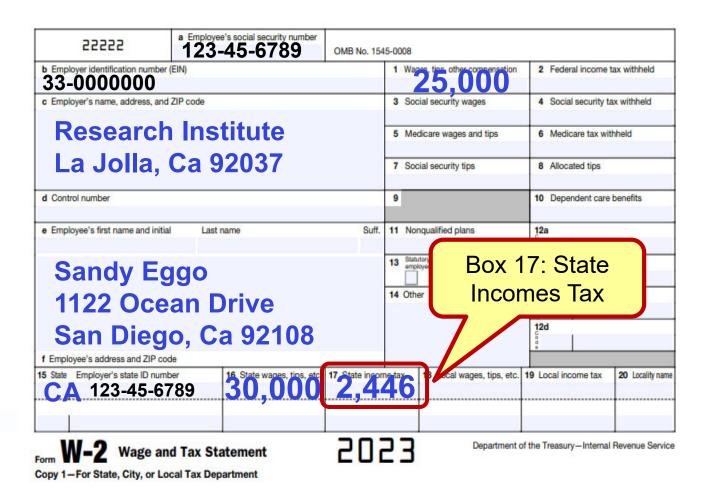
		A	В	C	D	E
	on B — Additional Income from federal Schedule 1 (Form 1040)	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As if 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)
	axable refunds, credits, or offsets of state and local income taxes	•	•			
2 a	Alimony received. See instructions 2a	•		•	•	<ul><li></li></ul>
3 E	Business income or (loss). See instructions 3	•	<ul><li></li></ul>	•	•	•
4 (	Other gains or (losses)	<ul><li>•</li></ul>	<ul><li></li></ul>	<u></u>	<ul><li></li></ul>	<ul><li></li></ul>
5 F	Rental real estate, royalties, partnerships, 5 corporations, trusts, etc	•	•	•	•	•
	arm income or (loss) 6	•	<ul><li></li></ul>	<ul><li>•</li></ul>	<ul><li></li></ul>	<ul><li></li></ul>
	Jnemployment compensation	<u></u>	<ul><li>•</li></ul>			
8 (	Other income:					
	Federal net operating loss			•		_
	Gambling8b		<b>⊚</b>			<b>⊚</b>
	Cancellation of debt8c  Foreign earned income exclusion	-	⊚	•	•	●
	from federal Form 2555 8d	<b>●</b> ( )		•		
6	Income from federal Form 88538e	•		•	•	<ul><li>•</li></ul>
f	Income from federal Form 88898f	•	<b>⊚</b>			
9	Alaska Permanent Fund dividends 8g	<b>●</b>				
1	Jury duty pay 8h	•			•	•
i	Prizes and awards8i	•			•	<ul><li></li></ul>
j	Activity not engaged in for profit income 8j	•			•	•
k	Stock options8k	•		•	<ul><li></li></ul>	<ul><li></li></ul>
	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	•			•	•
ı	n Olympic and Paralympic medals and USOC prize money	<ul><li>•</li></ul>			•	•
	IRC Section 951(a) inclusion 8n	•	•			
0	IRC Section 951A(a) inclusion 80	•	<ul><li></li></ul>			
P	IRC Section 461(I) excess business loss adjustment	•	•	•	•	•
q	Taxable distributions from an ABLE account	•			•	•
•	Scholarship and fellowship grants not reported on federal	•			•	•
S	Nontaxable amount of Medicaid waiver payments included on federal	<b>⊚</b> ( )			<b>©</b> (	<b>©</b> (
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC	•				•
	•				<ul><li>●</li><li>●</li></ul>	<b>⊚</b>
	•	⊚			•	•
	Other income. List type and amount.					
0 8		•	⊚	•	●	•
9 8		•	•	•	•	•

		A	В	C	D	E
Section	n B — Additional 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 incom earned or received from CA sources as a nonresident)
Ь1	FTB 3805V 9b1		<ul><li></li></ul>		<ul><li></li></ul>	•
	NOL deduction from form FTB 3805V	2	<ul><li></li></ul>		•	<ul><li>•</li></ul>
b3	NOL deduction from form		<u> </u>			
line line	al. Combine Section A, line 1z through 7, and Section B, line 1 through 7, line 9a and line 9b1 through line 9b3 applicable) in each column.	<b>25,000</b>	<ul><li>0</li></ul>	<b>o</b> 33,500	<b>•58,500</b>	<b>⊚ 50,25</b>
Section	r C — Adjustments to Income from federal Schedule 1 (Form 1040)					
11 Edu	ucator expenses	•	•			
12 Cer per	rtain business expenses of reservists, forming artists, and fee-basis			_	_	_
_	vernment officials		<b>⊚</b>	•	<b>●</b>	<b>●</b>
	alth savings account deduction13		<ul><li>•</li></ul>			
14 Mo Sec	ving expenses. Attach form FTB 3913.					
See	ductible part of self-employment tax. a instructions	•	•		<ul><li></li></ul>	<b>⊙</b>
qua	f-employed SEP, SIMPLE, and alified plans16	•			<ul><li></li></ul>	<b>⊙</b>
	f-employed health insurance deduction. e instructions17	<b>⊙</b>	⊚		<b>⊚</b>	<b>⊙</b>
	nalty on early withdrawal of savings 18	<b>⊙</b>			<b>●</b>	<b>⊚</b>
19 a SSI	Alimony paid. b Enter recipient's:  N					
		-	•	<u>⊚</u> ⊚	0	<u> </u>
	A deduction	<u> </u>	•	-	<b>⊚</b>	<b>⊚</b>
	dent loan interest deduction	<u> </u>		•	<b>●</b>	<b>⊙</b>
	served for future use					
	ther MSA deduction	•			<b>⊙</b>	⊚
8	ner adjustments: Jury duty pay	• •			<b>⊚</b>	<b>⊙</b>
b	Deductible expenses related to income reported on line 8I from the rental of personal property engaged in for					
	profit24t	•	⊚	⊚	●	⊚
C	Nontaxable amount of the value of Olympic and Paralympic medals and					
	USOC prize money reported on line 8m 24		<b>⊚</b>			
	•	ı 💿	•		•	⊚
е	Repayment of supplemental unemployment benefits under the federal Trade Act of 1974				•	•
f	Contributions to IRC Section 501(c)(18)(D) pension plans 24f		•	<ul><li></li></ul>	<ul><li>•</li></ul>	•
g	Contributions by certain chaplains to	•	•	•	•	•
h	Attorney fees and court costs for actions involving certain unlawful	1 ●			•	•

Schedule CA (540NR) 2023 Side 3

# ?????? Questions?

	A	В	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from	CA Amounts (Income earned or received as a CA resident and Incomearned or received
				col. A; add col. C to the result)	from CA sources as a nonresident)
i Attorney fees and court costs you paid in				to the recently	ab a Horicolacity
connection with an award from the IRS for information you provided that helped the					
IRS detect tax law violations 24i (	•	<ul><li>•</li></ul>			
j Housing deduction from federal	•				
Form 255524j	•	●			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
z Other adjustments. List type and amount.					
	•	•	•	•	•
25 Total other adjustments. Add line 24a	<u> </u>	•	•	•	•
through line 24z			9	9	
each column, A through E 26	●	●	⊙	<b>⊙</b>	<b>⊙</b>
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<u> </u>	<b>●</b> 0	<u> •33,500</u>	<u> </u>	<u> </u>
Part III Adjustments to Federal Itemized Deduct	tions		A Federal Amounts	B Subtractions See instructions	C Additions See instructions
Check the box if you did NOT itemize for federal but will	itemize for California .		Schedule A (Form 1040)	occ management	occ marce on
Medical and Dental Expenses See Instructions.					
1 Medical and dental expenses		1			
2 Enter amount from federal Form 1040 or 1040-8					
3 Multiply line 2 by 7.5% (0.075)					
4 Subtract line 3 from line 1. If line 3 is more than	line 1, enter 0	4			<b>●</b>
Taxes You Paid					
5a State and local income tax or general sales taxes	B	5a	<u>•</u>	•	
		5h			
5b State and local real estate taxes					
5c State and local personal property taxes		5c	•		
5c State and local personal property taxes		5c	•		
5c State and local personal property taxes	married filing separa	5c	•		
5c State and local personal property taxes	married filing separa Se, column B.	5c 5d tely) in column A.	<ul><li>O</li><li>O</li></ul>	•	•
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu		<ul><li></li><li></li><li></li><li></li><!--</td--><td><ul><li>O</li><li>O</li></ul></td><td><ul><li>O</li><li>O</li></ul></td></ul>	<ul><li>O</li><li>O</li></ul>	<ul><li>O</li><li>O</li></ul>
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu		<ul><li>⊙</li><li>⊙</li><li>⊙</li><li>⊙</li></ul>	<ul><li>•</li></ul>	<ul><li>•</li></ul>
5c State and local personal property taxes 5d Add line 5a through line 5c 5e Enter the smaller of line 5d or \$10,000 (\$5,000 if Enter the amount from line 5a, column B in line 5 Enter the difference from line 5d and line 5e, column 6 Other taxes. List type	married filing separa 5e, column B. umn A in line 5e, colu		<ul><li></li><li></li><li></li><li></li><!--</td--><td></td><td></td></ul>		
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu		<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>	<ul><li>•</li></ul>	<ul><li>•</li><li>•</li></ul>
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu you on federal Form		<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>	<ul><li>•</li></ul>	<ul><li>●</li><li>●</li></ul>
5c State and local personal property taxes	i married filing separa 5e, column B. umn A in line 5e, colu you on federal Form federal Form 1098.		© © © © ©	<ul><li>•</li></ul>	<ul><li>•</li><li>•</li></ul>
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu you on federal Form federal Form 1098.		© © © © © ©	<ul><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li></ul>
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu you on federal Form federal Form 1098	5c 5d	© © © © © ©	<ul><li>•</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li></ul>
5c State and local personal property taxes	married filing separa Se, column B. umn A in line Se, colu you on federal Form federal Form 1098.	5c 5d	© © © © © ©	•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5c State and local personal property taxes	married filing separa Se, column B. umn A in line Se, colu you on federal Form federal Form 1098.	5c 5d	© © © © © © ©	•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>
5c State and local personal property taxes	married filing separa Se, column B. umn A in line Se, colu you on federal Form federal Form 1098.	5c 5d	© © © © © © ©	<ul><li>●</li><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>
5c State and local personal property taxes	i married filing separa Se, column B. umn A in line Se, colu you on federal Form federal Form 1098.	5c 5d	© © © © © © ©	<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu you on federal Form federal Form 1098.	5c 5d	© © © © © © ©	<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	© © © © © © ©
5c State and local personal property taxes	married filing separa 5e, column B. umn A in line 5e, colu you on federal Form federal Form 1098.	5c 5d	© © © © © © © ©	<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>



#### **Total Itemized Deductions:**

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



During 2023, Sandy donated \$75 to The Puppy Program.



		A	В	С	D	E
Sect	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return		Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As it 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		•			
j	j Housing deduction from federal Form 255524	j 💿	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	k 🖲			•	•
7	Other adjustments. List type and amount.					
-		z 💿	•	<ul><li>•</li></ul>	•	<ul><li>•</li></ul>
25	Total other adjustments. Add line 24a through line 24z	•	•	•	•	<b>⊙</b>
	Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
27	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<b>25,000</b>	<ul><li>0</li></ul>	<u> </u>	<u>658,500</u>	<u> </u>
Chec	t III Adjustments to Federal Itemized Deck the box if you did NOT itemize for federal but v	luctions vill itemize for California		A Federal Amounts (from federal Schedule A (Form 1040)	B Subtractions See Instructions	C Additions See Instructions
Med	lical and Dental Expenses See instructions.					
1	Medical and dental expenses					
2	Enter amount from federal Form 1040 or 104		2			
3	Multiply line 2 by 7.5% (0.075)		3			
	Subtract line 2 from line 1. If line 2 is more t	on line 1 onter 0				
Taxe	Subtract line 3 from line 1. If line 3 is more to see You Paid	nan line 1, enter 0				
Taxe	s You Paid					<u> </u>
- Ja	s You Paid	моэ			•	<b>●</b>
5a	es You Paid  State and local house tax or general sales to State and local real estate taxes	A03		© 2,446		
5b 5c	s You Paid	over the second		<ul><li>2,446</li></ul>	ĵ	
5b 5c 5d	State and local income tax or general sales to State and local real estate taxes		56 56 56	<ul><li>2,446</li></ul>	Ĵ	
5b 5c 5d	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,00 Enter the amount from line 5a, column B in line	o if married filing separa to 5e, column B.	56 	<ul><li>€</li><li>€</li><li>2,446</li><li>€</li></ul>		
5b 5c 5d	State and local real estate taxes	o if married filing separa to 5e, column B.	56 	<ul><li>2,446</li><li>0</li><li>0</li><li>0</li></ul>	•	•
5b 5c 5d 5e	State and local real estate taxes	D if married filing separa ne 5e, column B. column A in line 5e, colu	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0	<ul><li>•</li><li>•</li></ul>	•
56 56 5d 5e 6 7	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the difference from line 5d and line 5e, of the taxes. List type  Add line 5e and line 6.	D if married filing separa ne 5e, column B. column A in line 5e, colu	56 56 56 56 56 56 56 56 56 56 56 56 56 5	<ul><li>2,446</li><li>0</li><li>0</li><li>0</li></ul>	•	•
56 56 56 56 7	State and local recome tax or general sales to State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column taxes. List type   Add line 5e and line 6.	0 if married filing separa ne 5e, column B. solumn A in line 5e, colu	56 56 56 ately) in column A. umn C. 5e	© 2,446 © 0 © 0	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
56 56 56 56 7 Inter	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line  Enter the difference from line 5d and line 5e, of the taxes. List type   Add line 5e and line 6.  rest You Paid  Home mortgage interest and points reported	D if married filing separate 5e, column B. column A in line 5e, column to you on federal Form	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0 © 0	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line  Enter the difference from line 5d and line 5e, of the taxes. List type  Add line 5e and line 6.  rest You Paid  Home mortgage interest and points reported to you	D if married filing separate 5e, column B. column A in line 5e, column to you on federal Form on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0 © 0 © 0	<ul><li>•</li><li>•</li></ul>	<ul><li></li></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,00 enter the amount from line 5a, column B in line 5d and line 5e, column B in line 5d and line 5d and line 5e, column B in line 5d and	D if married filing separate 5e, column A in line 5e, column to you on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0 © 0 © 0 © 0	<ul><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the amount from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d and line 5e, column B in line  Enter the difference from line 5d or \$10,000 (\$5,000	0 if married filing separate 5e, column A in line 5e, column to you on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0 © 0 © 0 © 0	<ul><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e	State and local recome tax or general sales to State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Other taxes. List type  Add line 5e and line 6  Home mortgage interest and points reported Home mortgage interest not reported to you Points not reported to you on federal Form 1 Reserved for future use  Add line 8a through line 8c.	0 if married filing separate 5e, column B. solumn A in line 5e, column to you on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0 © 0 © 0 © 0	<ul><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9	State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line  Enter the difference from line 5d and line 5e, column B in line  Other taxes. List type  Add line 5e and line 6  Home mortgage interest and points reported  Home mortgage interest not reported to you  Points not reported to you on federal Form 1  Reserved for future use  Add line 8a through line 8c.  Investment interest.	0 if married filing separate 5e, column B. solumn A in line 5e, column to you on federal Form 1098.	56 56 56 56 ately) in column A.  umn C. 5e 67 7 11098 8a 86 86	© 2,446 © 0 © 0 © 0 © 0 © 0 © 0	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9	State and local recome tax or general sales to State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,00  Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Other taxes. List type  Add line 5e and line 6  Home mortgage interest and points reported Home mortgage interest not reported to you Points not reported to you on federal Form 1 Reserved for future use  Add line 8a through line 8c.	0 if married filing separate 5e, column B. solumn A in line 5e, column to you on federal Form 1098.	56 56 56 56 ately) in column A.  umn C. 5e 67 7 11098 8a 86 86	© 2,446 © 0 © 0 © 0 © 0 © 0 © 0	<ul><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9	State and local receives or general sales to State and local personal property taxes	0 if married filing separate 5e, column B. solumn A in line 5e, column to you on federal Form 1098.	56 56 56 56 ately) in column A.  umn C. 56 77 11098. 88 86 86 86	© 2,446  © 0  © 0  © 0  © 0  © 0  © 0  © 0  ©	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li></ul>	© © © © © ©
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts	State and local recome tax or general sales to State and local personal property taxes	D if married filing separate 5e, column B. column A in line 5e, column to you on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446 © 0 © 0 © 0 © 0 © 0 © 0 © 0 © 0 © 0 © 0	<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	© 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9	State and local receives or general sales to State and local personal property taxes	o if married filing separate 5e, column B. column A in line 5e, column to you on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5	© 2,446  © 0  © 0  © 0  © 0  © 0  © 0  © 0  ©	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li></ul>	© © © © © © ©

		A	В	C	D	E
Sect	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)		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 incom- 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	•	•			
j	Housing deduction from federal Form 255524j	•	•			
ı	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
2	Other adjustments. List type and amount.					
(	●24z	•	•	•	•	<ul><li>•</li></ul>
5	Total other adjustments. Add line 24a hrough line 24z	•	•	•	•	•
26 /	Add line 11 through line 23 and line 25 in					
	autropromission and a second an	• • • • • • • • • • • • • • • • • • •	•	<b>⊙</b>	<b>⊙</b>	0
(	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<u> </u>	<b>0</b>	<u>033,500</u>	<u> </u>	<u> </u>
Dav	t III Adjustments to Federal Itemized Dedu	etione		A Federal Amounts	Subtractions	C Additions
	k the box if you did NOT itemize for federal but wil			(from federal Schedule A (Form 1040)	See instructions	See Instructions
	ical and Dental Expenses See instructions.				1	1
1	Medical and dental expenses		1			
	Enter amount from federal Form 1040 or 1040-		2			
3	Multiply line 2 by 7.5% (0.075)					
4	Subtract line 3 from line 1. If line 3 is more tha	n line 1, enter 0		<ul><li>•</li></ul>		<ul><li>•</li></ul>
Taxe	s You Paid				•	
5a	State and local income tax or general sales tax	8S		•	<u></u>	<b>—</b>
5Ь	State and local real estate taxes			2.446	2.446	
5с	State and local personal property taxes					
	Add line 5a through line 5c					
	Enter the smaller of line 5d or \$10,000 (\$5,000)					
	Enter the amount from line 5a, column B in line					
	Enter the difference from line 5d and line 5e, co	umn A in line 5e, colu	mn C 5e	•	•	•
6	Other taxes. List type		6	<b>●</b>		<ul><li>●</li></ul>
7	Add line 5e and line 6		7	(●		<b>●</b>
nter	est You Paid			10		
Ba	Home mortgage interest and points reported to	-		<u> </u>		<u> </u>
86	Home mortgage interest not reported to you or			<u> </u>		<b>●</b>
3 <b>c</b>	Points not reported to you on federal Form 109			•		•
3d	Reserved for future use			_		
Be	Add line 8a through line 8c			<u> </u>	<u> </u>	<u> </u>
)	Investment interest			<u> </u>	<b>⊚</b>	<b>⊙</b>
10	Add line 8e and line 9		10	•	⊚	•
	to Charity					
	Gifts by cash or check			<u> 75</u>		<u> </u>
12	Other than by cash or check			<u> </u>	<u> </u>	<u>•</u>
13	Carryover from prior year			<u> </u>	<b>⊙</b>	•
14	Add line 11 through line 13		14	<b>⊚</b> 75	( <b>(</b> )	•

Pa	rt III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See Instructions	C Additions See Instructions
Cas	ualty a	nd Theft Losses	•		
15		alty or theft loss(es) (other than net qualified disaster losses).			
_	Attacl	h federal Form 4684. See instructions	i ⊚	●	●
Oth	er Item	ized Deductions			
16		—from list in federal instructions18	•	7	•
17	Add li	ines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<b>i 0 2,521</b>	2.446	•
18	Total.	. Combine line 17 column A less column B plus column C			75
Job	Expen	ses and Certain Miscellaneous Deductions			
19		mbursed employee expenses: job travel, union dues, job education, etc.  h federal Form 2106 if required. See instructions			
20	Tax p	reparation fees			
21	Other	expenses: investment, safe deposit box, etc. List type   21			
22	Add li	ine 19 through line 21			
23	Enter	amount from federal Form 1040 or 1040-SR, line 11			
24	Multip	ply line 23 by 2% (0.02). If less than zero, enter 0			
25	Subtr	act line 24 from line 22. If line 24 is more than line 22, enter 0.			
26	Total	Itemized Deductions. Add line 18 and line 25.			75
27	Other	adjustments. See instructions. Specify.		<b>©</b> 27	
28	Comb	oine line 26 and line 27.			
29	ls you	ur federal AGI (Form 540NR, line 13) more than the amount shown below for your f	iling status?		
	•	Single or married/RDP filing separately			
		Head of household			
		Married/RDP filing jointly or qualifying surviving spouse/RDP			
	No. T	ransfer the amount on line 28 to line 29.	414,515		
				_	
		Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54)	ONR), line 29		
30	Enter	the larger of the amount on line 29 or your standard deduction shown below:			
			. \$5,363		
		Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$10,726		5.363
D-	+ IV	California Tavahle Income			
_					
		rnia AGI. Enter your California AGI from Part II, line 27, column E			
		your deductions from line 30 tion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry			
		ir places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			
4		rnia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			
5		rnia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N			
	zего, е	inter -0-			

		A	В	C	D	E
Sect	tion 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 earmed or received as a CA resident and incom- 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	•	•			
	j Housing deduction from federal Form 255524j	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
ğ	z Other adjustments. List type and amount.					
3		•	•	•	•	•
5	Total other adjustments. Add line 24a		•	•	•	•
26	through line 24z			792		
	each column, A through E 26		●	⊚	•	•
21	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	$\odot$ 25,000	• 0	$\odot$ 33,500	<b>58,500</b>	<b>6</b> 50,2
	rt III Adjustments to Federal Itemized Dedu			A Federal Amounts	D Subtractions	Additions
	ck the box if you did NOT itemize for federal but wil lical and Dental Expenses See instructions.	itemize for California .		A Federal Amounts (from tederal Schedule A (Form 1040)	D See Instructions	G See Instructions
1	Medical and dental expenses					
2	Enter amount from federal Form 1040 or 1040-	SR, line 11			Ĭ	Ĭ
3	Multiply line 2 by 7.5% (0.075)		3			
4	Subtract line 3 from line 1. If line 3 is more tha	n line 1, enter 0				•
	es You Paid			0.440	1 - 0 440	
	State and local income tax or general sales tax			<u> 2,446</u>	<b>⊚</b> 2,446	
	State and local real estate taxes			(●		1
5e	State and local personal property taxes			-		20
	ctate and road personal property taxes		50			
5d	Add line 5a through line 5c			. (O		
5d	Add line 5a through line 5c	f married filing separa				
5d	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 interesting the amount from line 5a, column B in line	f married filing separa 5e, column B.	tely) in column A.	1⊚	•	
5d	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 in the smaller of line 5a, column B in line 5a, the difference from line 5d and line 5e, column B in line 5e, column B i	f married filing separa 5e, column B. lumn A in line 5e, colu	tely) in column A.		•	0
5d 5e 6	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column taxes. List type    Other taxes. List type	f married filing separa 5e, column B. umn A in line 5e, colu	tely) in column A. mn C	• • • • • • • • • • • • • • • • • • •	<ul><li></li></ul>	•
5d 5e 6 7	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 in the smaller of line 5a, column B in line 5a, the difference from line 5d and line 5e, column B in line 5e, column B i	f married filing separa 5e, column B. umn A in line 5e, colu	tely) in column A. mn C	• • • • • • • • • • • • • • • • • • •		
5d 5e 6 7	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the first the amount from line 5a, column B in line 5d and line 5e, column the first the difference from line 5d and line 5e, column the first type   Add line 5e and line 6.	if married filing separa 5e, column B. lumn A in line 5e, colu	mn C 56	• • • • • • • • • • • • • • • • • • •	<ul><li></li></ul>	<ul><li>•</li><li>•</li></ul>
5d 5e 6 7 nte	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line 5d and line 5d and line 6.  Trest You Paid  Home mortgage interest and points reported to	if married filing separa 5e, column B. umn A in line 5e, colu	56 tely) in column A.  mn C 56		<ul><li></li></ul>	<ul><li>●</li><li>●</li></ul>
5d 5e 6 7 nte	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the first the amount from line 5a, column B in line 5d and line 5e, column the first the difference from line 5d and line 5e, column the first type   Add line 5e and line 6.	f married filing separa 5e, column B. umn A in line 5e, colu you on federal Form federal Form 1098.	5 d tely) in column A.  mn C 5 d 6 7 1098 8a		<ul><li></li></ul>	<ul><li>•</li><li>•</li></ul>
5d 5e 6 7 nte 8a 8b	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the smaller of line 5d or \$10,000 (\$5,000 is the smaller of line 5a, column B in line in the smaller of line 5d and line 5e, column B in line in the smaller of line 5d and line 5e, column B in line 5d and line 5e, column B in line 5d and line 5e, column B in line 5d and line 5e and line 6.  Home mortgage interest and points reported to Home mortgage interest not reported to you or	f married filing separa 5e, column B. lumn A in line 5e, column you on federal Form of federal Form 1098	5 dely) in column A.  mn C. 5 e  7  1098 8a  8b  8c		<ul><li></li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d 5e 6 7 nte 8a 8b	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line 5d and line 5e, column B in line 6.  Add line 5e and line 6.  rest You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 105	f married filing separa 5e, column B. lumn A in line 5e, colu you on federal Form 1 federal Form 1098	56 tely) in column A.  mn C		<ul><li></li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d 5e 6 7 Inte 3a 3b 3c 3d 3e	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the street the amount from line 5a, column B in line in the Enter the difference from line 5d and line 5e, column B in line in the street taxes. List type  Add line 5e and line 6.  Add line 5e and line 6.  Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use	f married filing separa 5e, column B. lumn A in line 5e, colu you on federal Form federal Form 1098.	56 tely) in column A.  mn C		•	© © © ©
5d 5e 6 7 inte 8a 8b 8c 8d 8e	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the state the amount from line 5a, column B in line 5d and line 5e, column B in line 6 in line 5d and line 5e, column B in line 6 in line 8 in line 8d	f married filing separa 5e, column B. lumn A in line 5e, colu you on federal Form 1 federal Form 1098.	56 tely) in column A.  mn C 56 7 1098 88 86 86		•	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>
5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the street the amount from line 5a, column B in line in the Enter the difference from line 5d and line 5e, column B in line in the street that it type Add line 5e and line 6.  Frest You Paid  Home mortgage interest and points reported to you or Points not reported to you on federal Form 10s Reserved for future use  Add line 8a through line 8c.  Investment interest.	f married filing separa 5e, column B. lumn A in line 5e, colu you on federal Form 1 federal Form 1098.	56 tely) in column A.  mn C 56 7 1098 88 86 86		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the street the amount from line 5a, column B in line in the street the difference from line 5d and line 5e, column B in line in the street the difference from line 5d and line 5e, column B in line in the street the difference from line 5d and line 5e, column in the street the street the street in the street the street in the street the street in the str	if married filing separa 5e, column B. umn A in line 5e, colu you on federal Form 1 federal Form 1098.	56 tely) in column A.  mn C 56		<ul><li>●</li><li>●</li><li>●</li><li>●</li></ul>	© © © © © © ©
5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9 10 Gifts	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the street the amount from line 5a, column B in line in the street the difference from line 5d and line 5e, column B in line in the street the difference from line 5d and line 5e, column B in line in the street that it is the s	f married filing separa 5e, column B. umn A in line 5e, colu o you on federal Form of federal Form 1098	5 dely) in column A.  mn C. 5 dely  1098 8s  8de 8de  10		<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	© © © © © © ©
5d 5e 6 7 Inte 8a 8b 8c 8d 8e 9	Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,000 is the smaller of line 5d or \$10,000 (\$5,000 is the smaller of line 5d or \$10,000 (\$5,000 is the smaller of line 5d or \$10,000 is the smaller of line 5d or	f married filing separa 5e, column B. lumn A in line 5e, colu you on federal Form 1 federal Form 1098.	56 tely) in column A.  mn C. 56 1098 86 86 86 10 10 11		<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	© © © © © © ©

Par	rt III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See Instructions	C Additions See instructions
Cas	ualty a	nd Theft Losses	201	167	50
15		alty or theft loss(es) (other than net qualified disaster losses).	2500		0.00
	Attack	h federal Form 4684. See instructions	5 ⊙	•	•
Othe	er Item	ized Deductions		2505	e de la constante de la consta
16	Other	—from list in federal instructions1		•	•
17	Add li	ines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	<sub>7</sub>  ⊚ 2,521	<b>2,446</b>	•
18	Total.	. Combine line 17 column A less column B plus column C		1	75
Job	Expen	ses and Certain Miscellaneous Deductions			
19		mbursed employee expenses: job travel, union dues, job education, etc. h federal Form 2106 if required. See instructions	9		
20	Tax p	reparation fees	0		
21	Other	expenses: investment, safe deposit box, etc. List type  2	1		
22	Add li	ine 19 through line 21	2		
23		amount from federal Form 1040 or 1040-SR, line 11 💿	79	1	
24	Multip	ply line 23 by 2% (0.02). If less than zero, enter 0	4	L	
25	Subtr	act line 24 from line 22. If line 24 is more than line 22, enter 0.		020	
26	Total	Itemized Deductions. Add line 18 and line 25.			
27		adjustments. See instructions. Specify.			
28	Comb	oine line 26 and line 27.		@ 28	
29	ls you	r 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. T	ransfer the amount on line 28 to line 29.			
	Yes. (	Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54	ONR), line 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		5,363
Pai	rt IV	California Taxable Income			
1	Califor	rnia AGI. Enter your California AGI from Part II, line 27, column E			50,250
		your deductions from line 30		5,363	
3	Deduc	tion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry	the decimal		<b>5</b>
	to fou	r places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			J
		rnia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3		• 4	<u> </u>
5		rnia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N	IR, line 35. If less than	6	
	zего, е	nter -0-			

-		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 fi information you provided that helped the IRS detect tax law violations	or.	•			
i	Housing deduction from federal Form 2555	24j <b>(</b>	•			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	24k <b>⊙</b>			•	•
Z	Other adjustments. List type and amount.					
0	0	24z (1)	•	•		
5 To	otal other adjustments. Add line 24a prough line 24z	0	<ul><li>•</li></ul>	•	•	•
6 A	dd line 11 through line 23 and line 25 in ach column, A through E	_	•	•	<ul><li></li></ul>	<b>⊙</b>
7 To	otal. Subtract line 26 from line 10 in each olumn, A through E. See instructions	25 000	<ul><li>0</li></ul>	933 500	<b>58,500</b>	50 25
Medio 1 2	the box if you did NOT itemize for federal but cal and Dental Expenses See instructions. Medical and dental expenses			50,250	/58,500	= 0.8590
Medic 1 2 3 4	cal and Dental Expenses See instructions.  Medical and dental expenses			50,250	/58,500	= 0.8590
Medio 1 2 3 4 Taxes	cal and Dental Expenses See instructions.  Medical and dental expenses	140-SR, line 11		•	•	
Medio 1 2 3 4 5a	Medical and dental Expenses See instructions.  Medical and dental expenses	140-SR, line 11		2,446	•	
Medical 1 2 3 4 5 5 a 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	cal and Dental Expenses See instructions.  Medical and dental expenses	140-SR, line 11		2,446	•	
1 2 3 4 5a 5a 5b 5c 5c	cal and Dental Expenses See instructions.  Medical and dental expenses		5a 5	2,446 0	•	
Media 1 2 3 4 5a 5a 5b	cal and Dental Expenses See instructions.  Medical and dental expenses	M40-SR, line 11		2,446 0	•	
Media 1 2 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	cal and Dental Expenses See instructions.  Medical and dental expenses	M40-SR, line 11		2,446 0	•	
Media 1 2 3 4 4 5axes 5a 5b 5c 5c	cal and Dental Expenses See instructions.  Medical and dental expenses	M40-SR, line 11		2,446 0 10	<ul><li>2,446</li><li>•</li></ul>	•
Media 1 2 3 3 4 5 5 5 5 5 5 5 6 6 6	Medical and Dental Expenses See instructions.  Medical and dental expenses	M40-SR, line 11		2,446 0 10 10	<ul><li>2,446</li><li>0</li><li>0</li></ul>	<ul><li>•</li><li>•</li><li>•</li></ul>
Media 1	Medical and dental expenses See instructions.  Medical and dental expenses	M40-SR, line 11		2,446 0 10	<ul><li>2,446</li><li>•</li></ul>	•
Media 1	Medical and dental expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the difference from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6.	than line 1, enter 0taxes.		2,446 0 10 10	<ul><li>2,446</li><li>0</li><li>0</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Media 1	Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5a, column B in  Enter the difference from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Home mortgage interest and points reporte	than line 1, enter 0  taxes.  00 if married filing separa ine 5e, column B. column A in line 5e, column d to you on federal Form	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10	<ul><li>2,446</li><li>0</li><li>0</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Media 1	Medical and Dental Expenses See instructions.  Medical and dental expenses	than line 1, enter 0  taxes		2,446 0 10 10 10	<ul><li>2,446</li><li>0</li><li>0</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Media 1	Medical and dental expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5d and line 5e  Other taxes. List type  Add line 5e and line 6  Home mortgage interest and points reported  Home mortgage interest not reported to you on federal Form	than line 1, enter 0  taxes.  00 if married filing separa ine 5e, column B. column B. column B. do to you on federal Form u on federal Form 1098.		2,446 0 10 10 10 10 10 10 10 10 10	<ul><li>2,446</li><li>0</li><li>0</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Media 1	Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5a, column B in  Enter the difference from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Best You Paid  Home mortgage interest and points reported  Home mortgage interest not reported to you on federal Form  Reserved for future use	M40-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10 10 10 10 10 10	<ul><li>2,446</li><li>0</li><li>0</li><li>0</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li></ul>
Media 1	Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5a, column B in  Enter the difference from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Best You Paid  Home mortgage interest and points reported to you points not reported to you on federal Form Reserved for future use  Add line 8a through line 8c.	M40-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10 10 10 10 10 10	<ul><li>2,446</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li></ul>
Media	Medical and Dental Expenses See instructions.  Medical and dental expenses  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Home mortgage interest and points reported  Home mortgage interest not reported to you on federal Form  Reserved for future use  Add line 8a through line 8c.  Investment interest.	than line 1, enter 0  taxes.  00 if married filing separa ine 5e, column B. column B. column B. rolumn B. column B. rolumn B. rolum	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10 10 10 10 10 10	<ul> <li>2,446</li> <li>0</li> <li>0</li> <li>0</li> <li>0</li> <li>0</li> <li>0</li> <li>0</li> <li>0</li> <li>0</li> </ul>	<ul> <li>O</li> <li>O&lt;</li></ul>
Media 1	Medical and dental expenses See instructions.  Medical and dental expenses.  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075).  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes.  State and local personal property taxes.  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Best You Paid  Home mortgage interest and points reported to you points not reported to you on federal Form  Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.	than line 1, enter 0  taxes.  00 if married filing separa ine 5e, column B. column B. column B. rolumn B. column B. rolumn B. rolum	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10 10 10 10 10 10	<ul><li>2,446</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li></ul>
Media 1	cal and Dental Expenses See instructions.  Medical and dental expenses.  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075).  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local personal property taxes.  State and local personal property taxes.  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Best You Paid  Home mortgage interest and points reported to you on federal Form  Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.  Investment interest.  Add line 8e and line 9.	M40-SR, line 11	1098 88	2,446 0 10 10 10 10 10 10 10 10 10	<ul> <li>2,446</li> <li>0</li> <l< td=""><td><ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul></td></l<></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Media 1	Medical and dental expenses See instructions.  Medical and dental expenses.  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075).  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local real estate taxes.  State and local personal property taxes.  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6.  Set You Paid  Home mortgage interest and points reported  Home mortgage interest not reported to you  Points not reported to you on federal Form  Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8a and line 9.  to Charity  Gifts by cash or check.	M40-SR, line 11	1098 88 86	2,446 0 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	<ul> <li>2,446</li> <li>0</li> <l< td=""><td><ul> <li>O</li> <li>O&lt;</li></ul></td></l<></ul>	<ul> <li>O</li> <li>O&lt;</li></ul>
Media 1	cal and Dental Expenses See instructions.  Medical and dental expenses.  Enter amount from federal Form 1040 or 10  Multiply line 2 by 7.5% (0.075).  Subtract line 3 from line 1. If line 3 is more  You Paid  State and local income tax or general sales  State and local personal property taxes.  State and local personal property taxes.  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5,0  Enter the amount from line 5d and line 5e  Other taxes. List type   Add line 5e and line 6  Best You Paid  Home mortgage interest and points reported to you on federal Form  Reserved for future use.  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9.  Investment interest.  Add line 8e and line 9.	M40-SR, line 11	1098 88 86 86	2,446 0 10 10 10 10 10 10 10 10 10	<ul> <li>2,446</li> <li>0</li> <l< td=""><td><ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul></td></l<></ul>	<ul><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><li>O</li><l< td=""></l<></ul>

Pa	rt III	Adjustments to Federal Itemized Deductions	A Federal Amounts (from federal Schedule A	B Subtractions See instructions	C Additions See instructions
0		Continued	(Form 1040))		
		nd Theft Losses	T	<u> </u>	
15		alty or theft loss(es) (other than net qualified disaster losses). h federal Form 4684. See instructions			
OIL			i ●	<b>⊙</b>	⊚
16		ized Deductions :from list in federal instructions		•	•
17		ines 4, 7, 10, 14, 15, and 16 in columns A, B, and C			
	Auu I	1185 4, 7, 10, 14, 13, and 10 III Coldinis A, 5, and 6	2,321	2,440	
18	Total.	. Combine line 17 column A less column B plus column C			75
Job	Expen	ses and Certain Miscellaneous Deductions			
19		imbursed employee expenses: job travel, union dues, job education, etc. h federal Form 2106 if required. See instructions			
20	Тах р	reparation fees			
21	Other	expenses: investment, safe deposit box, etc. List type    21			
22	Add li	ine 19 through line 21	2		
23	Enter	amount from federal Form 1040 or 1040-SR, line 11 🗨		ı	
24	Multip	ply line 23 by 2% (0.02). If less than zero, enter 0	1		
25	Subtr	ract line 24 from line 22. If line 24 is more than line 22, enter 0.			
26	Total	Itemized Deductions. Add line 18 and line 25.			75
27	Other	adjustments. See instructions. Specify.			
28	Comb	oine line 26 and line 27.			
29	ls you	ur federal AGI (Form 540NR, line 13) more than the amount shown below for your f	iling 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. T	ransfer the amount on line 28 to line 29.			
	Yes.	Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54)	ONR), line 29		
30	Enter	the larger of the amount on line 29 or your standard deduction shown below:			
00	Liller	Single or married/RDP filing separately. See instructions.	¢5 262		
		Married/RDP filing jointly, head of household, or qualifying	. 90,000		
		surviving spouse/RDP	\$10,726		5,363
Pa	rt IV	California Taxable Income			
1	Califo	rnia AGI. Enter your California AGI from Part II, line 27, column E		1	50,250
		your deductions from line 30		<b>5,363</b>	_
3	Deduc	tion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry	the decimal	0 8590	<b>1</b>
		ir places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			J
		rnia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3		4_	
b		rnia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540Ni	rt, line 35. It less than		
	zero, e	enter -0			
		F0.0F0/F0.F00.0.0	700		

50,250/58,500 = 0.8590

			T		
Part I	Adjustments to Federal Itemized Continued	1 Deductions	A Federal Amounts (from federal Schedule / (Form 1040))	B Subtractions See Instructions	C Additions See Instructions
Casualt	y and Theft Losses				
15 Ca	sualty or theft loss(es) (other than ne	t qualified disaster losses).			
Att	tach federal Form 4684. See instruction	ons	15 💿	•	<ul><li>•</li></ul>
Other It	emized Deductions				
16 Ot	her—from list in federal instructions.		16 💿	•	<ul><li>O</li></ul>
17 Ad	d lines 4, 7, 10, 14, 15, and 16 in col-	umns A, B, and C	17 <b>©</b> 2.521	<b>2.446</b>	<ul><li>O</li></ul>
			,	•	
18 To	tal. Combine line 17 column A less co	olumn B plus column C			75
Job Exp	enses and Certain Miscellaneous De	eductions			
19 Un	reimbursed employee expenses: job t	travel union dues job education etc		7	
		e instructions	10		
				- 1	
20 Ta:	x preparation fees		20	_	
				1	
21 Ot	her expenses: investment, safe depos	it box, etc. List type	21	_	
22 Ad	ld line 19 through line 21		22		
				-	
23 En	ter amount from federal Form 1040 o	r 1040-SR, line 11 🔘			
24 Mu	ultiply line 23 by 2% (0.02). If less tha	un zero, enter 0	24	]	
25 Su	btract line 24 from line 22. If line 24 i	s more than line 22, enter 0.			
26 To	tal Itemized Deductions. Add line 18	and line 25.		@ 26	75
				_	
27 Ot	her adjustments. See instructions. Sp	ecify. 📵		<u>@ 27</u>	
28 Co	mbine line 26 and line 27			@ 28	
29 Is		13) more than the amount shown below for you	-		
	Single or married/RDP fi	ling separately	\$237,035		
	Head of household		\$355,558		
	Married/RDP filing jointly	y or qualifying surviving spouse/RDP	\$474,075		
No	. Transfer the amount on line 28 to lin	ne 29.			
v-	- Complete the Herriand Deductions	Wordshoot in the instructions for Cabadala CA (C	40MD) E 00		
18	s. Complete the itemized Deductions	Worksheet in the instructions for Schedule CA (5	HUNIN), IINB ZV	929	
30 En	ter the larger of the amount on line ?	29 or your standard deduction shown below:			
	Single or married/RDP fi	ling separately. See instructions	\$5,363		
		y, head of household, or qualifying		_	E 262
	surviving spouse/RDP .		. \$10,726		5,363
Dort I	V California Taxable Income				
		from Part II. line 27, solumn E			50,250
	•	from Part II, line 27, column E			<u> </u>
	•	e 27, column E by Part II, line 27, column D. Car	ny the desimal	•	
	_	in 1.0000, enter 1.0000. If less than zero, enter -(	)	<u>0 8590</u>	
		s. Multiply line 2 by the percentage on line 3			4,607
		4 from line 1. Transfer this amount to Form 540			<del></del>
zero	o, enter -0			9 5	
		5,363 x .8590 =	= 4.607		
		5,555 X 1555	.,001	le CA (540NR) 2	023 Side 5

Par	t III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See Instructions	C Additions See Instructions
ası	ualty and Theft Losses			
5	Casualty or theft loss(es) (other than net qualified disaster losses).			
	Attach federal Form 4684. See instructions	•	•	<ul><li>•</li></ul>
the	er Itemized Deductions			
6	Other—from list in federal instructions	<ul><li></li></ul>	•	<ul><li></li></ul>
7	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	~	2,446	<u></u>
8	Total. Combine line 17 column A less column B plus column C	,	•	
ob	Expenses and Certain Miscellaneous Deductions			
9	Unreimbursed employee expenses: job travel, union dues, job education, etc.  Attach federal Form 2106 if required. See instructions			
0	Tax preparation fees			
1	Other expenses: investment, safe deposit box, etc. List type   21			
2	Add line 19 through line 21			
3	Enter amount from federal Form 1040 or 1040-SR, line 11		1	
4	Multiply line 23 by 2% (0.02). If less than zero, enter 0			
5	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.			
6	Total Itemized Deductions. Add line 18 and line 25.			75
7	Other adjustments. See instructions. Specify.		<u>@ 27</u>	
3	Combine line 26 and line 27.			
)	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your fili	ing status?		
	Single or married/RDP filing separately	37,035		
	Head of household	55,558		
	Married/RDP filing jointly or qualifying surviving spouse/RDP \$4	74.075		
	No. Transfer the amount on line 28 to line 29.	,		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540N	NR), line 29		
)	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		5,363
ar	t IV California Taxable Income			
	California AGI. Enter your California AGI from Part II, line 27, column E		E 202	50,250
	Enter your deductions from line 30		<b>5,363</b>	-
	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the		8590	
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0			4 607
	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			4,607
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR,			AE C40
	zero, enter -0			<u>45,643</u>

# ?????? Questions?

TAXABLE YEAR

2023

#### California Nonresident or Part-Year Resident Income Tax Return

540NR

	Ch	eck here if t	this	is an AMEN	DED	return.	F	iscal ye	ear filers only: En	iter month of	year en	d: month	_ year 2024.
Your f					Initial	Last name				Suffix	Your SS	N or ITIN	
S	<u>A</u>	<u>NDY</u>			Ш	<b>EGG</b>	<u> </u>				123	<u>3-45-678</u>	<u>89</u>
if join	tax r	etum, spouse's	/RDF	s first name	Initial	Last name				Suffix	Spouse	's/RDP's SSN or ITIN	
					Ш						]		
Addit	onal I	information (see	e Inst	ructions)								PBA code	_
Stree	addr	ress (number ar	nd st							Apt. no/ste. r	10.	PMB/private malibo	x RP
1	<u>12</u>	<u> 2 OC</u>	E	<u>AN L</u>	<u> </u>	<u>VE</u>							_
City (	f you	have a foreign			ctions)					State	ZIP code		$\neg \parallel \perp$
S	<u>A</u>	<u>n die</u>	<u>=(</u>	<del>j</del> 0						CA		<u>92108                                    </u>	
Foreig	jn co	untry name					Foreign	province/s	state/county			Foreign postal code	
عو		Your DOB (r	mm/	dd/yyyy)					Spouse's/RDP's	DOB (mm/dd/	уууу)		
Date of Birth	•	05/22	7/1	989				•					
	_				:\				Constant (DDD)		- it	£:\	
Prior Name		Your prior n	ame	(see instruct	ions)				Spouse's/RDP's	prior name (se	e instruc	tions)	
۵ž	•							•					
		If your Calif	ornis	filing etatue	ie diffe	arent from you	ır fadaral	filing et	atus, check the box	v hara			
				i iiiiiy status	is unit	arciil iroiii yol	_						
	1	Singl	le			4	He	ad of ho	usehold (with qua	lifying person).	. See ins	tructions.	_
Filing Status	2	Marr	ied/F	RDP filing join	ntly (ev	ven if 5	Qu	alifying	surviving spouse/l	RDP. Enter year	r spouse	/RDP died.	
正器		1 1		spouse/RDP					<u> </u>	•	•		Ī
		See i	nstr	uctions.			Se	e instruc	ctions.				
	3	Marr	ied/F	RDP filing sep	paratel	y. Enter spous	e's/RDP's	SSN or	ITIN above and fu	II name here			
		<u> </u>				· ·							
	6	If someone	can	claim you (or	yours	spouse/RDP) a	as a depe	ndent, c	heck the box here.	See instr	• 6	i 🗌	
•	For	line 7, line 8,	line	9, and line 10	): Mult	iply the numbe	er you ent	ter in the	box by the pre-pri	nted dollar amo	ount for t	hat line.	dellers selv
	7					or 4 above, ent						Whole	dollars only
	_								nstructions.	X \$144	<b>=⊚</b> \$		144
	8					are visually im . See instructi		nter 1;		X \$144	<b>@</b> \$		
	9					) are 65 or old		1:		X \$144	= 🛡 🐧		
	-	if both are 6	5 or	older, enter 2	. See i	nstructions				X \$144	<b>=⊚</b> \$		
ons	10	Dependents	: Do	not include Dependent 1	yourse	lf or your spo	use/RDP	Depende	ent 2		Depen	dent 3	
Exemptions		First Name						_					
ă.			⊚				●				•		
ш.		Last Name	•				•				•		
		SSN. See	_				<b>=</b> `						
		Instructions.	•				•			(			
		Dependent's relationship	•							(	•		
		to you	Ŭ							7			
	Total	dependent e	xem	ptions					● 10 🖳	X \$446 =	●\$		0
_													

SANDY EGGO Your SSN or ITIN: 123456789 144 @ 11 \$ 12 Total California wages from your federal 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR). Fotal Taxable Income Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, 17 Adjusted gross income from all sources. Combine line 15 and line 16... 18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, ① 19 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: FTB 3800 FTB 3803 32 CA adjusted gross income from Schedule CA 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5..... CA Taxable Income CA Exemption Credit Percentage. Divide line 35 by line 19. CA Prorated Exemption Credits. Multiply line 11 by line 38. 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 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506..... • 50 Credit for joint custody head of household. . 00 .00 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. 

a Employee's social security number	OMB No. 15/	5-0008		
	OMB NO. 154		2 Federal income tax withheld	
	25,000			
and ZIP code		3 Social security wages	4 Social security tax withheld	
h Institute		5 Medicare wages and tips	6 Medicare tax withheld	
Ca 92037		7 Social security tips	8 Allocated tips	
		9	10 Dependent care benefits	
nitial Last name	Suff.	11 Nonqualified plans	12a	
ggo		13 Statutory Retirement Third-party sick pay	12b	
ean Drive		14 Other	12c	
70 Ca 02108			12d	
jo, ca 32 100			d d	
16 State wages, tips, etc. 30,000	17 <b>2</b> 3 te in pr	18 Local wages, tips, etc.	19 Local income tax 20 Locality	
89				
and Tax Statement	203	Department of	the Treasury-Internal Revenue S	
THE RESIDENCE OF THE PARTY OF T				
Doy 40:				
California Wa	ges			
	123-45-6789 ber (EIN) 0 and ZIP code  h Institute Ca 92037  hitial Last name  ggo ean Drive go, Ca 92108  code umber 16 State wages, tips, etc. 30,000  89 and Tax Statement Local Tax Department  Box 16:	123-45-6789  Der (EIN)  and ZIP code  h Institute Ca 92037  Dean Drive Code Code Code Code Code Code Code Cod	123-45-6789  ber (EIN)  and ZIP code  1 Wages-sps_wither componential  5 Medicare wages and tips  5 Medicare wages and tips  7 Social security tips  9  nitial Last name  Suff. 11 Nonqualified plans  13 Statutory Pakin Suff. 14 Other  14 Other  15 State wages, tips, etc. 17 State in prompt are 18 Local wages, tips, etc. 13.0,000 12,4446  18 Local wages, tips, etc. 17 State in prompt are 18 Local wages, tips, etc. 19 State w	

You	ır naı	me: SANDY EGGO Your SSN or ITIN: 123456789	100	50 	
	11	Exemption amount: Add line 7 through line 10	1	14 \$ 14	44
_	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	10	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11			00
0		California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	• 13		00
E 0		Part II, line 27, column B	• 14		.00
ple In		Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15		.00
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16		.00
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16.	• 17		.00
		Enter the larger of: Your California itemized deductions from Schedule CA (540NR),			
	40	Part III, line 30; OR Your California standard deduction. See instructions	<ul><li>18</li></ul>		. 00
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-	• 19		.00
040			0		
	31	Tax. Check the box if from:		·	
		● FTB 3800 ● FTB 3803	<b>a</b> 21		. 00
	32	CA adjusted gross income from Schedule CA			
		(540NR), Part IV, line 1	.00		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35		.00
come	36	CA Tax Rate. Divide line 31 by line 19		<u>,                                    </u>	
ole Ir	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊚ 37		.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000			
O	39				
		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
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.			
	51	Attach form FTB 3506.  Credit for joint custody head of household.	• 50		.00
NO.	91	See instructions	.00		
Special Credits					
2	52		.00		
80 ia	53	See instructions	.00		
Sp	54	Credit percentage. Enter the amount from line 38 here.	- 22		
	0.00	If more than 1, enter 1.0000. See instructions		990	V CAME
	55	Credit amount. See instructions	• 55		.00

		A	В	C	D	E
Sect	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)		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	Attorney fees and court costs you paid in connection with an award from the IRS information you provided that helped the IRS detect tax law violations	or	•			
j	Housing deduction from federal Form 2555	24j <b>③</b>	•			
1	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	1 20			•	•
7	z Other adjustments. List type and amount.					
(	<b>●</b>	24z 💿	•	•	•	•
25 t	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	0		•	•	•
27	Total. Subtract line 26 from line 10 in each column, A through E. See instructions	27 <b>⊚25,000</b>	0	<b>33,500</b>	©58.500	<b>950.25</b> 0
3 "	institutional and the businesses of the central state of the Miles of	· · · · · · · · · · · · · · · · · · ·		A Federal Amounts		C Additions
	t III Adjustments to Federal Itemized D k the box if you did NOT itemize for federal bu	t will itemize for California		A (from federal Schedule A (Form 1040)	D See instructions	See Instructions
	ical and Dental Expenses See instructions					
	Medical and Dental Expenses See instructions  Medical and dental expenses	-		i		
Med 1						
Med 1	Medical and dental expenses	040-SR, line 11		2		
Med 1 2	Medical and dental expenses	040-SR, line 11		2 2 3 1 •		•
Med 1 2 3 4 Taxe	Medical and dental expenses	040-SR, line 11		10		•
Med 1 2 3 4 Taxe	Medical and dental expenses	040-SR, line 11			•	•
Med 1 2 3 4 Taxe 5a 5b	Medical and dental expenses				•	•
1 2 3 4 Taxe 5a 5b 5c	Medical and dental expenses	040-SR, line 11	50 51 51		•	•
1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses	040-SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses	040-SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses	040-SR, line 11  o than line 1, enter 0				
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e	Medical and dental expenses	040-SR, line 11			<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>•</li><li>•</li><li>•</li></ul>
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e	Medical and dental expenses	040-SR, line 11  o than line 1, enter 0	50 50 50 50 stely) in column A.		<ul><li>●</li><li>●</li></ul>	<ul><li>●</li><li>●</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7	Medical and dental expenses	040-SR, line 11  o than line 1, enter 0	50 50 50 50 stely) in column A.		•	•
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7	Medical and dental expenses  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type   Add line 5e and line 6.	040-SR, line 11	56 50 50 stely) in column A.		<ul><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter	Medical and dental expenses.  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5; Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type  Add line 5e and line 6	040-SR, line 11			<ul><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med 1 2 3 4 Taxe 5a 5b 5c 5d 7 Inter 8a	Medical and dental expenses	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		<ul><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 7 Inter 8a	Medical and dental expenses	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		<ul><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 7 Inter 8a 8b 8c	Medical and dental expenses.  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more s You Paid  State and local income tax or general sales State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type ①  Add line 5e and line 6  rest You Paid  Home mortgage interest and points report Home mortgage interest not reported to you	040-SR, line 11  040-SR, line 11  e than line 1, enter 0  taxes	56 56 56 56 57 58 58 1098 88		<ul><li>●</li><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e  6 7 Inter 8a 8b 8c 8d	Medical and dental expenses  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type   Add line 5e and line 6  rest You Paid  Home mortgage interest and points report Home mortgage interest not reported to you Points not reported to you on federal Form Reserved for future use	040-SR, line 11	56 56 56 56 stely) in column A.  1098 88 88 88		<ul><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 7 Inter 8a 8b 8c 8d 8e	Medical and dental expenses  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local personal property taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type   Add line 5e and line 6  rest You Paid  Home mortgage interest and points report Home mortgage interest not reported to you Points not reported to you on federal Form Reserved for future use  Add line 8a through line 8c.  Investment interest.	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		<ul><li>●</li><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10	Medical and dental expenses  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local personal property taxes  State and local personal property taxes  Add line 5a through line 5c  Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type   Add line 5e and line 6  rest You Paid  Home mortgage interest and points report Home mortgage interest not reported to you Points not reported to you on federal Form Reserved for future use  Add line 8a through line 8c.	040-SR, line 11  040-SR, line 11  1	56 56 56 56 56 56 56 56 56 56 56 56 56 5		<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10	Medical and dental expenses  Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local real estate taxes  State and local personal property taxes  Add line 5a through line 5c.  Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type  Add line 5e and line 6  rest You Paid  Home mortgage interest and points report Home mortgage interest not reported to you Points not reported to you on federal Form Reserved for future use  Add line 8a through line 8c.  Investment interest.  Add line 8e and line 9	040-SR, line 11	56 56 56 56 57 58 58 1098 88 88		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>
Med  1 2 3 4  Taxe 5a 5b 5c 5d 5e  6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts	Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more is You Paid  State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e Other taxes. List type Add line 5e and line 6  rest You Paid  Home mortgage interest and points report Home mortgage interest not reported to yo Points not reported to you on federal Form Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9  it o Charity  Gifts by cash or check	040-SR, line 11	1098 88		<ul><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li><li>●</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><l< td=""></l<></ul>
Med  1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts 11	Medical and dental expenses	040-SR, line 11  than line 1, enter 0  taxes.  000 if married filing separaline 5e, column B.  to column A in line 5e, column B.	1098 88		<ul><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li><li>•</li></ul>	<ul><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li><li>0</li></ul>

Your name: SANDY EGGO Your SSN or ITIN: 123456789

	11	Exemption amount: Add line 7 through line 10	<b>•</b>	11 \$
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000 .00
ne	14			
Total Taxable Income		Part II, line 27, column B	• 4	0
<u>=</u>	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	.00
xab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	10	
E		line 27, column C	<ul><li>16</li></ul>	.00
Δg	17	Adjusted gross income from all sources. Combine line 15 and line 16.	• 17	.00
		Enter the larger of: Your California itemized deductions from Schedule CA (540NR),		
		Part III, line 30; OR Your California standard deduction. See instructions	<ul><li>18</li></ul>	.00
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-	• 19	.00
	31	Tax. Check the box if from:		
		● FTB 3800 ● FTB 3803	• 31	.00
	32	CA adjusted gross income from Schedule CA		
		(540NR), Part IV, line 1	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
ше				
ğ	36	CA Tax Rate. Divide line 31 by line 19		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	.00
axat	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
¥	30	If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	@ nn	.00
		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
		Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTR 5870A		.00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	50	Attach form FTB 3506.	• 50	.00
_	51		.00	
dits		See instructions	.00	
ဦ	52		. 00	
Special Credits	53	Credit for senior head of household. See instructions	.00	
Spe	54	Credit percentage. Enter the amount from line 38 here.	. 00	
	-	If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	33	Uttuit ainvant. 300 instructions	- 55	

		A	В	C	D	E
Sect	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)		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)
	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	•	•			
	j Housing deduction from federal Form 2555	•	•			
	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•		9	•	•
5	Other adjustments. List type and amount.					
	●24z	•	•	•	•	•
	Total other adjustments. Add line 24a through line 24z	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in			0	0	
	each column, A through E		•		9	•
LI	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<u> </u>	<ul><li>0</li></ul>	<b>533,500</b>	<b>58,500</b>	<b>● 50,25</b>
Med 1	lical and Dental Expenses See instructions.  Medical and dental expenses			1		
2	Enter amount from federal Form 1040 or 1040-			,		
3	Multiply line 2 by 7.5% (0.075)			3		
4	Subtract line 3 from line 1. If line 3 is more tha	n line 1, enter 0			(E)	•
Taxe	es You Paid			Y453	-1000	
	State and local income tax or general sales taxe			• <u>•</u>	<b>⊙</b>	
	State and local real estate taxes				1011	
	State and local personal property taxes				8	8
	Add line 5a through line 5c			<b>1</b>		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000) Enter the amount from line 5a, column B in line		tely) in column A.			
	Enter the difference from line 5d and line 5e, col		mn C 56	•	•	•
6	011 1 1:11	Idilili A ili ilile 3e, cold		0	<u></u>	<u></u>
7	Add line 5e and line 6			· •	ŏ	ŏ
Inte	rest You Paid					
8a	Home mortgage interest and points reported to	you on federal Form	109888	•	ž.	•
ВЬ	Home mortgage interest not reported to you or	n federal Form 1098	81	•	88	•
Bc	Points not reported to you on federal Form 109	98		•		•
Bd	Reserved for future use		80			3,5-2.5
Be	Add line 8a through line 8c		CONTRACTOR OF THE PROPERTY.	•	<ul><li>•</li></ul>	<ul><li>•</li></ul>
9	Investment interest			●	<ul><li></li></ul>	<ul><li>•</li></ul>
10	Add line 8e and line 9		10	•	⊚	•
	s to Charity					10
11	Gifts by cash or check			<u> </u>		<u>•</u>
12	Other than by cash or check			2 💿	<u>•</u>	<u>•</u>
13	Carryover from prior year					<u>•</u>
14	Add line 11 through line 13			<b>!</b> ⊚	<ul><li>•</li></ul>	•

SANDY EGGO Your SSN or ITIN: 123456789 Your name: 144 12 Total California wages from your federal 30,000 .00 25.000 13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 . . . . . . . 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR). 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. **25,000** 15 16 California adjustments – additions. Enter the amount from Schedule CA (540NR). Part II. 33.500 line 27, column C 00 17 Adjusted gross income from all sources. Combine line 15 and line 16... Enter the larger of: Your California itemized deductions from Schedule CA (540NR), 00 18 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, .00 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: FTB 3800 32 CA adjusted gross income from Schedule CA 00 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5..... CA Taxable Income 00 CA Exemption Credit Percentage. Divide line 35 by line 19. CA Prorated Exemption Credits. Multiply line 11 by line 38. CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... 

 40 00 00 Tax. See instructions. Check the box if from: Schedule G-1 .00 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506..... 50 Credit for joint custody head of household. 00 00 52 Credit for dependent parent. See instructions. . . . ● 52 Credit for senior head of household. See instructions..... • 53 54 Credit percentage. Enter the amount from line 38 here.

SANDY EGGO Your SSN or ITIN: 123456789 Your name: 144 12 Total California wages from your federal 30,000 ... **25.000** 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 25.000 15 16 California adjustments – additions. Enter the amount from Schedule CA (540NR). Part II. 33.50 00 17 Adjusted gross income from all sources. Combine line 15 and line 16... Enter the larger of: Your California itemized deductions from Schedule CA (540NR), 00 18 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, .00 • 19 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: FTB 3800 32 CA adjusted gross income from Schedule CA 00 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5..... CA Taxable Income 00 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36..... CA Exemption Credit Percentage. Divide line 35 by line 19. CA Prorated Exemption Credits. Multiply line 11 by line 38. CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... 

40 00 00 Tax. See instructions. Check the box if from: Schedule G-1 .00 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506..... 50 Credit for joint custody head of household. 00 00 52 Credit for dependent parent. See instructions. . . . ● 52 Credit for senior head of household. See instructions..... • 53 54 Credit percentage. Enter the amount from line 38 here. 

You	ır nar	me: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	11 \$	144
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000 .00
ome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0 0
e Inc	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.		25,000
Total Taxable Income	16	See instructions	15	
otalT		line 27, column C	• 16	33,500 .
ĭ	17 18	Adjusted gross income from all sources. Combine line 15 and line 16	18	<u>58,500</u>
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,		.00
_		enter -0-	● 19	.[00]
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31 L	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
ωшe	36	CA Tax Rate. Divide line 31 by line 19		
able In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<b>③</b> 37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$237,035, see instructions	<ul><li>39</li></ul>	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0		.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
lits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506.  Credit for joint custody head of household.  See instructions.  • 51	• 50	.00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	.00	
g	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions	_	
	55	Credit amount. See instructions	• 55	.00
	,	Side 2 Form 540NR 2023 333 3132233		

Par	rt III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))		abtractions se instructions	C Additions See Instructions
Casi	ualty a	nd Theft Losses	8			
15		alty or theft loss(es) (other than net qualified disaster losses).	1-			
	Attach	n federal Form 4684. See instructions	•	•		•
)the	er Item	ized Deductions				
6	Other	—from list in federal instructions	<ul><li></li></ul>	•		•
7		nes 4, 7, 10, 14, 15, and 16 in columns A, B, and C			2,446	
18	Total.	Combine line 17 column A less column B plus column C			18	75
lob	Expen	ses and Certain Miscellaneous Deductions				
9		mbursed employee expenses: job travel, union dues, job education, etc.		1		
	Attach	n federal Form 2106 if required. See instructions				
20	Tax p	reparation fees. • • 20				
1	Other	expenses: investment, safe deposit box, etc. List type  21				
2	Add li	ne 19 through line 21				
23	Enter	amount from federal Form 1040 or 1040-SR, line 11 💿		,		
4	Multip	oly line 23 by 2% (0.02). If less than zero, enter 0				
5	Subtra	act line 24 from line 22. If line 24 is more than line 22, enter 0.			⊚ 25	
6	Total	Itemized Deductions. Add line 18 and line 25.			10 26	75
7	Other	adjustments. See instructions. Specify.			<b>© 27</b>	
8	Comb	ine line 26 and line 27.			1 28	
9	ls you	r federal AGI (Form 540NR, line 13) more than the amount shown below for your fi	ling status?			
	10.723	Single or married/RDP filing separately	237.035			
		Head of household				
		Married/RDP filing jointly or qualifying surviving spouse/RDP\$				
	No. Tr	ransfer the amount on line 28 to line 29.	.,,,,,,,			
	Yes. (	Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	NR), line 29		⊚ 29	
0	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	IROSANS		⊚ 30	5,363
000	t IV	California Taxable Income				- 2
_					0.	50.250
		mia AGI. Enter your California AGI from Part II, line 27, column E	0	5	363 <sup>®</sup> 1	<u>50,250</u>
		rour deductions from line 30	A CONTRACTOR OF THE PARTY OF TH	<u> </u>	-	
3		tion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry to	0	ი . გ	590	
		r places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0		<u>~</u> , <u>~</u>	(O) 4	4,607
		mia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			4	<del>-1</del> ,00 <i>1</i>
		mia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR nter -0-	The second of the second second	1	💿 5	45,643

SANDY EGGO Your SSN or ITIN: 123456789 @ 11 \$ 12 Total California wages from your federal 30,000 .00 25,000 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Total Taxable Income 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 25,000 16 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 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), 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-19

	31	Tax. Check the box if from:
CA Taxable Income	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5
	36	CA Tax Rate. Divide line 31 by line 19
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36
	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$237,035, see instructions
	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
its	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506.  Credit for joint custody head of household.  See instructions.  50  .00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 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
	55	Credit amount. See instructions
		Side 2 Form 540NR 2023 333 3132233

# ?????? Questions?

#### 2023 California Tax Table - continued

Your T	axable Is		ne Tax For Ing Status		If Your T			Tax For		If Your T			ne Tax For Ing Status	8
t	But Not Over	1 Or 3	2 Or 5	4 Is	At Least	But Not Over	1 Or 3	Or 5	4	At Least	But Not Over	1 Or 3	2 Or 5	4
40,451	40,550	1,053	602	602	47,451	47,550	1,473	742	742	54,451	54,550	1,901	984	98
40,551 40,651		1,059	604 606	604 606	47,551 47,651	47,650 47,750	1,479	744 746	744 746	54,551 54,651	54,650 54,750	1,909	988 992	98
40,651		1,000	608	608	47,751	47,750	1,491	748	748	54,751	54,850	1,925	996	99
40,851		1,077	610	610	47,851	47,950	1,497	750	750	54,851	54,950	1,933	1,000	1,00
40,951		1,083	612	612	47,951	48,050	1,503	752	752	54,951	55,050	1,941	1,004	1,0
41,051		1,089	614	614	48,051	48,150	1,509	754	754	55,051	55,150	1,949	1,008	1,0
41,151 41,251		1,095	616 618	616 618	48,151 48,251	48,250 48,350	1,515 1,521	756 758	756 758	55,151 55,251	55,250 55,350	1,957	1,012	1,0
41,351		1,107	620	620	48,351	48,450	1,527	760	760	55,351	55,450	1,973	1,020	1,0
41,451		1,113	622	622	48,451	48,550	1,533	762	762	55,451	55,550	1,981	1,024	1,0
41,551		1,119	624	624	48,551	48,650	1,539	764	764	55,551	55,650	1,989	1,028	1,0
41,651		1,125	626 628	626	48,651	48,750	1,545	766	766	55,651	55,750	1,997	1,032	1,0
41,751 41,851		1,131	630	628 630	48,751 48,851	48,850 48,950	1,551 1,557	768 770	768 770	55,751 55,851	55,850 55,950	2,005	1,036	1,0
41,951		1,143	632	632	48,951	49,050	1,563	772	772	55,951	56,050	2,021	1,044	1,0
42,051	42,150	1,149	634	634	49,051	49,150	1,569	774	774	56,051	56,150	2,029	1,048	1,0
42,151		1,155	636	636	49,151		1,575	776	776	56,151	56,250	2,037	1,052	1,0
42,251 42,351		1,161	638 640	638 640	49,251 49,351	49,350 49,450	1,581 1,587	778 780	778 780	56,251 56,351	56,350 56,450	2,045	1,056	1,0
42,451		1,173	642	642	49,451	49,450	1,593	784	784	56,451	56,550	2,063	1,064	1,0
42,551		1,179	644	644	49,551	49,650	1,599	788	788	56,551	56,650	2,069	1,068	1,0
42,651	42,750	1,185	646	646	49,651	49,750	1,605	792	792	56,651	56,750	2,077	1,072	1,0
42,751		1,191	648	648	49,751		1,611	796	796	56,751	56,850	2,085	1,076	1,0
42,851 42,951		1,197	650 652	650 652	49,851 49,951	49,950 50,050	1,617	800	800	56,851 56,951	56,950 57,050	2,093	1,080	1,0
43,051		1,209	654	654	50,051		1,629	808	808	57,051	57,150	2,109	1,088	1,0
43,151		1,215	656	656	50,151	50,250	1,635	812	812	57,151	57,250	2,117	1,092	1,0
43,251		1,221	658	658	50,251	50,350	1,641	816	816	57,251	57,350	2,125	1,096	1,0
43,351		1,227	660	660	50,351	50,450	1,647	820	820	57,351	57,450	2,133	1,100	1,1
43,451 43,551		1,233	662 664	662 664	50,451 50,551	50,550 50,650	1,653 1,659	824 828	824 828	57,451 57,551	57,550 57,650	2,141	1,104	1,1
43,651		1,245	666	666	50,651	50,750	1,665	832	832	57,651	57,750	2,157	1,112	1.
43,751		1,251	668	668	50,751		1,671	836	836	57,751	57,850	2,165	1,116	1,1
43,851		1,257	670	670	50,851	50,950	1,677	840	840	57,851	57,950	2,173	1,120	1,1
43,951		1,263	672	672	50,951	51,050	1,683	844	844	57,951	58,050	2,181	1,124	1,1
44,051 44,151		1,269	674 676	674 676	51,051 51,151	51,150 51,250	1,689 1,695	848 852	848 852	58,051 58,151	58,150 58,250	2,189	1,128	1.1
44,251		1,281	678	678	51,251	51,350	1,701	856	856	58,251	58,350	2,205	1,136	1.1
44,351		1,287	680	680	51,351	51,450	1,707	860	860	58,351	58,450	2,213	1,140	1,1
44,451		1,293	682	682	51,451	51,550	1,713	864	864	58,451	58,550	2,221	1,144	1,1
44,551		1,299	684	684	51,551		1,719	868	868	58,551	58,650	2,229	1,148	1.1
44,651 44,751		1,305	686 688	686 688	51,651 51,751	51,750 51,850	1,725	872 876	872 876	58,651 58,751	58,750 58,850	2,237	1,152	1,1
44,851		1,317	690	690	51,851	51,950	1,737	880	880	58,851	58,950	2,253	1,160	1,1
44,951		1,323	692	692	51,951	52,050	1,743	884	884	58,951	59,050	2,261	1,164	1,1
45,051		1,329	694	694	52,051	52,150	1,749	888	888	59,051	59,150	2,269	1,168	1.1
45,151 45,251		1,335	696 698	696 698	52,151 52,251		1,755	892 896	892 896	59,151 59,251	59,250 59,350	2,277	1,172	1,1
45,351		1,347	700	700	52,351		1,767	900	900	59,351	59,450	2,293	1,180	1,1
45,451		1,353	702	702	52,451			904	904	59,451	59,550	2,301	1,184	1,1
45,551		1,359	704	704	52,551			908	908	59,551		2,309	1,188	1,1
45,651		1,365	706	706	52,651			912	912	59,651	59,750	2,317	1,192	1.1
45,751 45,851		1,371	708 710	708 710	52,751 52,851		1,791	916 920	916 920	59,751 59,851	59,850 59,950	2,325	1,196	1,1
45,951		1,383	712	712	52,951			924	924	59,951	60,050	2,341	1,204	1,2
46,051	46,150	1,389	714	714	53,051			928	928	60,051	60,150	2,349	1,208	1,2
46,151		1,395	716	716			-	-		60,151	60,250	2,357	1,212	1,2
46,251		1,401	718	718	53,251			936	936	60,251	60,350	2,365	1,216	1,2
46,351 46,451		1,407	720 722	720	53,351 53,451	53,450 53,550		940	940	60,351	60,450	2,373	1,220	1,2
46,551		1,419	724	724	53,551			948	948	60,551	60,650	2,389	1,228	1,2
46,651	46,750	1,425	726	726	53,651	53,750	1,845	952	952	60,651	60,750	2,397	1,232	1,2
46,751		1,431	728	728	53,751			956	956	60,751	60,850	2,405	1,236	1,2
46,851		1,437	730	730	53,851			960	960	60,851	60,950	2,413	1,240	1,2
46,951 47,051		1,443	732 734	732 734	53,951 54,051	54,050 54,150		964 968	964 968	60,951 61,051	61,050 61,150	2,421	1,244	1,2
47,151		1,455	736	736	54,151			972	972	61,151	61,250	2,437	1,252	1,2
47,251		1,461	738	738	54,251			976	976	61,251	61,350	2,445	1,256	1,2
47,351		1,467	740	740	54,351	54,450	1,893	980	980	61,351	61,450	2,453	1,260	1,2

#### rnia Tax Table - continued

igle; Ma	rried/RDP F	iling Se	parately)	2 or 5 (Ma	rried/RDP	Filing Jointly; O
	ne Tax For ing Status		If Your Ta			he Tax For ling 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	3	742
1,059	604	604	47,551	47,650	9	744
1,065	606	606	47,651	47,750	5	746
1,071	608	608	47,751	47,850	1	748
1,077	610	610	47,851	47,950	7	750
1,083	612	612	47,951	48,050	9	752
1,089	614	614	48,051 48 151	48,150	9	754
1,095	616 618	616	48 3		,	756
1,341	698	W		o2,350	1	896
,347	700	700	52,351	52,450	7	900
1,353	702	702	52,451	52,550	3	904
1,359	704	704	52,551	52,650	9	908
1,365	706	706	52,651	52,750	5	912
,371	708	708	52,751	52,850		916
,377	710	710	52,851	52,950		920
,383	712	712	52,951	53,050	1 000	924
,389	714	714	53.051	53,150	1,809	
,395	716	716	53,151	53,250	1,815	932
1,401	718	718	53,251	53,350	1,821	936
,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
,425	726	726	53,651	53,750	1,845	952
,431	728	728	53,751	53,850	1,851	956



File

**Forms** 

Pay

Refund

home / file / personal / tax calculator tables rates

#### Tax calculator, tables, rates

⟨ Personal

Tax calculator, tables, rates

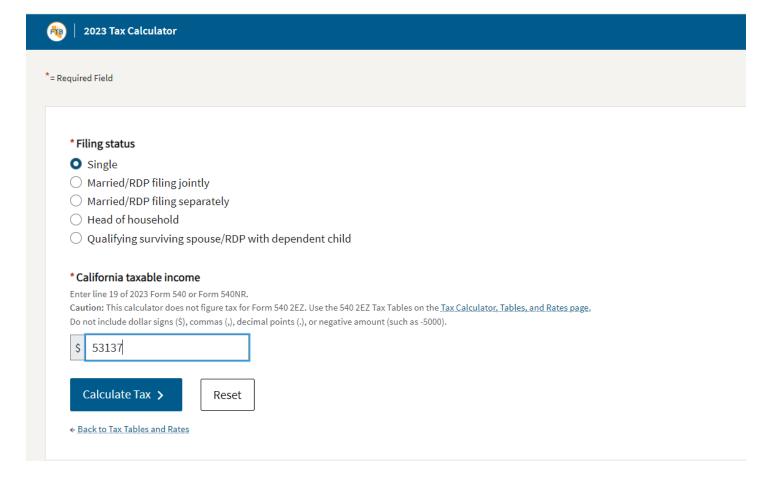
#### Calculate your 2023 tax

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





2023 Tax Calculator

#### 2023 Tax Amount

Your tax is \$1,809.00.

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

New Calculation >

Copyright © 2024 State of California

	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000	. 00
me	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),		0	
<u>8</u>	15	Part II, line 27, column B	• 14		. 00
ple	220	See instructions	15	25,000	. 00
Total Taxable Income	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),		5,363	
	10	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18		. 00
		enter -0-	<b>● 19</b>	53,137	. 00
	31	Tax. Check the box if from:			_
		● FTB 3800 ● FTB 3803	<ul><li>31</li></ul>	1,809	. 00
	32	CA adjusted gross income from Schedule CA	. 00	•	
		(540NR), Part IV, line 1	_الال		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 15		. 00
oome	36	CA Tax Rate. Divide line 31 by line 19			_
able Ir	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊚ 37		. 00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000			
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	~ ~	2	
		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
		To Continuous Charlette building a Continuous Charlette building			. 00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41		.[00]
	42	Add line 40 and line 41	• 42		. 00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.			
	51	Attach form FTB 3506.  Credit for joint custody head of household.	• 50		.00
22	31	See instructions	. 00		
redi	-0	Continue de la contraction de 50	. 00		
alc	52	Credit for dependent parent. See instructions ● 52  Credit for senior head of household.	.00		
Special Credits		See instructions	. 00		
S	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1,0000. See instructions			
		If more than 1, enter 1.0000. See instructions			
	55	Credit amount. See instructions	• 55		.00

a	t III Adjustments to Federal Itemized Deductions Continued	Α	Federal Amounts (from federal Schedule A (Form 1040))	B See Instructions	C Additions See Instructions
88	alty and Theft Losses				
5	Casualty or theft loss(es) (other than net qualified disaster losses).				
	Attach federal Form 4684. See instructions.	15 🔘		<ul><li>•</li></ul>	•
Oth	r 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.				
_	Total lines in Fig. 11, 10, and 10 in solution of a sine of		2,021	2,77	15
8	Total. Combine line 17 column A less column B plus column C				75
lob	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	78		
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.				75
27	Other adjustments. See instructions. Specify.				27
28	Combine line 26 and line 27.				28
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below	for your filing	status?		
	Single or married/RDP filing separately	\$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.		,		
	The same of the same of the sector and sector				
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedul	e CA (540NR)	), line 29		9
0	Enter the larger of the amount on line 29 or your standard deduction shown bel	ow:			
	Single or married/RDP filing separately. See instructions	\$5	,363		
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	1000	,726		5,363
	NOTES AND	week 12 - 02 - 03 - 03 - 03 - 03 - 03 - 03 - 0	ocoden ment sensenia de		7916
Pa	t IV California Taxable Income				
1	California AGI. Enter your California AGI from Part II, line 27, column E			5,363 <sup>®</sup>	50,250
	Enter your deductions from line 30			5,363	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column			8590	
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero,			- 1	4,607
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on lin				4 7,007
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Fo	FACTOR II	OF Itters there		45,643

A

Your name: SANDY EGGO Your SSN or ITIN: 123456789 12 Total California wages from your federal 30,000 **25.000** 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Fotal Taxable Income 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. **25**,000 15 16 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II. 33.500 16 58.500 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), 5.363 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, ① 19 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: 1.809 FTB 3800 FTB 3803 32 CA adjusted gross income from Schedule CA 50.250 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. CA Taxable Income 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36..... 38 CA Exemption Credit Percentage. Divide line 35 by line 19. 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. 00 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... 

40 00 00 41 Tax. See instructions. Check the box if from: Schedule G-1 42 Nonrefundable Child and Dependent Care Expenses Credit, See instructions. Attach form FTB 3506..... 50 Credit for joint custody head of household. 00 Special Credits . 00 52 Credit for dependent parent. See instructions. . . . • 52 53 Credit for senior head of household. .00 See instructions..... 

53 54 Credit percentage. Enter the amount from line 38 here. 55 Credit amount. See instructions . . . .

Side 2 Form 540NR 2023

333

Your name: SANDY EGGO Your SSN or ITIN: 123456789

	11	Exemption amount: Add line 7 through line 10	11 \$	144
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000 .00
me	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),		0 0
<u>0</u>	15	Part II, line 27, column B	• 14	
able		See instructions	15	<b>25,000</b>
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500 .00
Tota	47	Adjusted gross income from all sources. Combine line 15 and line 16.	• 17	58,500
	17 18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	"	
	10	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18	<b>5,363</b>
	19	enter -0-		<b>53,137</b>
		Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:		1 200
	32	CA adjusted gross income from Schedule CA	31	1,809 .00
	ű.	(540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 15	<b>45.643</b> .00
me	00	CA Tax Rate. Divide line 31 by line 19.		
<u>100</u>	36	CA Tax Rate. Divide line 31 by line 19. 9369.0540		
aple	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	.00
CA Taxable Income	38	CA Exemption Credit Percentage Divide line 25 by line 10		
ð	39	If more than 1, enter 1.0000  CA Prorated Exemption Credits  1,809/53,137 = 0.034	<u> </u>	
	39	If the amount on line 13 is more	_	. 00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	40	.00
				.00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.00
_	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506	● 50 L	.00
<u>\$2</u>	•	See instructions	. 00	
Special Credits	52	Credit for dependent parent. See instructions ● 52	. 00	
cial	53	Credit for senior head of household.	00	
Spe	54	See instructions • 53 Credit percentage. Enter the amount from line 38 here.	.00	
		If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	į.	Ride 2 Form 540NR 2023 333 3132233		

You	r nar	ne: SANDY EGGO Your SSN or ITIN: 123456789			
		Exemption amount: Add line 7 through line 10	🖲 11	14	4
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000	.00
ome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0	.00
Total Taxable Income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.			$\Box$
xable	16	See instructions	15	25,000	.00
alTa		line 27, column C	<ul><li>16</li></ul>	33,500	.00
ō	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500	.00
	18	Enter the Targer 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 <b>total taxable income</b> . If less than zero, enter -0-	19	53,137	.00
	31	Tax. Check the box if from:		4 000	
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	91 .00	1,809	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 15	45.643	.00
ome		CA Tax Rate. Divide line 31 by line 19.	• 15	45,643	.00
ole Income	36		<ul><li>15</li><li>37</li></ul>	45,643 1,552	
A Taxable Income	36	CA Tax Rate. Divide line 31 by line 19			
CA Taxable Income	36 37	CA Tax Rate. Divide line 31 by line 19.    CA Tax Before Exemption Credits. Multiply line 35 by line 36.    CA Exemption Credit Percentage. Divide line 35 by line 19.    If more than 1, enter 1.0000.    CA Prorated Exemption Credits. Multiply line 11    If the amount on line 13 is more than \$227.035	⊚ 37	1,552	
CA Taxable Income	36 37 38 39	CA Tax Rate. Divide line 31 by line 19	⊚ 37	1,552	.00
CA Taxable Income	36 37 38 39	CA Tax Rate. Divide line 31 by line 19	<ul><li>● 37</li><li>IO =</li></ul>	1,552	.00
CA Taxable Income	36 37 38 39 40 41	CA Tax Rate. Divide line 31 by line 19	<ul><li>● 37</li><li>IO =</li></ul>	1,552	.00
_	36 37 38 39 40 41 42	CA Tax Rate. Divide line 31 by line 19.	<ul><li>37</li><li>40 =</li><li>41</li></ul>	1,552	.00
Special Credits CA Taxable Income	36 37 38 39 40 41 42	CA Tax Rate. Divide line 31 by line 19	<ul> <li>37</li> <li>40 =</li> <li>41</li> <li>42</li> <li>50</li> </ul>	1,552	.00

Your name: SANDY EGGO Your SSN or ITIN: 123456789

	11	Exemption amount: Add line 7 through line 10	@ 11 \$	14	14
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000	. 00
Total Taxable Income	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),			
	15	Part II, line 27, column B	• 14	0	. 00
ple	10	See instructions	15	25,000	.00
axa	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	<b>a</b> 46	33,500	. 00
T all		line 27, column C	• 16		
ř	17		• 17	<u>58,500</u>	.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	<ul><li>18</li></ul>	5,363	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,			
_		enter -0-	• 19	<u>53,137</u>	.00
	31	Tax. Check the box if from:			
	31			1,809	. 00
	32	CA adjusted gross income from Schedule CA		1,000	. 00
		(540NR), Part IV, line 1	.00		
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	45,643	. 00
ne		CA Tax Rate. Divide line 31 by line 19.		,	
8	36	CA Tax Rate. Divide line 31 by line 19		4 ==0	
ble	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	<u>1,552</u>	. 00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000			
O	39				
		If the amount on line 13 is more than \$237,035, see instructions	⊚ 39		. 00
	40	CA Regular Tax Before Credita Subtreat line 20 form line 27. If the 4h constant	@ 40		. 00
		Tou Con instructions Charles			. 00
	41	Tax. See instructions. Check 45,643 / 53,137 = 0.85	90  =		.00
	42	Add line 40 and line 41			. 00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.			
	51	Attach form FTB 3506.  Credit for joint custody head of household.	• 50 L		. 00
22	31	See instructions	. 00		
Special Credits	E9	Credit for dependent parent. See instructions ● 52	. 00		
ialC	53	Credit for senior head of household.	.00		
bec		See instructions • 53	. 00		
(J)	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions			
	55	Credit amount. See instructions	• 55		. 00
	-				
		Side 2 Form 540NR 2023 333 3132233			

You	r nar	ne: SANDY EGGO Your SSN or ITIN: 123456789			
	11	Exemption amount: Add line 7 through line 10	🖲 11	144	
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	<b>25,000</b> .	00
ome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0 .	00
le Inc	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	25,000 .	nn
Total Taxable Income	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,			00
otall		line 27, column C	<ul><li>16</li></ul>		$\neg$
_	17 18	Adjusted gross income from all sources. Combine line 15 and line 16  Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	• 17		00
	19	Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	• 18		00
_		enter -0-	<b>● 19</b>	<u>53,137</u> .	00
	31	Tax. Check the box if from:		4 000	_
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31 .00	<b>1,809</b> .	)0
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	<b>45,643</b> .	00
come	36	CA Tax Rate. Divide line 31 by line 19			
ple In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	<b>1,552</b> .	00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19.  If more than 1, enter 1.0000			
•	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 .	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	- 41		00
	42	Add line 40 and line 41	0.85	90 = 124	00
\$	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions Credit for joint custody head of household.  See instructions • 51	• 50 .00		00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	.00		
ŝ	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions			

You	r nan	ne: SANDY EGGO Your SSN or ITIN: 123456789		•
	11	Exemption amount: Add line 7 through line 10	•	11 \$ 144
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
			13	<b>25,000</b>
ĕ		California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0.00
ble Ir		Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See instructions	15	<b>25,000</b> .00
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500 .00
Tota	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	<b>5,363</b>
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-	• 19	<b>53,137</b> .00
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31 .00	1,809
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	<b>45,643</b> .00
ome	36	CA Tax Rate. Divide line 31 by line 19.		
CA Taxable Income		CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1,552 .00
Таха	38	CA Examption Credit Percentage. Divide line 25 by line 10.  (© 30.8590)		
3	39	CA   1,552 - 124 = 1,428	39	124 .00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	40	1,428 .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	1,428 .00
ts.	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.  Attach form FTB 3506.  Credit for joint custody head of household.  See instructions.  • 51	• 50 .00	00.
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	.00	
ß	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1.0000. See instructions	_—	

# ?????? Questions?

You	ır nar	me: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code ● and amount ● 58	00
inued	59	Enter credit name code ● and amount ● 59	00
Special Credits continued	60	To claim more than two credits, see instructions. Attach Schedule P (540NR)	00
redits	61	Nonrefundable Renter's Credit. See instructions	00
cialC	62		00
Spe	63	<ul> <li>Nonresidents are not eligible for the Renter's Credit.</li> </ul>	00
	71	• Eligible if resident for six months or 71	00
Other Taxes	72		00
Other	73		00
	74	less if single or MFS. Sandy's AGI	00
<u> </u>		from line 17 is \$58,500.	_
	81		00
	82	2023 California estimated tax and other payments. See instructions	00
un.	83	Withholding (Form 592-B and/or Form 593). See instructions. • 83	00
Payments	84		00
Pa	85		00
	86	Young Child Tax Credit (YCTC). See instructions	00
	87	Foster Youth Tax Credit (FYTC). See instructions	00
	88	Add line 81 through line 87. These are your total payments. See instructions	00
ISR Penalty	91	If you and your household had full-year health care coverage, check the box.  See instructions. Medicare Part A or C coverage is qualifying health care coverage	- 89
ISB		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	
9	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	00
aid Ta	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92 • 101	00
verp	102	Amount of line 101 you want applied to your 2024 estimated tax	00
0	103	Overpaid tax available this year. Subtract line 102 from line 101	00

You	ir nar	me:	SAN	<u>IDY</u>	EG	GO	Your S	SN or ITIN:		123456789			I.	
4231	58	Ente	r credit nam	ne _				code •		and amount	•	58		.00
inued	59	Ente	r credit nam	ne				code (		and amount	•	59		.00
Special Credits continued	60	To cl	laim more t	than two	credits	, see inst	ructions. A	ttach Schedu	le P	(540NR)	. •	60		.00
edits	61	Noni	refundable	Renter's	credit.	See instr	uctions		200			61		.00
ialC	62											62		.00
Spec	63												1,428	
<u> </u>	03	oubl	iract line oz	i iiiii ii	110 42. 11	ICSS IIIdi	i Zeio, eile	oi -U	••••		. •	03	1,120	.00
(O	71	Alter	rnative Mini	imum Ta	ax. Attac	h Schedu	le P (540N	IR)			. •	71		.00
Other Taxes	72	Men	tal Health S	Services	Tax. See	e instruct	ions				. •	72		.00
Othe	73	Othe	er taxes and	credit	recaptur	e. See ins	tructions.				. •	73		.00
_	74												1,428	. 00
	81	Calif	omia incon	ne tax w	vithheld.	See instr	uctions				. •	81		.00
	82	2023	3 California	estimat	ted tax a	nd other	payments.	See instruction	ons		. •	82		.00
	83	With	holding (Fo	orm 592	2-B and/o	or Form 5	93). See ir	nstructions			. •	83		.00
ents	84													.00
Payments	85													.00
_												86		.00
	86													.00
	87											87		
_	88	Add	line 81 thro	ough lin	e 87. Th	ese are y	our total p	ayments. See	inst	ructions	. •	88		.00
ISR Penalty	91	See	u and your instructions u did not cl	s. Medic	care Part	A or C o	overage is	coverage, ch qualifying he	neck alth	the box. care coverage	•		]	
ISH		Indiv	vidual Share	ed Resp	onsibilit	y (ISR) P	enalty. See	instructions		• 91			.00	
9	92		ments after				7 7 7 7 7	enalty. If line 8		more than line 91,	. •	92		.00
Tax Du	93	Indiv	vidual Share	ed Resp	onsibilit	y Penalty	Balance, I	f line 91 is mo	ore f	than line 88,				.00
Overpaid Tax/Tax Due	101	Over	rpaid tax. If	line 92	is more	than line	74, subtra	ct line 74 from	m lir	ne 92	. •	101		.00
verp	102	Amo	ount of line	101 you	want ap	oplied to	your <b>2024</b>	estimated tax	(		. •	102		.00
0	103	Over	paid tax av	ailable t	his year.	Subtract	line 102 f	rom line 101			. •	103		. 00

333 3133233 Form 540NR 2023 Side 3

55555	a Employee's social security number 123-45-6789	OMB No. 154	5-0008	
<b>b</b> Employer identification number			1 Wages, tips, other compensa	sation 2 Federal income tax withheld
33-0000000			25,00	00
c Employer's name, address, and	ZIP code		3 Social security wages	4 Social security tax withheld
	ch Institute		5 Medicare wages and tips	6 Medicare tax withheld
La Jolla	, Ca 92037		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	<b>12a</b>
Sandy E				rd-party h cay c c c c c c c c c c c c c c c c c c
1122 Oce	ean Drive		14 Other	12c
	jo, Ca 92108			12d
f Employee's address and ZIP coo		7 State income to	ax 18 Local wages, tips	s, etc. 19 Local income tax 20 Locality name
<b>CA</b> 123-45-678		2,44	<b>3</b> , 1	, co. 15 Escal monto da 25 Escally maine
W 0			Departs	ment of the Treasury—Internal Revenue Service
Form WV-Z Wage and Copy 1—For State, City, or Lo	d Tax Statement cal Tax Department	207	Берапп	ment of the freasury—internal nevenue service
	Box 17	: State		
	Incom	e Tax		

TAXABLE YEAR

2023

#### Resident and Nonresident Withholding Tax Statement

CALIFORNIA	FORM	

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.)				□FEIN	CA Corp no. 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					080 000 - 047000
Name of payee					SSN or ITIN
SANDY EGGO					123456789
Address (apt/ste., room, PO box, or PMB no.)				□FEIN	☐CA Corp no. ☐CA SOS file no.
1122 OCEAN DRIVE				100	Stores Ma Lattic Co. Late
City (If you have a foreign address, see instructions.)				Stat	
SAN DIEGO				C	92108
Part III Type of Income Subject to Withholding	. Check the applicable box(es)	ÿ.			) ·
A Payments to Independent Contractors	E Estate Distributions			H Allocati	ons to Foreign (non-U.S.)
B Trust Distributions	F Elective Withholding			Nonresi	dent Partners/Members
C Rents or Royalties	G   Elective Withholding/I	ndian Ti	ribe	I ☐ Other _	the bally of the same
D Distributions to Domestic (U.S.)					
Nonresident Partners/Members/					
Beneficiaries/S Corporation Shareholders					
Part IV Tax Withheld					
2 2 3 7 7 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7					30,000
1 Total income subject to withholding				1	00,000
2 Total socident and/or nearesident toy withhold (	avaluding backup withholding			2	2,446
2 Total resident and/or nonresident tax withheld (	excluding dackup withholding	)		2	<u> </u>
3 Total backup withholding					

#### 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.

For Privacy Notice, get FTB 1131 EN-SP.

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 ttb.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.

7101233	Form 592-B 2022

Copy A for Internal Revenue Service  Internal Revenue Service  Internal Revenue Service  Income  3 Chapter indicator. Enter "3" or "4"  3a Exemption code  4a Exemption code  3b Tax rate  4b Tax rate  13h Recipient's U.S. TiN, if any  13f Ch. 3 status code  13g Ch. 4 status code  14a Primary Withholding Agent's Name (if applicable)  14a Primary Withholding Agent's Name (if applicable)  14b Primary Withholding Agent's Name (if applicable)  14a Primary Withholding Agent's Name (if applicable)  14b Primary Withholding Agent's Name (if applicable)  15g Intermediary or flow-through entity's ElN, if any  15g Intermediary or flow-through entity's ElN, if any  15g Intermediary or flow-through entity's GilN  15g Intermediary or flow-through entit	Form 1042-S	Foreign Person's U.	S. Source Income S	Subject to Withhold	ing 202	OMB No. 1545-0096
1 Conce   2 Gross income   3 Chapter indicator. Enter "3" or "4"   13e Recipient's U.S. TIN, if any   13f Ch. 3 status code   13g Ch. 4 status code	Department of the Treasury	Go to www.irs.gov/For			on.	Copy A for
3a Exemption code 3b Tax rate  3b Tax rate  13h Recipient's GillN  13i Recipient's date of birth (YYYYMMDD)  15i Recipient's date of birth (YYYYMMDD)  15i Recipient's date of birth (YYYYMMDD)  15i Check if pro-rata basis reporting for the primary Withholding Agent's Name (if applicable)  14a Primary Withholding Agent's Name (if applicable)  14b Primary Withholding Agent's Name (if applicable)  15c Check if pro-rata basis reporting for the primary Withholding Agent's EllN  15a Intermediary or flow-through entity's EllN, if any for or-through entity's name  15a Intermediary or flow-through entity's name  15b Intermediary or flow-through entity's name  15c Intermediary or flow-through entity's GillN  15d Intermediary or flow-through entity's RillN  15d Intermediary or flow-through en						THE RESERVE OF THE PARTY OF THE
3b Tax rate 4b Tax rate		3 Chapter indicator. En		13e Recipient's U.S. I	IN, if any	171 710 7 700 700
5 Withholding allowance 6 Net income 7a Federal tax withheld 7b Check if federal tax withheld was not deposited with the IRS because scrow procedures were applied (see instructions) 7c Check if withholding occurred in subsequent year with respect to a partnership interest 8 Tax withheld by other agents 9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) (		3a Exemption code	4a Exemption code	101 0 11 11 0111	148 5 11 11	
7a Federal tax withheld 7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) 7c Check if withholding occurred in subsequent year with respect to a partnership interest .  13 Tax withheld by other agents 9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) (		3b Tax rate .	4b Tax rate .	13h Recipient's GIIN		
78 Federal tax withheld 79 Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) 70 Check if withholding occurred in subsequent year with respect to a partnership interest. 81 Tax withheld by other agents 91 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) 10 Total withholding credit (combine boxes 7a, 8, and 9) 11 Tax paid by withholding agent (amounts not withheld) (see instructions) 12 Withholding agent's EIN 13 Recipient's date of birth (YYYYMMDD) 14 Primary Withholding Agent's Name (if applicable) 15 Check if pro-rata basis reporting 15 Intermediary or flow-through entity's EIN, if any 15 Intermediary or flow-through entity's name 15 Inter	5 Withholding allowance				\$67113500 \$45	
76 Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)  76 Check if withholding occurred in subsequent year with respect to a partnership interest.  8 Tax withheld by other agents  9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)  (	6 Net income					
re Check if withholding occurred in subsequent year with respect to a partnership interest.  8 Tax withheld by other agents  9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) (10 Total withholding credit (combine boxes 7a, 8, and 9)  11 Tax paid by withholding agent (amounts not withheld) (see instructions) 11 Tax paid by withholding agent (amounts not withheld) (see instructions) 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 Global Intermediary Identification Number (GIIN) 15h Address (number and street) 16a Payer's name 17a State income tax withheld 17b Name of st. 17c Name of st. 17c Name of st.	7a Federal tax withheld			13k Recipient's accou	int number	
8 Tax withheld by other agents 9 Overwitheld tax repaid to recipient pursuant to adjustment procedures (see instructions) (				13I Recipient's date of	f birth (YYYYMMDD)	
9 Overwitheld tax repaid to recipient pursuant to adjustment procedures (see instructions)  10 Total withholding credit (combine boxes 7a, 8, and 9)  15 Check if pro-rata basis reporting  15 Intermediary or flow-through entity's EIN, if any  15 Intermediary or flow-through entity's name  15 Intermediary or		curred in subsequent year v	vith respect to a			
14b Primary Withholding Agent's EIN 15 Check if pro-rata basis reporting 15a Intermediary or flow-through entity's IN, if any 15b Ch. 3 status code 15c Ch. 4 status 15d Intermediary or flow-through entity's name 15f Country code 15g Foreign tax identification number, if any 15h Address (number and street) 15h Address (number and street) 15h Address (number and street) 15h Payer's name 16h Payer's TIN 17h Address (number and street) 18h Address (number and street) 18h Address (number and street) 19h Address (number and street)	8 Tax withheld by other age	ents		14a Primary Withholding	Agent's Name (if appl	icable)
10 Total withholding credit (combine boxes 7a, 8, and 9)  15 Check if pro-rata basis reporting  15a Intermediary or flow-through entity's EIN, if any  15b Ch. 3 status code  15c Ch. 4 status  15d Intermediary or flow-through entity's name  15d Intermediary or flow-through entity's GIIN  15d Intermediary or flow-throu			procedures (see instructions			
15a Intermediary or flow-through entity's EIN, if any 15b Ch. 3 status code 15c Ch. 4 status code 15d Intermediary or flow-through entity's name 15d Intermediary or f	(		)	14b Primary Withhold	ng Agent's EIN	
11 Tax paid by withholding agent (amounts not withheld) (see instructions)  12a Withholding agent's EIN  12b Ch. 3 status code  15e Intermediary or flow-through entity's name  15e Intermediary or flow-through entity's GIIN  12d Withholding agent's name  15f Country code  15g Foreign tax identification number, if any  15h Address (number and street)  15h Address (number and street)  15h Address (number and street)  15h Payer's name  15h Payer's name  16h Payer's TIN  17a State income tax withheld  17c Name of st.	10 Total withholding credit	(combine boxes 7a, 8, and	9)			15 Check if pro-rata basis reporting
15d Intermediary or flow-through entity's name  12a Withholding agent's EIN  12b Ch. 3 status code  15e Intermediary or flow-through entity's GIIN  15f Country code  15g Foreign tax identification number, if any  15h Address (number and street)				15a Intermediary or flow-	through entity's EIN, if	any 15b Ch. 3 status code 15c Ch. 4 status cod
12a Withholding agent's EIN  12b Ch. 3 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)  15l City or town, state or province, country, ZIP or foreign postal code  12h Address (number and street)  16a Payer's name  17a State income tax withheld  17c Name of st.	11 Tax paid by withholding	agent (amounts not withhe	ld) (see instructions)			
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 15l 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 17a State income tax withheld 17c Name of st. 13c Address (number and street)				15d Intermediary or flow	-through entity's name	
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)  15i City or town, state or province, country, ZIP or foreign postal code  12h Address (number and street)  16a Payer's name  17a State income tax withheld  17c Name of st.  13c Address (number and street)	12a Withholding agent's Ell	N 12b Ch. 3 state	s code 12c Ch. 4 status code			
12e Withholding agent's Global Intermediary Identification Number (GIIN)  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  17a State income tax withheld  17c Name of st.  13c Address (number and street)				15e Intermediary or flo	w-through entity's GIII	N
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, Z 17a State income tax withheld 17c Name of state 13c Address (number and street)	12d Withholding agent's na	me		15f Country code	15g Foreign tax is	dentification number, if any
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, Z 17a State income tax withheld 17c Name of state 13c Address (number and street)						
12h Address (number and street)  16a Payer's name  16b Payer's TIN  12i City or town, state or province, country, 2  13a Recipient's name  17a State income tax withheld  17c Name of st.  13c Address (number and street)	12e Withholding agent's GI	obal Intermediary Identifica	tion Number (GIIN)	15h Address (number	and street)	
12h Address (number and street)  16a Payer's name  16b Payer's TIN  12i City or town, state or province, country, 2  13a Recipient's name  17a State income tax withheld  17c Name of st.  13c Address (number and street)						
12i City or town, state or province, country, Z  13a Recipient's name  17a State income tax withheld  17c Name of st.  13c Address (number and street)	12f Country code 12	2g Foreign tax identificatio	n number, if any	15i City or town, state	or province, country	, ZIP or foreign postal code
12i City or town, state or province, country, Z  13a Recipient's name  17a State income tax withheld  17c Name of st.  13c Address (number and street)						
17a State income tax withheld  17c Name of st.  13c Address (number and street)	12h Address (number and s	street)		16a Payer's name		16b Payer's TIN
17a State income tax withheld  17c Name of st.  13c Address (number and street)						The second secon
13c Address (number and street)	12i City or town, state or pr	rovince, country, 2				le 16e Ch. 4 status code
13c Address (number and street)		1'	7a Stato	incomo t	ov with	hold
	13a Recipient's name		ra State			17c Name of state
13d City or town, state or province, country, ZIP or foreign postal code	13c Address (number and stre	eet)			1000	
13d City or town, state or province, country, ZIP or foreign postal code						
2000-3000 Personal Addition 1950 September 1950 Personal States	13d City or town, state or p	rovince, country, ZIP or for	reign postal code			

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form 1042-S (2023)

You	ır nar	me: SANDY EGGO Y	our SSN or ITIN:	123456789			
	58	Enter credit name	code •	and amount	58		. 00
inued	59	Enter credit name	code •	and amount	59		.00
cont	60	To claim more than two credits, see instruction	ons. Attach Schedule P	(540NR)	60		.00
Special Credits continued	61	Nonrefundable Renter's Credit. See instruction	ons		61	0	.00
SialC	62	Add line 50 and line 55 through line 61. Thes	e are your total credits		62		.00
Spec	63	Subtract line 62 from line 42. If less than zero				1,428	.00
	71	Alternative Minimum Tax. Attach Schedule P	(540NR)		71		.00
axes	72	Mental Health Services Tax. See instructions			72		.00
Other Taxes	73	Other taxes and credit recapture. See instruct					.00
0	200	Add line 63, line 71, line 72, and line 73. This				1,428	.00
<u> </u>	74	Add line 63, line 71, line 72, and line 73. This	is your total tax		/4	1,-120	.[00]
	81	California income tax withheld. See instruction	ons		81	2,446	.00
	82	2023 California estimated tax and Cal	ifornia W	ithholding	82		.00
	83	Withholding (Form 592-B and/or Form 593).	See instructions		83		.00
Payments	84	Excess SDI (or VPDI) withheld. See instruction	ons	592-B	84		.00
Pay	85	Earned Income Tax Credit (EITC). See instruc	ctions		85		. 00
	86	Young Child Tax Credit (YCTC). See instruction	ons		86		.00
	87	Foster Youth Tax Credit (FYTC). See instruction	ons		87		.00
	88	Add line 81 through line 87. These are your to	otal payments. See inst	ructions	88	2,446	. 00
ISR Penalty	91	If you and your household had full-year healt See instructions. Medicare Part A or C covera If you did not check the box, see instructions	age is qualifying health			]	
ISB		Individual Shared Responsibility (ISR) Penalt	ty. See instructions	• 91		.00	
	92	Payments after Individual Shared Responsibi subtract line 91 from line 88.	lity Penalty. If line 88 is	more than line 91,	92		.00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Bala	ince. If line 91 is more t	than line 88,			.00
dTax	101	Overpaid tax. If line 92 is more than line 74, s	subtract line 74 from lin	ne 92	101		.00
verpa	102	Amount of line 101 you want applied to your	2024 estimated tax		102		.00
0	103	Overpaid tax available this year. Subtract line	102 from line 101		103		. 00

You	ır nar	me: SANDY EGGO Your SSN or ITIN:	123456789			
	58	Enter credit name	and amount	58		.00
inued	59	Enter credit name	and amount	59		.00
Special Credits continued	60	To claim more than two credits, see instructions. Attach Schedule	P (540NR) •	60		.00
redit	61	Nonrefundable Renter's Credit. See instructions	•	61		.00
cialC	62	Add line 50 and line 55 through line 61. These are your total credit	s	62	0	.00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0	●	63	1,428	.00
60	71	Alternative Minimum Tax. Attach Schedule P (540NR)		71		.00
Other Taxes	72	Mental Health Services Tax. See instructions	•	72		.00
Other	73	Other taxes and credit recapture. See instructions		73		.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax	•	74	1,428	.00
	81	California income tax withheld. See Estimated Tax Pa	ayments	81	2,446	.00
	82	2023 California estimated tax and other payments. See instruction	s•	82		.00
	83	Withholding (Form 592-B and/or Form 593). See instructions		83		.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions		84		.00
Рау	85	Earned Income Tax Credit (EITC). See instructions		85		.00
	86	Young Child Tax Credit (YCTC). See instructions		86		.00
	87	Foster Youth Tax Credit (FYTC). See instructions	•	87		.00
	88	Add line 81 through line 87. These are your total payments. See in	structions	88	2,446	.00
ISR Penalty	91	If you and your household had full-year health care coverage, chec See instructions. Medicare Part A or C coverage is qualifying healt If you did not check the box, see instructions.	k the box. h care coverage •		]	
SE		Individual Shared Responsibility (ISR) Penalty. See instructions	• 91		.00	
one	92	Payments after Individual Shared Responsibility Penalty. If line 88 subtract line 91 from line 88		92	2,446	.00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Balance. If line 91 is more subtract line 88 from line 91.		93		.00
aid Ta	101	Overpaid tax. If line 92 is more than line 74, subtract line 74 from	ine 92	101	1,018	.00
Overpa	102	2 Amount of line 101 you want applied to your 2024 estimated tax .	• • • • • • • • • • • • • • • • • • • •	102		.00
0	103	Overpaid tax available this year. Subtract line 102 from line 101		103	1,018	.00

SANDY EGGO Your SSN or ITIN: 123456789

Code Amount 00 California Seniors Special Fund. See instructions..... 00 California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund...... • 408 00 00 00 00 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund...... • 439 00 00 Mental Health Crisis Prevention Voluntary Tax Contribution Fund...... 

445 

You	r nar	ne: 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  Pay Online – Go to ftb.ca.gov/pay for more information.
Interest and Penalties	123	Interest, late return penalties, and late payment penalties.  Underpayment of estimated tax.  Check the box: FTB 5805 attached FTB 5805F attached 123  Total amount due. See instructions. Enclose, but do not staple, any payment 124
	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
Refund and Direct Deposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip. See instructions. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.  All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:  Type  Checking  Savings  Account number  Type  Checking  Account direct deposit into the account shown below:  Type  Checking  Account number  Type  Checking  Savings  Account number  Savings  Account number  OD  Account number  Savings
Voter Info.		For voter registration information, check the box and go to sos.ca.gov/elections. See instructions
Health Care Coverage Info.		Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions

Sign your tax return on Side 6

333 3135233 Form 540NR 2023 Side 5

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.

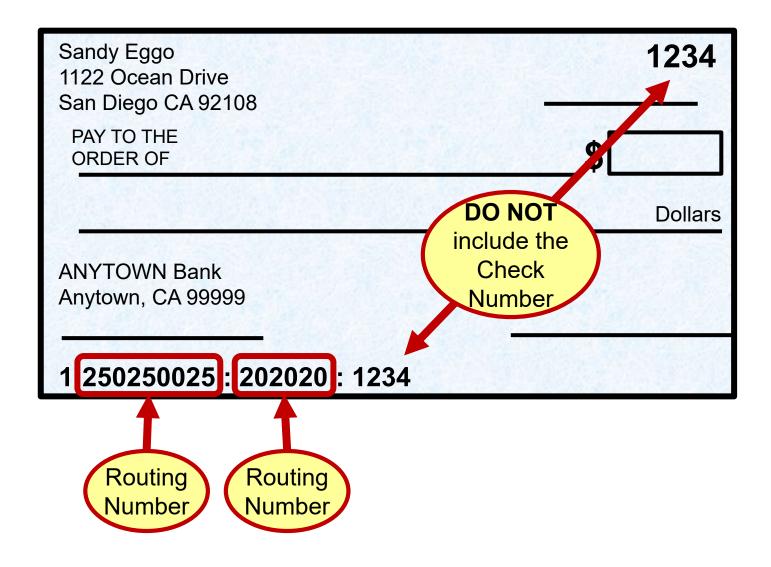
Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.

You	r nan	ne: 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  Pay Online – Go to ftb.ca.gov/pay for more information.
stand	122	Interest, late return penalties, and late payment penalties. 122  Underpayment of estimated tax.
Interest and Penalties		Check the box:   FTB 5805 attached   FTB 5805F attached
	124	Total amount due. See instructions. Enclose, but <b>do not</b> staple, any payment
	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
Deposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip. See instructions. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.  All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:
Refund and Direct Deposit		Routing number     Checking     Savings     Account number     Savings     126 Direct deposit amount
Refun		The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:  Type Checking Account number 127 Direct deposit amount
		Savings
Voter Info.		For voter registration information, check the box and go to sos.ca.gov/elections. See instructions
Health Care Coverage Info.		Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions

Sign your tax return on Side 6

333 3135233 Form 540NR 2023 Side 5

### Bank Routing and Account Numbers on the Check



Your	nan	ne: 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  Pay Online – Go to ftb.ca.gov/pay for more information.
Interest and Penalties	123	Interest, late return penalties, and late payment penalties
<u> </u>		
	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
eposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip. See instructions. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.  All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:
Refund and Direct Deposit		● Routing number 250250025  Savings  Type  Account number  2 0 2 0 2 0  1,018 .00
efun		The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:
Re		Routing number     Checking
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

Sign your tax return on Side 6

333 3135233 Form 540NR 2023 Side 5

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.

Sand	Date Spouse's/RDP's signature (if a 04/18/2022	a joint tax return, both must sign)
	Your email address. Enter only one email address.	Preferred phone number
Sign	Sandy.Eggo@gmail.com	(987) 654-3210
Here	Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge.	ledge)
is unlawful forge a pouse's/ DP's	Firm's name (or yours, if self-employed)	● PTIN
gnature.	Firm's address	Firm's FEIN
oint tax eturn?		
See instructions.	Do you want to allow another person to discuss this tax return with us? See instructions	Yes No
	Print Third Party Designee's Name	Telephone Number

# For Additional Help

Toll free phone number <u>1-800-852</u>-5711

Internet ftb.ca.gov

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



# ?????? Questions?