

# 540NR

Nonresident  
Part-Year Resident  
Step by Step Example



STATE OF CALIFORNIA  
Franchise Tax Board

# SCENARIO

## Sandy Eggo

Citizen of Pandora

Arrived in California on 7/1/2018

Spent the remainder of 2018 in CA

Filing a 1040NR tax return for 2018

Single

Sandy has the following income for 2018:

**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 7/1/2018** **\$8,000**

**Interest Income** **\$500**

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

2018

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019.

Personal information section including name (SANDY EGGO), SSN (123 45 6789), and address fields.

Date of Birth and Prior Name section for both taxpayer and spouse/RDP.

Filing Status section with options 1-6 and a checkbox for California vs federal filing status.

Exemptions section including dependent information and total dependent exemptions calculation.



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

2018

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month  year 2019.

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

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

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

**Filing Status**

1  Single      4  Head of household (with qualifying person). See instructions.

2  Married/RDP filing jointly. See inst.      5  Qualifying widow(er). Enter year spouse/RDP died.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

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

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

**7 Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.  7  X \$118 =  \$

**8 Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2  8  X \$118 =  \$

**9 Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2  9  X \$118 =  \$

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

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

Total dependent exemptions  10  X \$367 =  \$

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

2018

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019.

Personal information section including name (SANDY EGGO), SSN (123 45 6789), address (1122 OCEAN DRIVE), and city (SAN DIEGO, CA 92108).

Date of Birth and Prior Name section. Date of Birth: 05 22 1988.

Filing Status section. Options include Single, Married/RDP filing jointly, Head of household, Qualifying widow(er), and Married/RDP filing separately.

Exemptions section. Includes dependent information for three dependents and a total dependent exemptions calculation: Total dependent exemptions X \$367 = \$.



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

2018

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019.

Personal information section including name (SANDY EGGO), SSN (123 45 6789), address (1122 OCEAN DRIVE), and city (SAN DIEGO, CA 92108).

Date of Birth and Prior Name section. Your DOB: 05 22 1988.

Filing Status section. Selected: Single (1). Other options: Head of household (4), Married/RDP filing jointly (2), Qualifying widow(er) (5).

Dependent claim section. Box 6: If someone can claim you (or your spouse/RDP) as a dependent, check the box here.

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

Exemptions section 7-10. 7 Personal: 7 X \$118 = \$... 8 Blind: 8 X \$118 = \$... 9 Senior: 9 X \$118 = \$...

Exemptions section 10. Dependents table with columns for Dependent 1, 2, and 3. Fields for First Name, Last Name, SSN, and Relationship.

Total dependent exemptions: 10 X \$367 = \$...

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

2018

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month  year 2019.

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

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	05 22 1988	
Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)

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

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

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

Exemptions	7 <b>Personal:</b> 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 <input type="checkbox"/> X \$118 = ● \$ <input type="text"/>																			
	8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ● 8 <input type="checkbox"/> X \$118 = ● \$ <input type="text"/>																			
	9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9 <input type="checkbox"/> X \$118 = ● \$ <input type="text"/>																			
	10 <b>Dependents: Do not include yourself or your spouse/RDP.</b>																			
	<table border="1"> <thead> <tr> <th></th> <th>Dependent 1</th> <th>Dependent 2</th> <th>Dependent 3</th> </tr> </thead> <tbody> <tr> <td>First Name</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Last Name</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>SSN</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>Dependent's relationship to you</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>		Dependent 1	Dependent 2	Dependent 3	First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>	SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>	Dependent's relationship to you	<input type="text"/>	<input type="text"/>
	Dependent 1	Dependent 2	Dependent 3																	
First Name	<input type="text"/>	<input type="text"/>	<input type="text"/>																	
Last Name	<input type="text"/>	<input type="text"/>	<input type="text"/>																	
SSN	<input type="text"/>	<input type="text"/>	<input type="text"/>																	
Dependent's relationship to you	<input type="text"/>	<input type="text"/>	<input type="text"/>																	
Total dependent exemptions . . . . . ● 10 <input type="text"/> X \$367 = ● \$ <input type="text"/>																				



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

2018

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month  year 2019.

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

Date of Birth	Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
	05 22 1988	
Prior Name	Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)

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

1  Single      4  Head of household (with qualifying person). See instructions.

2  Married/RDP filing jointly. See inst.      5  Qualifying widow(er). Enter year spouse/RDP died.

3  Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here

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

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

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7  1 X \$118 = ● \$

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . ● 8  X \$118 = ● \$

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 . . . . . ● 9  X \$118 = ● \$

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

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

Total dependent exemptions . . . . . ● 10  X \$367 = ● \$



**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 7/1/2018

Spent the remainder of 2018 in CA

Filing a 1040NR tax return for 2018

Filing Status - Single

Sandy has the following income for 2018:

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

2018

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2018.

During 2018:

1 My California (CA) Residency (Check one)

a Myself: ( ) Nonresident (x) Part-Year Resident ( ) Resident

b Spouse: ( ) Nonresident ( ) Part-Year Resident ( ) Resident

Table with 2 columns: Yourself, Spouse/RDP. Rows include domicile, military, CA resident status, CA nonresident status, days in CA, and home ownership.

Part II Income Adjustment Schedule

Table with 6 columns: Section A - Income, A, B, C, D, E. Rows include wages, interest, dividends, IRAs, social security, and additional income items.



2018

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule behind Long Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2018.

During 2018:

1 My California (CA) Residency (Check one)

a Myself: Nonresident Part-Year Resident Resident

b Spouse: Nonresident Part-Year Resident Resident

Table with 2 columns: Yourself, Spouse/RDP. Rows include domicile (FC), military, CA residency start (FC 07 01 2018), CA nonresidency start, days in CA (184), and CA residency before 2018.

Part II Income Adjustment Schedule

Table with 6 columns: Section A - Income, A (Federal Amounts), B (Subtractions), C (Additions), D (Total Amounts Using CA Law), E (CA Amounts). Rows include wages, interest, dividends, IRAs, social security, and other income.

# SCENARIO

## Sandy Eggo

Citizen of Pandora

Arrived in California on 7/1/2018

Spent the remainder of 2018 in CA

Filing a 1040NR tax return for 2018

Single

Sandy has the following income for 2018:

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

\$30,000 paid from California Institution

\$20,000 paid from Pandoran employer

*\$5,000 of the above is exempt on 1040NR from tax treaty  
\$20,000 paid from Pandoran employer is not taxable by IRS*

**Wages earned in Pandora before 7/1/2018** **\$8,000**

**Interest Income** **\$500**

2018

# California Adjustments — Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule behind Long Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

**SANDY EGGO**

SSN or ITIN

**1 2 3 4 5 6 7 8 9**

### Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2018.

During 2018:

1 My California (CA) Residency (Check one)

b Spouse:  Nonresident  Part-Year Resident  Resident

Yourself

Spouse/RDP

<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
			<b>FC</b>		
(y) of move) ...	<input checked="" type="radio"/>	<input type="radio"/>	<b>FC 07 01 2018</b>	<input type="radio"/>	<input type="radio"/>
(yy) of move) ...	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>	<b>184</b>	<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>	<b>N</b>	<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>

Reported for IRS \$25,000

California wages \$50,000

Pandoran wages \$ 8,000

Total \$58,000

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

### Part II Income Adjustment Schedule

#### Section A — Income

from federal Form 1040

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. .... 1	<input checked="" type="radio"/> 25,000	<input type="radio"/>	<input checked="" type="radio"/> 33,000	<input checked="" type="radio"/> 58,000	<input checked="" type="radio"/> 50,000
2 Taxable interest. (a) <input type="radio"/> 2(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. (a) <input type="radio"/> 3(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRAs, pensions, and annuities. See instructions. (a) <input type="radio"/> 4(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. (a) <input type="radio"/> 5(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>			
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040)					
10 Taxable refunds, credits, or offsets of state and local income taxes. .... 10	<input type="radio"/>	<input type="radio"/>			
11 Alimony received. See instructions. .... 11	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) ..... 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions ... 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) ..... 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15a Reserved ..... 15b					
16a Reserved ..... 16b					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. .... 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



# SCENARIO

## Sandy Eggo

Citizen of Pandora

Arrived in California on 7/1/2018

Spent the remainder of 2018 in CA

Filing a 1040NR tax return for 2018

Single

Sandy has the following income for 2018:

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

\$30,000 paid from California Institution

\$20,000 paid from Pandoran employer

\$5,000 of the above is exempt on 1040NR from tax treaty  
*\$20,000 paid from Pandoran employer is not taxable by IRS*

**Wages earned in Pandora before 7/1/2018** **\$8,000**

**Interest Income** **\$500**

2018

# California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

**Important:** Attach this schedule behind Long Form 540NR, Side 5 as a supporting California schedule.

Name(s) as shown on tax return

**SANDY EGGO**

SSN or ITIN

1 2 3 4 5 6 7 8 9

**Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2018.**

During 2018:

1 My California (CA) Residency (Check one)

a Myself:  Nonresident  Part-Year Resident  Resident

b Spouse:  Nonresident  Part-Year Resident  Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions)	<input checked="" type="radio"/> FC	<input type="radio"/>
b I was in the military and stationed in (enter two letter code)	<input type="radio"/>	<input type="radio"/>
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move)	<input checked="" type="radio"/> FC 07 01 2018	<input type="radio"/>
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move)	<input type="radio"/>	<input type="radio"/>
5 I was a CA nonresident the entire year (enter state of residence)	<input type="radio"/>	<input type="radio"/>
6 The number of days I spent in CA for any purpose was:	<input checked="" type="radio"/> 184	<input type="radio"/>
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input checked="" type="radio"/> N	<input type="radio"/>
8 Before 2018: I was a CA resident for the period of	<input type="radio"/>	<input type="radio"/>

**Part II Income Adjustment Schedule**

	A	B	C	D	E
Section A — Income from federal Form 1040	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. 1	<input checked="" type="radio"/> 25,000	<input type="radio"/>	<input checked="" type="radio"/> 33,000	<input checked="" type="radio"/> 58,000	<input checked="" type="radio"/> 50,000
2 Taxable interest. (a) <input checked="" type="radio"/> 2(b) <input type="radio"/> 0	<input checked="" type="radio"/> 0	<input type="radio"/>	<input checked="" type="radio"/> 500	<input checked="" type="radio"/> 500	<input checked="" type="radio"/> 250
3 Ordinary dividends. See instructions. (a) <input type="radio"/> 3(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRAs, pensions, and annuities. See instructions. (a) <input type="radio"/> 4(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. (a) <input type="radio"/> 5(b) <input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040)					
10 Taxable refunds, credits, or offsets of state and local income taxes. 10	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
11 Alimony received. See instructions. 11	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12 Business income or (loss) 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13 Capital gain or (loss). See instructions 13	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
14 Other gains or (losses) 14	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15a Reserved 15b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16a Reserved 16b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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

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

Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
18	Farm income or (loss) . . . . . 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19	Unemployment compensation . . . . . 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
20a	Reserved . . . . . 20b					
21	Other income:					
	a California lottery winnings		<input checked="" type="radio"/>	a		
	b Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	b		
	c Federal NOL (Schedule 1 (Form 1040), line 21)		<input checked="" type="radio"/>	c		
	d NOL deduction from FTB 3805V . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>	d	21 <input checked="" type="radio"/>	21 <input checked="" type="radio"/>
	e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input checked="" type="radio"/>	e		
	f Other (describe): <input checked="" type="radio"/>		<input checked="" type="radio"/>	f		
22	<b>Total.</b> Combine line 1 through line 21 in each column. Go to Section C . . . . . 22	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250
Income Adjustment Schedule		A	B	C	D	E
Section C — Adjustments to 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)
23	Educator expenses . . . . . 23	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 24	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Health savings account deduction . . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
26	Moving expenses. Attach federal Form 3903. See instructions . . . . . 26	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Deductible part of self-employment tax . . . 27	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
28	Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
29	Self-employed health insurance deduction 29	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
30	Penalty on early withdrawal of savings . . . 30	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
31a	Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ 31a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
32	IRA deduction . . . . . 32	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
33	Student loan interest deduction . . . . . 33	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
34	Reserved . . . . . 34					
35	Reserved . . . . . 35					
36	Add line 23 through line 35 in each column, A through E . . . . . 36	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
37	<b>Total.</b> Subtract line 36 from line 22 in each column, A through E. See instructions. . . . 37	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250



<b>Part III Adjustments to Federal Itemized Deductions</b>		<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See Instructions	<b>C</b> Additions See Instructions
Check the box if you did NOT itemize for federal but will itemize for California <input checked="" type="radio"/> <input type="checkbox"/>				
<b>Medical and Dental Expenses</b>				
1	Medical and dental expenses <input checked="" type="radio"/>	1		
2	Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	2		
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	4		
<b>Taxes You Paid</b>				
5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	5a	<input checked="" type="radio"/>	
5b	State and local real estate taxes <input checked="" type="radio"/>	5b		
5c	State and local personal property taxes <input checked="" type="radio"/>	5c		
5d	Add lines 5a through 5c <input checked="" type="radio"/>	5d		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>	5e	<input checked="" type="radio"/>	<input checked="" type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>	6	<input checked="" type="radio"/>	
7	Add lines 5e and 6 <input checked="" type="radio"/>	7	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Interest You Paid</b>				
8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>	8a		<input checked="" type="radio"/>
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b		<input checked="" type="radio"/>
8c	Points not reported to you on Form 1098 <input checked="" type="radio"/>	8c		<input checked="" type="radio"/>
8d	Reserved <input checked="" type="radio"/>	8d		
8e	Add lines 8a through 8c <input checked="" type="radio"/>	8e		<input checked="" type="radio"/>
9	Investment interest <input checked="" type="radio"/>	9	<input checked="" type="radio"/>	<input checked="" type="radio"/>
10	Add lines 8e and 9 <input checked="" type="radio"/>	10	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Gifts to Charity</b>				
11	Gifts by cash or check <input checked="" type="radio"/>	11	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12	Other than by cash or check <input checked="" type="radio"/>	12	<input checked="" type="radio"/>	<input checked="" type="radio"/>
13	Carryover from prior year <input checked="" type="radio"/>	13	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14	Add lines 11 through 13 <input checked="" type="radio"/>	14	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="radio"/>	15	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions <input checked="" type="radio"/>	16	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	17	<input checked="" type="radio"/>	<input checked="" type="radio"/>
18	<b>Total Adjustments to Federal Itemized Deductions.</b> Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18		

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

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

2018

Department of the Treasury—Internal Revenue Service

During 2018, Sandy donated **\$75** to The Puppy Program.



**Total Itemized Deductions:**

State Income Tax	<b>\$2,446</b>
Charitable Donation	<b>\$ 75</b>
<b>Total</b>	<b>\$2,521</b>



<b>Part III Adjustments to Federal Itemized Deductions</b>		<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See Instructions	<b>C</b> Additions See Instructions
Check the box if you did NOT itemize for federal but will itemize for California <input checked="" type="radio"/> <input type="checkbox"/>				
<b>Medical and Dental Expenses</b>				
1	Medical and dental expenses <input checked="" type="radio"/>	1		
2	Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	2		
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	4		
<b>Taxes You Paid</b>				
5a	State and local income tax or general sales taxes	5a	<input checked="" type="radio"/> 2,446	<input type="radio"/>
5b	State and local real estate taxes	5b	<input type="radio"/>	<input type="radio"/>
5c	State and local personal property taxes	5c	<input type="radio"/>	<input type="radio"/>
5d	Add lines 5a through 5c	5d	<input type="radio"/>	<input type="radio"/>
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C	5e	<input type="radio"/>	<input type="radio"/>
6	Other taxes. List type <input checked="" type="radio"/>	6	<input type="radio"/>	<input type="radio"/>
7	Add lines 5e and 6	7	<input checked="" type="radio"/> 2,446	<input type="radio"/>
<b>Interest You Paid</b>				
8a	Home mortgage interest and points reported to you on Form 1098	8a	<input type="radio"/>	<input type="radio"/>
8b	Home mortgage interest not reported to you on Form 1098	8b	<input type="radio"/>	<input type="radio"/>
8c	Points not reported to you on Form 1098	8c	<input type="radio"/>	<input type="radio"/>
8d	Reserved	8d	<input type="radio"/>	<input type="radio"/>
8e	Add lines 8a through 8c	8e	<input type="radio"/>	<input type="radio"/>
9	Investment interest	9	<input type="radio"/>	<input type="radio"/>
10	Add lines 8e and 9	10	<input type="radio"/>	<input type="radio"/>
<b>Gifts to Charity</b>				
11	Gifts by cash or check	11	<input checked="" type="radio"/> 75	<input type="radio"/>
12	Other than by cash or check	12	<input type="radio"/>	<input type="radio"/>
13	Carryover from prior year	13	<input type="radio"/>	<input type="radio"/>
14	Add lines 11 through 13	14	<input checked="" type="radio"/> 75	<input type="radio"/>
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	15	<input type="radio"/>	<input type="radio"/>
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions	16	<input type="radio"/>	<input type="radio"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	<input type="radio"/>	<input type="radio"/>
18	<b>Total Adjustments to Federal Itemized Deductions.</b> Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18		



<b>Part III Adjustments to Federal Itemized Deductions</b>		<b>A</b> Federal Amounts (from federal Schedule A (Form 1040))	<b>B</b> Subtractions See instructions	<b>C</b> Additions See instructions
Check the box if you did NOT itemize for federal but will itemize for California <input checked="" type="radio"/> <input type="checkbox"/>				
<b>Medical and Dental Expenses</b>				
1	Medical and dental expenses <input checked="" type="radio"/>	1		
2	Enter amount from federal Form 1040, line 7 <input checked="" type="radio"/>	2		
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="radio"/>	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0. <input checked="" type="radio"/>	4		
<b>Taxes You Paid</b>				
5a	State and local income tax or general sales taxes <input checked="" type="radio"/>	5a	2,446	2,446
5b	State and local real estate taxes <input checked="" type="radio"/>	5b		
5c	State and local personal property taxes <input checked="" type="radio"/>	5c		
5d	Add lines 5a through 5c <input checked="" type="radio"/>	5d		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A. Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C <input checked="" type="radio"/>	5e		
6	Other taxes. List type <input checked="" type="radio"/>	6		
7	Add lines 5e and 6 <input checked="" type="radio"/>	7	2,446	2,446
<b>Interest You Paid</b>				
8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="radio"/>	8a		
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="radio"/>	8b		
8c	Points not reported to you on Form 1098 <input checked="" type="radio"/>	8c		
8d	Reserved <input checked="" type="radio"/>	8d		
8e	Add lines 8a through 8c <input checked="" type="radio"/>	8e		
9	Investment interest <input checked="" type="radio"/>	9		
10	Add lines 8e and 9 <input checked="" type="radio"/>	10		
<b>Gifts to Charity</b>				
11	Gifts by cash or check <input checked="" type="radio"/>	11	75	
12	Other than by cash or check <input checked="" type="radio"/>	12		
13	Carryover from prior year <input checked="" type="radio"/>	13		
14	Add lines 11 through 13 <input checked="" type="radio"/>	14	75	
<b>Casualty and Theft Losses</b>				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="radio"/>	15		
<b>Other Itemized Deductions</b>				
16	Other—from list in federal instructions <input checked="" type="radio"/>	16		
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="radio"/>	17	2,521	2,446
18	<b>Total Adjustments to Federal Itemized Deductions.</b> Combine line 17 column A less column B plus column C <input checked="" type="radio"/>	18		75

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?  
 Single or married/RDP filing separately ..... \$194,504  
 Head of household ..... \$291,760  
 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013  
 No. Transfer the amount on line 28 to line 29.  
 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29  29

30 Enter the larger of the amount on line 29 or your standard deduction listed below  
 Single or married/RDP filing separately. See instructions. .... \$4,401  
 Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

Your Filing Status	Enter On Line 18
1 - Single	\$4,401
2 - Married/RDP filing jointly	\$8,802
3 - Married/RDP filing separately	\$4,401
4 - Head of household	\$8,802
5 - Qualifying widow(er)	\$8,802

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

26  75

27

28  75

for your filing status?

\$194,504

\$291,760

\$389,013

Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  29  75

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

Single or married/RDP filing separately. See instructions. \$4,401

Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,802  30

Page 29

Part IV California Taxable Income

1 California AGI. Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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



Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?  
 Single or married/RDP filing separately ..... \$194,504  
 Head of household ..... \$291,760  
 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013  
 No. Transfer the amount on line 28 to line 29.  
 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29  29

30 Enter the larger of the amount on line 29 or your standard deduction listed below  
 Single or married/RDP filing separately. See instructions. .... \$4,401  
 Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?  
 Single or married/RDP filing separately ..... \$194,504  
 Head of household ..... \$291,760  
 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013  
 No. Transfer the amount on line 28 to line 29.  
 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29  29

30 Enter the larger of the amount on line 29 or your standard deduction listed below  
 Single or married/RDP filing separately. See instructions. .... \$4,401  
 Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

29 Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?  
 Single or married/RDP filing separately ..... \$194,504  
 Head of household ..... \$291,760  
 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013  
 No. Transfer the amount on line 28 to line 29.  
 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  29

30 Enter the larger of the amount on line 29 or your standard deduction listed below  
 Single or married/RDP filing separately. See instructions. .... \$4,401  
 Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

Part IV California Taxable Income

1 California AGI. Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 Deduction Percentage. Divide line 37, column E by line 1. Round the result to four places. If the result is greater than 1.000, enter 1.000.  3

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

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



**Job Expenses and Certain Miscellaneous Deductions**

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions. ....	<input checked="" type="radio"/> 19	<input type="text"/>
20	Tax preparation fees. ....	<input checked="" type="radio"/> 20	<input type="text"/>
21	Other expenses- investment, safe deposit box, etc. List type <input type="radio"/> .....	<input checked="" type="radio"/> 21	<input type="text"/>
22	Add lines 19 through 21. ....	<input checked="" type="radio"/> 22	<input type="text"/>
23	Enter amount from federal Form 1040, line 7 <input type="radio"/> .....	<input checked="" type="radio"/> 23	<input type="text"/>
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0. ....	<input checked="" type="radio"/> 24	<input type="text"/>
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ....	<input checked="" type="radio"/> 25	<input type="text"/>
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25. ....	<input checked="" type="radio"/> 26	<input type="text" value="75"/>
27	Other adjustments. See instructions. Specify <input type="radio"/> .....	<input checked="" type="radio"/> 27	<input type="text"/>
28	Combine line 26 and line 27. ....	<input checked="" type="radio"/> 28	<input type="text" value="75"/>
29	<b>Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?</b> Single or married/RDP filing separately ..... \$194,504 Head of household ..... \$291,760 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013 <b>No.</b> Transfer the amount on line 28 to line 29. <b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29. ....	<input checked="" type="radio"/> 29	<input type="text" value="75"/>
30	<b>Enter the larger of the amount on line 29 or your standard deduction listed below</b> Single or married/RDP filing separately. See instructions. .... \$4,401 Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$8,802 .....	<input checked="" type="radio"/> 30	<input type="text" value="4,401"/>

**Part IV California Taxable Income**

1	California AGI. Enter your California AGI from line 37, column E. ....	<input checked="" type="radio"/> 1	<input type="text" value="50,250"/>
2	Enter your deductions from line 30. ....	<input checked="" type="radio"/> 2	<input type="text" value="4,401"/>
3	<b>Deduction Percentage.</b> Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- .....	<input checked="" type="radio"/> 3	<input type="text" value="0.8590"/>
4	<b>California Itemized/Standard Deductions.</b> Multiply line 2 by the percentage on line 3. ....	<input checked="" type="radio"/> 4	<input type="text" value="3,780"/>
5	<b>California Taxable Income.</b> Subtract line 4 from line 1. If the result is less than zero, enter -0- .....	<input checked="" type="radio"/> 5	<input type="text"/>

$4,401 \times .8590$

**Job Expenses and Certain Miscellaneous Deductions**

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

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

Single or married/RDP filing separately ..... \$194,504

Head of household ..... \$291,760

Married/RDP filing jointly or qualifying widow(er) ..... \$389,013

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

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

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

Single or married/RDP filing separately. See instructions. .... \$4,401

Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13  .00

14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14  .00

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

16 California adjustments - additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16  .00

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

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

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

**CA Taxable Income**

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39  .00

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

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

42 Add line 40 and line 41 ..... ● 42  .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55  .00



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

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

2018

Department of the Treasury—Internal Revenue Service

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 .00

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

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

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

**CA Taxable Income**

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00

	A	B	C	D	E
<b>Section B — Additional Income</b> Continued	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See Instructions (difference between CA & federal law)	<b>Additions</b> See Instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As if You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
18 Farm income or (loss) ..... 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 Unemployment compensation ..... 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
20a Reserved ..... 20b					
21 Other income:					
a California lottery winnings		a <input checked="" type="radio"/>	a		
b Disaster loss deduction from FTB 3805V		b <input checked="" type="radio"/>	b		
c Federal NOL (Schedule 1 (Form 1040), line 21)		c <input checked="" type="radio"/>	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V ..... 21	<input checked="" type="radio"/>	d <input checked="" type="radio"/>	d	21 <input checked="" type="radio"/>	21 <input checked="" type="radio"/>
e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		e <input checked="" type="radio"/>	e		
f Other (describe): <input checked="" type="radio"/>		f <input checked="" type="radio"/>	f		
22 Total. Combine line 1 through line 21 in each column. Go to Section C. .... 22	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250
<b>Income Adjustment Schedule</b>					
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040)	<b>Federal Amounts</b> (taxable amounts from your federal tax return)	<b>Subtractions</b> See Instructions (difference between CA & federal law)	<b>Additions</b> See Instructions (difference between CA & federal law)	<b>Total Amounts Using CA Law As if You Were a CA Resident</b> (subtract col. B from col. A; add col. C to the result)	<b>CA Amounts</b> (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
23 Educator expenses ..... 23	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
24 Certain business expenses of reservists, performing artists, and fee-basis government officials ..... 24	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25 Health savings account deduction ..... 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
26 Moving expenses. Attach federal Form 3903. See instructions ..... 26	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27 Deductible part of self-employment tax ..... 27	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
28 Self-employed SEP, SIMPLE, and qualified plans ..... 28	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
29 Self-employed health insurance deduction 29	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
30 Penalty on early withdrawal of savings ..... 30	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
31a Alimony paid.    b Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ 31a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
32 IRA deduction ..... 32	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
33 Student loan interest deduction ..... 33	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
34 Reserved ..... 34					
35 Reserved ..... 35					
36 Add line 23 through line 35 in each column, A through E ..... 36	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
37 Total. Subtract line 36 from line 22 in each column, A through E. See instructions. .... 37	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 .00

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

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

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

**CA Taxable Income**

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00

Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
18	Farm income or (loss) . . . . . 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19	Unemployment compensation . . . . . 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
20a	Reserved . . . . . 20b					
21	Other income.					
	a California lottery winnings		<input checked="" type="radio"/>	a		
	b Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	b		
	c Federal NOL (Schedule 1 (Form 1040), line 21)		<input checked="" type="radio"/>	c		
	d NOL deduction from FTB 3805V . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>	d	21 <input checked="" type="radio"/>	21 <input checked="" type="radio"/>
	e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input checked="" type="radio"/>	e		
	f Other (describe): <input checked="" type="radio"/>		<input checked="" type="radio"/>	f		
22	Total. Combine line 1 through line 21 in each column. Go to Section C . . . . . 22	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250
Income Adjustment Schedule		A	B	C	D	E
Section C — Adjustments to 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)
23	Educator expenses . . . . . 23	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 24	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Health savings account deduction . . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
26	Moving expenses. Attach federal Form 3903. See instructions . . . . . 26	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Deductible part of self-employment tax . . . 27	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
28	Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
29	Self-employed health insurance deduction 29	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
30	Penalty on early withdrawal of savings . . . 30	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
31a	Alimony paid. b Enter recipient's: SSN <input checked="" type="radio"/> Last name <input checked="" type="radio"/> . . . . . 31a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
32	IRA deduction . . . . . 32	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
33	Student loan interest deduction . . . . . 33	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
34	Reserved . . . . . 34					
35	Reserved . . . . . 35					
36	Add line 23 through line 35 in each column, A through E . . . . . 36	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
37	Total. Subtract line 36 from line 22 in each column, A through E. See instructions. . . . 37	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 .00

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

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

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

**CA Taxable Income**

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

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

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

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **1** .00

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00



Section B — Additional Income Continued		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
18	Farm income or (loss) . . . . . 18	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19	Unemployment compensation . . . . . 19	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
20a	Reserved . . . . . 20b					
21	Other income:					
	a California lottery winnings		<input checked="" type="radio"/>	a		
	b Disaster loss deduction from FTB 3805V		<input checked="" type="radio"/>	b		
	c Federal NOL (Schedule 1 (Form 1040), line 21)		<input checked="" type="radio"/>	c		
	d NOL deduction from FTB 3805V . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>	d	21 <input checked="" type="radio"/>	21 <input checked="" type="radio"/>
	e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809		<input checked="" type="radio"/>	e		
	f Other (describe): <input checked="" type="radio"/>		<input checked="" type="radio"/>	f		
22	<b>Total.</b> Combine line 1 through line 21 in each column. Go to Section C . . . . . 22	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250
Income Adjustment Schedule		A	B	C	D	E
Section C — Adjustments to 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)
23	Educator expenses . . . . . 23	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 24	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
25	Health savings account deduction . . . . . 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
26	Moving expenses. Attach federal Form 3903. See instructions . . . . . 26	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
27	Deductible part of self-employment tax . . . 27	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
28	Self-employed SEP, SIMPLE, and qualified plans . . . . . 28	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
29	Self-employed health insurance deduction 29	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
30	Penalty on early withdrawal of savings . . . 30	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
31a	Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> _____ Last name <input checked="" type="radio"/> _____ 31a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
32	IRA deduction . . . . . 32	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
33	Student loan interest deduction . . . . . 33	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
34	Reserved . . . . . 34					
35	Reserved . . . . . 35					
36	Add line 23 through line 35 in each column, A through E . . . . . 36	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
37	<b>Total.</b> Subtract line 36 from line 22 in each column, A through E. See instructions. . . . 37	<input checked="" type="radio"/> 25,000	<input checked="" type="radio"/> 0	<input checked="" type="radio"/> 33,500	<input checked="" type="radio"/> 58,500	<input checked="" type="radio"/> 50,250

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

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

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

**CA Taxable Income**

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

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

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

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **1** .00

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00

**Job Expenses and Certain Miscellaneous Deductions**

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

29 **Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**  
 Single or married/RDP filing separately ..... \$194,504  
 Head of household ..... \$291,760  
 Married/RDP filing jointly or qualifying widow(er) ..... \$389,013  
 No. Transfer the amount on line 28 to line 29.  
 Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29.  29

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**  
 Single or married/RDP filing separately. See instructions. .... \$4,401  
 Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000**

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0**

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500**

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401**

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  19 **54,099**

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see instructions .....  39

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

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

42 Add line 40 and line 41 ..... ● 42

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

51 Credit for joint custody head of household. See Instructions ..... ● 51

52 Credit for dependent parent. See Instructions ..... ● 52

53 Credit for senior head of household. See Instructions ..... ● 53

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

55 Credit amount. See Instructions ..... ● 55

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Total Taxable Income \$54,099

**2018 California Tax Table** – Continued

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,300	639	639	47,451	47,550	1,783	919	919	54,451	54,550	2,343	1,199	1,244
40,551	40,650	1,306	643	643	47,551	47,650	1,791	923	923	54,551	54,650	2,351	1,203	1,250
40,651	40,750	1,312	647	647	47,651	47,750	1,799	927	927	54,651	54,750	2,359	1,207	1,256
40,751	40,850	1,318	651	651	47,751	47,850	1,807	931	931	54,751	54,850	2,367	1,211	1,262
40,851	40,950	1,324	655	655	47,851	47,950	1,815	935	935	54,851	54,950	2,375	1,215	1,268
40,951	41,050	1,330	659	659	47,951	48,050	1,823	939	939	54,951	55,050	2,383	1,219	1,274
41,051	41,150	1,336	663	663	48,051	48,150	1,831	943	943	55,051	55,150	2,391	1,223	1,280
41,151	41,250	1,342	667	667	48,151	48,250	1,839	947	947	55,151	55,250	2,399	1,227	1,286
41,251	41,350	1,348	671	671	48,251	48,350	1,847	951	951	55,251	55,350	2,407	1,231	1,292
41,351	41,450	1,354	675	675	48,351	48,450	1,855	955	955	55,351	55,450	2,415	1,235	1,298
41,451	41,550	1,360	679	679	48,451	48,550	1,863	959	959	55,451	55,550	2,423	1,239	1,304
41,551	41,650	1,366	683	683	48,551	48,650	1,871	963	963	55,551	55,650	2,431	1,243	1,310
41,651	41,750	1,372	687	687	48,651	48,750	1,879	967	967	55,651	55,750	2,439	1,247	1,316
41,751	41,850	1,378	691	691	48,751	48,850	1,887	971	971	55,751	55,850	2,447	1,251	1,322
41,851	41,950	1,384	695	695	48,851	48,950	1,895	975	975	55,851	55,950	2,455	1,255	1,328
46,451	46,550	1,703	879	879	53,451	53,550	2,263	1,159	1,184	60,451	60,550	2,880	1,439	1,604
46,551	46,650	1,711	883	883	53,551	53,650	2,271	1,163	1,190	60,551	60,650	2,889	1,443	1,610
46,651	46,750	1,719	887	887	53,651	53,750	2,279	1,167	1,196	60,651	60,750	2,899	1,447	1,616
46,751	46,850	1,727	891	891	53,751	53,850	2,287	1,171	1,202	60,751	60,850	2,908	1,451	1,622
46,851	46,950	1,735	895	895	53,851	53,950	2,295	1,175	1,208	60,851	60,950	2,917	1,455	1,628
46,951	47,050	1,743	899	899	53,951	54,050	2,303	1,179	1,214	60,951	61,050	2,926	1,459	1,634
47,051	47,150	1,751	903	903	54,051	54,150	2,311	1,183	1,220	61,051	61,150	2,936	1,463	1,640
47,151	47,250	1,759	907	907	54,151	54,250	2,319	1,187	1,226	61,151	61,250	2,945	1,467	1,646
47,251	47,350	1,767	911	911	54,251	54,350	2,327	1,191	1,232	61,251	61,350	2,954	1,471	1,652
47,351	47,450	1,775	915	915	54,351	54,450	2,335	1,195	1,238	61,351	61,450	2,964	1,475	1,658

Continued on next page.



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See Instructions ..... ● 18 **4,401** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  19 **54,099** .00

**CA Taxable Income**

31 Tax. Check the box if from:  Tax Table  Tax Rate Schedule  
 ●  FTB 3800 ●  FTB 3803 ..... ● 31 **2,311** .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00



**Job Expenses and Certain Miscellaneous Deductions**

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

20 Tax preparation fees.  20

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

22 Add lines 19 through 21.  22

23 Enter amount from federal Form 1040, line 7

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

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

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

27 Other adjustments. See instructions. Specify    27

28 Combine line 26 and line 27.  28

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

Single or married/RDP filing separately ..... \$194,504

Head of household ..... \$291,760

Married/RDP filing jointly or qualifying widow(er) ..... \$389,013

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

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

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

Single or married/RDP filing separately. See instructions. .... \$4,401

Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$8,802  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from line 37, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401** .00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- .....  19 **54,099** .00

**CA Taxable Income**

31 Tax. Check the box if from:  Tax Table  Tax Rate Schedule  
 ●  FTB 3800 ●  FTB 3803 ..... ● 31 **2,311** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ..... ● 35 **46,470** .00

36 CA Tax Rate. Divide line 31 by line 19 .....  36 .04

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

38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 .....  38 .04

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See Instructions .....  54 .04

55 Credit amount. See Instructions ..... ● 55 .00

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401** .00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- .....  19 **54,099** .00

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

FTB 3800  FTB 3800  ..... ● 31 **2,311** .00

32 CA adjusted gross income from Schedule CA (540NR), Part III, line 4 ..... ● 32 **50,250** .00

35 CA Taxable Income ..... ● 35 **46,470** .00

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **0.0427**

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00

**2,311/54,099**



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000**

14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0**

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

16 California adjustments - additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500**

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401**

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- .....  19 **54,099**

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

●  FTB 3800 ●  FTB 3803 ..... ● 31 **2,311**

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ..... ● 35 **46,470**

36 CA Tax Rate **46,470 X 0.0427** .....  36 **0.0427**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 .....  37 **1,985**

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see instructions .....  39

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

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

42 Add line 40 and line 41 ..... ● 42

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

51 Credit for joint custody head of household. See Instructions ..... ● 51

52 Credit for dependent parent. See Instructions ..... ● 52

53 Credit for senior head of household. See Instructions ..... ● 53

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

55 Credit amount. See Instructions ..... ● 55

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

**Total Taxable Income**

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401** .00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- .....  19 **54,099** .00

**CA Taxable Income**

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

●  FTB 3800 ●  FTB 3803 ..... ● 31 **2,311** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ..... ● 35 **46,470** .00

36 CA Tax Rate. Divide line 35 by line 19 .....  36 **0.0427**

37 CA Tax Before Credits. Multiply line 35 by line 36 .....  37 **1,985** .00

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 .00

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

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

42 Add line 40 and line 41 ..... ● 42 .00

**Special Credits**

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

---

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401** .00

19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- .....  19 **54,099** .00

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

●  FTB 3800 ●  FTB 3803 ..... ● 31 **2,311** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ..... ● 35 **46,470** .00

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **0.0427**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 .....  37 **1,985** .00

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see Instructions .....  39 **101** .00

40 CA Regular Tax. Multiply line 37 by line 36. If less than zero, enter -0- .....  40 **118 X 0.8590** .00

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

42 Add line 40 and line 41 ..... ● 42 .00

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00



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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

---

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

13 Enter Federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

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

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35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ..... ● 35 **46,470** .00

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **0.0427**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 .....  37 **1,985** .00

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

39 CA Prorated Exemption .....  39 **101** .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- .....  40 **1,884** .00

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

42 Add line 40 and line 41 ..... ● 42 .00

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

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

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

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

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

55 Credit amount. See Instructions ..... ● 55 .00

**1,985 - 101**

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

11 Exemption amount: Add line 7 through line 10 .....  11 5 **118**

---

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

13 Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), line 37, column B ..... ● 14 **0** .00

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

16 California adjustments - additions. Enter the amount from Schedule CA (540NR), line 37, column C ..... ● 16 **33,500** .00

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

18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions ..... ● 18 **4,401** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 ..... ● 35 **46,470** .00

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **0.0427**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 .....  37 **1,985** .00

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see instructions .....  39 **101** .00

40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- .....  40 **1,884** .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 **1,884** .00

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

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

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

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

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

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

Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

Special Credits continued	58	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	58	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	59	<input type="text"/>	.00
	60	To claim more than two credits. See instructions .....	60	<input type="text"/>	.00
	61	Nonrefundable renter's credit. See instructions .....	61	0	.00
	62	Add line 58 and line 59 through 61. These are your total credits .....	62	<input type="text"/>	.00
	63	Subtotal .....	63	1,884	.00
Other Taxes	71	All other taxes .....	71	<input type="text"/>	.00
	72	Mortgage interest deduction .....	72	<input type="text"/>	.00
	73	Charitable contribution deduction .....	73	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax .....	74	<input type="text"/>	.00
Payments	81	California income tax withheld. See instructions .....	81	<input type="text"/>	.00
	82	2018 CA estimated tax and other payments. See instructions .....	82	<input type="text"/>	.00
	83	Withholding (Form 992-B and/or 993). See instructions .....	83	<input type="text"/>	.00
	84	Excess SDI (or VPOI) withheld. See instructions .....	84	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC) .....	85	<input type="text"/>	.00
	86	Add lines 81 through 85. These are your total payments. See instructions .....	86	<input type="text"/>	.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .....	101	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2019 estimated tax .....	102	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101 .....	103	<input type="text"/>	.00
	104	Tax due. If line 86 is less than line 74, subtract line 86 from line 74 .....	104	<input type="text"/>	.00
Contributions		<b>Code</b> <b>Amount</b>			
		California Seniors Special Fund. See instructions .....	400	<input type="text"/>	.00
		Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	401	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	403	<input type="text"/>	.00	

Nonresidents are not eligible for the renter's Credit.

Eligible if resident for six months or more and AGI from all sources is \$41,941 or less if single or MFS.



Your name:

**SANDY EGGO**

Your SSN or ITIN:

**123456789**

Special Credits continued

58	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	58	<input type="text"/>	.00
59	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	59	<input type="text"/>	.00
60	To claim more than two credits. See instructions .....	60	<input type="text"/>	.00
61	Nonrefundable employer's credit. See instructions .....	61	<input type="text" value="0"/>	.00
62	Add line 50 and line 55 through 61. These are your total credits .....	62	<input type="text"/>	.00
63	Subtract line 62 from line 42. If less than zero, enter -0- .....	63	<input type="text" value="1,884"/>	.00

Other Taxes

71	Alternative minimum tax. Attach Schedule P (540NR) .....	71	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions .....	72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions .....	73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax .....	74	<input type="text" value="1,884"/>	.00

Payments

81	California income tax withheld. See instructions .....	81	<input type="text"/>	.00
82	2018 CA estimated tax and other payments. See instructions .....	82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or 593). See instructions .....	83	<input type="text"/>	.00
84	Excess SDI (or VPD) withheld. See instructions .....	84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC) .....	85	<input type="text"/>	.00
86	Add lines 81 through 85. These are your total payments. See instructions .....	86	<input type="text"/>	.00

Overpaid Tax/Tax Due

101	Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .....	101	<input type="text"/>	.00
102	Amount of line 101 you want applied to your 2019 estimated tax .....	102	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101 .....	103	<input type="text"/>	.00
104	Tax due. If line 86 is less than line 74, subtract line 86 from line 74 .....	104	<input type="text"/>	.00

Contributions

	Code	Amount	
California Seniors Special Fund. See instructions .....	400	<input type="text"/>	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	401	<input type="text"/>	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	403	<input type="text"/>	.00

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

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

2018

Department of the Treasury—Internal Revenue Service



Your name:

SANDY EGGO

Your SSN or ITIN:

123456789

		Code	Amount	
Special Credits continued	58	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	<input type="text"/>	.00
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	<input type="text"/>	.00
	60	To claim more than two credits. See instructions .....	<input type="text"/>	.00
	61	Nonrefundable employer's credit. See instructions .....	0	.00
	62	Add line 58 and line 59 through 61. These are your total credits .....	<input type="text"/>	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0- .....	1,884	.00
Other Taxes	71	Alternative minimum tax. Attach Schedule P (540NR) .....	<input type="text"/>	.00
	72	Mental Health Services Tax. See instructions .....	<input type="text"/>	.00
	73	Other taxes and credit recapture. See instructions .....	<input type="text"/>	.00
	74	Add line 63, line 71, line 72, <b>California Withholding</b> .....	1,884	.00
Payments	81	California income tax withheld. See instructions .....	2,446	.00
	82	2018 CA estimated tax and other payments. See instructions .....	<input type="text"/>	.00
	83	Withholding (Form 592-B and/or 593). See instructions .....	<input type="text"/>	.00
	84	Excess SDI (or VPOI) withheld. See instructions .....	<input type="text"/>	.00
	85	Earned Income Tax Credit (EITC) .....	<input type="text"/>	.00
	86	Add lines 81 through 85. These are your total payments. See instructions .....	<input type="text"/>	.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .....	<input type="text"/>	.00
	102	Amount of line 101 you want applied to your 2019 estimated tax .....	<input type="text"/>	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101 .....	<input type="text"/>	.00
	104	Tax due. If line 86 is less than line 74, subtract line 86 from line 74 .....	<input type="text"/>	.00
Contributions		California Seniors Special Fund. See instructions .....	<input type="text"/>	.00
		Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	<input type="text"/>	.00
		Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	<input type="text"/>	.00



Your name:

**SANDY EGGO**

Your SSN or ITIN:

**123456789**

Special Credits continued

58	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	58	<input type="text"/>	.00
59	Enter credit name <input type="text"/> code <input type="text"/> and amount ...	59	<input type="text"/>	.00
60	To claim more than two credits. See instructions .....	60	<input type="text"/>	.00
61	Nonrefundable employer's credit. See instructions .....	61	<input type="text" value="0"/>	.00
62	Add line 50 and line 55 through 61. These are your total credits .....	62	<input type="text"/>	.00
63	Subtract line 62 from line 42. If less than zero, enter -0- .....	63	<input type="text" value="1,884"/>	.00

Other Taxes

71	Alternative minimum tax. Attach Schedule P (540NR) .....	71	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions .....	72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions .....	73	<input type="text"/>	.00
74	Add line 63, line 71, line 72, and line 73. This is your total tax .....	74	<input type="text" value="1,884"/>	.00

Payments

81	California income tax withheld. See instructions .....	81	<input type="text" value="2,446"/>	.00
82	2018 CA estimated tax and other payments. See instructions .....	82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or 593). See instructions .....	83	<input type="text"/>	.00
84	Excess SDI (or VPD) withheld. See instructions .....	84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC) .....	85	<input type="text"/>	.00
86	Add lines 81 through 85. These are your total payments. See instructions .....	86	<input type="text" value="2,446"/>	.00

Overpaid Tax/Tax Due

101	Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86 .....	101	<input type="text" value="562"/>	.00
102	Amount of line 101 you want applied to your 2019 estimated tax .....	102	<input type="text"/>	.00
103	Overpaid tax available this year. Subtract line 102 from line 101 .....	103	<input type="text" value="562"/>	.00
104	Tax due. If line 86 is less than line 74, subtract line 86 from line 74 .....	104	<input type="text"/>	.00

Contributions

	Code	Amount	
California Seniors Special Fund. See instructions .....	400	<input type="text"/>	.00
Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund .....	401	<input type="text"/>	.00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program .....	403	<input type="text"/>	.00

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

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

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

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

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

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

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

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

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

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

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

**IMPORTANT:** Attach a copy of your complete federal return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131. To request this notice by mail, call 800.852.5711.

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

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

### Sign Here

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

Joint tax return? (See instructions)

● Your email address. Enter only one email address.  ● Preferred phone number

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

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

Firm's address  ● Firm's FEIN

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

Print Third Party Designee's Name  Telephone Number

John Doe  
Mary Doe  
1234 Main Street  
Anytown, CA 99999

1234

⑆5-0000 0000

\_\_\_\_\_ 19 \_\_\_\_\_

PAY TO THE  
ORDER OF \_\_\_\_\_

\$

\_\_\_\_\_ DOLLARS

ANYTOWN BANK  
Anytown, CA 99999

Routing  
number

Account  
number

Do Not Include  
The Check Number

For \_\_\_\_\_

1: (250250025) : (202020) : 1234



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

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

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

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

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

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

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

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

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

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

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

**IMPORTANT:** Attach a copy of your complete federal return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131. To request this notice by mail, call 800.852.5711.

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

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

● Your email address. Enter only one email address.  ● Preferred phone number

### Sign Here

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

Joint tax return? (See instructions)

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

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

Firm's address  ● Firm's FEIN

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

Print Third Party Designee's Name  Telephone Number

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

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

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

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

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

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

**IMPORTANT:** Attach a copy of your complete federal return.  
To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to [ftb.ca.gov/forms](http://ftb.ca.gov/forms) and search for 1131. To request this notice by mail, call 800.852.5711.  
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

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

● Your email address. Enter only one email address.  ● Preferred phone number

### Sign Here

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

Joint tax return? (See instructions)

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

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

Firm's address  ● Firm's FEIN

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

Print Third Party Designee's Name  Telephone Number

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

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

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

**125 REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103.  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001** ● 125 **474** **00**

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.  
See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.  
All or the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:  
 Checking  Savings **250250025** **202020** **474** **00**  
● Routing number ● Type ● Account number ● 126 Direct deposit amount

The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:  
 Checking  Savings **000000000** **00000000** **00**  
● Routing number ● Type ● Account number ● 127 Direct deposit amount

**IMPORTANT:** Attach a copy of your complete federal return.  
To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call **800.852.5711**.  
Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature *Sandy Eggo* Date **04/15/2019** Spouse's/RDP's signature (if a joint tax return, both must sign) X

**Sign Here**  
 Your email address. Enter only one email address. **Sandy.Eggo@gmail.com**  Preferred phone number **123 456 7890**  
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

It is unlawful to forge a spouse's/RDP's signature.  
Joint tax return? (See instructions)  
Firm's name (or yours, if self-employed) ● PTIN  
Firm's address ● FEIN

Do you want to allow another person to discuss this tax return with us? See instructions. . . . ●  Yes  No  
Print Third Party Designee's Name Telephone Number



# FOR ADDITIONAL HELP

Toll free  
phone number  
1-800-852-5711

Internet  
[ftb.ca.gov](http://ftb.ca.gov)



STATE OF CALIFORNIA  
Franchise Tax Board