

# 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 7/1/2019

Spent the remainder of 2019 in CA

Filing a 1040NR tax return for 2019

Single

Sandy has the following income for 2019:

<b>Wages earned in California</b>	<b>\$50,000</b>
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\$30,000 paid from California Institution

\$20,000 paid from Pandoran employer

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

<b>Wages earned in Pandora before 7/1/2019</b>	<b>\$8,000</b>
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<b>Interest Income</b>	<b>\$500</b>
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# California Nonresident or Part-Year Resident Income Tax Return

2019

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year and month \_\_\_\_\_ year 2020.

Your first name <b>SANDY</b>	Initial <input type="checkbox"/>	Last name <b>EGGO</b>	Suffix <input type="checkbox"/>	Your SSN or ITIN <b>1 2 3 4 5 6 7 8 9</b>	A R RP
If joint tax return, spouse's/RDP's first name <input type="checkbox"/>	Initial <input type="checkbox"/>	Last name <input type="checkbox"/>	Suffix <input type="checkbox"/>	Spouse's/RDP's SSN or ITIN <input type="checkbox"/>	

Additional information (see instructions)

Residence address (number and street) or PO box  
**1122 OCEAN DRIVE**

City (if you have a foreign address, see instructions)  
**SAN DIEGO**

State  
**CA**

ZIP code  
**92108**

Foreign country name

Foreign province/state/county

Foreign postal code

Date of Birth  
Your DOB (mm/dd/yyyy)  
**0 5 2 2 1 9 8 8**

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

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

2  Married/RDP filing jointly. See Inst.

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

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

5  Qualifying widow(er). Enter year spouse/RDP died.

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

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

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.  7 X \$122 =

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.  8 X \$122 =

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.  9 X \$122 =

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

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

Total dependent exemptions  10 X \$378 =

**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 7/1/2019

Spent the remainder of 2019 in CA

Filing a 1040NR tax return for 2019

Filing Status - Single

Sandy has the following income for 2019:

<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>

TAXABLE YEAR

2019

# California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

**Important:** Attach this schedule behind Form 540NH, 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 2019.

During 2019:

1 My California (CA) Residency (Check one)

a Myself:  Nonresident  Part-Year Resident  Resident

b Spouse:  Nonresident  Part-Year Resident  Resident

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

Yoursell Spouse/RDP

FC

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

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

FC 07 / 01 / 2019

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

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

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

1 8 4

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

N

8 Before 2019: I was a CA resident for the period of \_\_\_\_\_

**Part II Income Adjustment Schedule**

**Section A — Income**

from federal Form 1040 or 1040-SR

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions 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 type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2 Taxable interest. a <input type="radio"/> ... 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> ... 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> ... 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input type="radio"/> ... 4d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input type="radio"/> ... 5b	<input type="radio"/>	<input type="radio"/>			
6 Capital gain or (loss). See instructions ... 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Section B — Additional Income**

from federal Schedule 1 (Form 1040 or 1040-SR)

1 Taxable refunds, credits, or offsets of state and local income taxes. ... 1	<input type="radio"/>	<input type="radio"/>			
2a Alimony received. See instructions. ... 2a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss) ... 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses) ... 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. ... 5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



# SCENARIO

## Sandy Eggo

Citizen of Pandora

Arrived in California on 7/1/2019

Spent the remainder of 2019 in CA

Filing a 1040NR tax return for 2019

Single

Sandy has the following income for 2019:

**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 7/1/2019** **\$8,000**

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

TAXABLE YEAR

2019

# California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

**Important:** Attach this schedule behind 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 2019.

During 2019:

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"/> <b>FC</b>	<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"/> <b>FC 07 / 01 / 2019</b>	<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"/> <b>1 8 4</b>	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No) .....	<input checked="" type="radio"/> <b>N</b>	<input type="radio"/> _____
8 Before 2019: 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 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. .... 1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Taxable interest. a <input checked="" type="radio"/> ..... 2b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Ordinary dividends. See instructions. a <input checked="" type="radio"/> ..... 3b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 IRA distributions. See instructions. a <input checked="" type="radio"/> ..... 4b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
c Pensions and annuities. See instructions. c <input checked="" type="radio"/> ..... 4d	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Social security benefits. a <input checked="" type="radio"/> ..... 5b	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Capital gain or (loss). See instructions ... 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
<b>Section B — Additional Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes. .... 1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2a Alimony received. See instructions. .... 2a	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
3 Business income or (loss) ..... 3	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
4 Other gains or (losses) ..... 4	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. .... 5	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>



TAXABLE YEAR

2019

# California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

**Important:** Attach this schedule behind 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 2019.

During 2019:

1 My California (CA) Residency (Check one)

a Myself:  Nonresident  Part-Year Resident  Resident

b Spouse:  Nonresident  Part-Year Resident  Resident

Reported for IRS	25,000
California wages	50,000
Pandoran wages	8,000
Total	58,000
58,000 - 25,000 = 33,000	

	Yourself	Spouse/RDP
1	<input checked="" type="radio"/> <b>FC</b>	<input type="radio"/>
2	<input checked="" type="radio"/> <b>FC 07 / 01 / 2019</b>	<input type="radio"/>
3	<input type="radio"/>	<input type="radio"/>
4	<input checked="" type="radio"/> <b>1 8 4</b>	<input type="radio"/>
5	<input checked="" type="radio"/> <b>N</b>	<input type="radio"/>

**Part II Income Adjustment Schedule**

**Section A — Income**

from federal Form 1040 or 1040-SR

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal tax return)	Subtractions 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"/> <b>25,000</b>	<input checked="" type="radio"/>	<input checked="" type="radio"/> <b>33,000</b>	<input checked="" type="radio"/> <b>58,000</b>	<input checked="" type="radio"/> <b>50,000</b>
2 Taxable interest. a <input type="radio"/> . . . . . 2b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Ordinary dividends. See instructions. a <input type="radio"/> . . . . . 3b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 IRA distributions. See instructions. a <input type="radio"/> . . . . . 4b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c Pensions and annuities. See instructions. c <input type="radio"/> . . . . . 4d	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Social security benefits. a <input type="radio"/> . . . . . 5b	<input type="radio"/>	<input type="radio"/>			
6 Capital gain or (loss). See instructions . . . 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Section B — Additional Income**

from federal Schedule 1 (Form 1040 or 1040-SR)

1 Taxable refunds, credits, or offsets of state and local income taxes. . . . . 1	<input type="radio"/>	<input type="radio"/>			
2a Alimony received. See instructions. . . . . 2a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3 Business income or (loss) . . . . . 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses) . . . . . 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc . . . . . 5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

# SCENARIO

## Sandy Eggo

Citizen of Pandora

Arrived in California on 7/1/2019

Spent the remainder of 2019 in CA

Filing a 1040NR tax return for 2019

Single

Sandy has the following income for 2019:

**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 7/1/2019** **\$8,000**

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

TAXABLE YEAR

2019

# California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

**Important:** Attach this schedule behind 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 2019.

During 2019:

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"/> <b>FC</b>	<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"/> <b>FC 07 / 01 / 2019</b>	<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"/> <b>184</b>	<input type="radio"/> _____
7 I owned a home/property in CA (enter Y for Yes, N for No) .....	<input checked="" type="radio"/> <b>N</b>	<input type="radio"/> _____
8 Before 2019: 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 or 1040-SR	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. .... 1	<input checked="" type="radio"/> <b>25,000</b>	<input type="radio"/> _____	<input checked="" type="radio"/> <b>33,000</b>	<input checked="" type="radio"/> <b>58,000</b>	<input checked="" type="radio"/> <b>50,000</b>
2 Taxable interest. a <input checked="" type="radio"/> ..... 2b	<input checked="" type="radio"/> <b>0</b>	<input type="radio"/> _____	<input checked="" type="radio"/> <b>500</b>	<input checked="" type="radio"/> <b>500</b>	<input checked="" type="radio"/> <b>250</b>
3 Ordinary dividends. See instructions. a <input type="radio"/> ..... 3b	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
4 IRA distributions. See instructions. a <input type="radio"/> ..... 4b	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
c Pensions and annuities. See instructions. c <input type="radio"/> ..... 4d	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
5 Social security benefits. a <input type="radio"/> ..... 5b	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
6 Capital gain or (loss). See instructions ... 6	<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 or 1040-SR)					
1 Taxable refunds, credits, or offsets of state and local income taxes. .... 1	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
2a Alimony received. See instructions. .... 2a	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
3 Business income or (loss) ..... 3	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
4 Other gains or (losses) ..... 4	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc ..... 5	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____	<input type="radio"/> _____

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

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



	A	B	C	D	E
<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)
6 Farm income or (loss) . . . . . 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation . . . . . 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 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 or 1040-SR), line 8)		c	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V . . . . . 8	<input checked="" type="radio"/>	d <input checked="" type="radio"/>	d	8 <input checked="" type="radio"/>	8 <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		
g Student loan discharged due to closure of a for-profit school		g <input checked="" type="radio"/>	g		
9 <b>Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . 9	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

	A	B	C	D	E
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<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)
10 Educator expenses . . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Health savings account deduction . . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions . . . . . 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Deductible part of self-employment tax . . . 14	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans . . . . . 15	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed health insurance deduction 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Penalty on early withdrawal of savings . . . 17	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
18a Alimony paid.   b Enter recipient's: SSN <input checked="" type="radio"/> - - - - - Last name <input checked="" type="radio"/> . . . . . 18a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 IRA deduction . . . . . 19	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Student loan interest deduction . . . . . 20	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Tuition and fees . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
22 Add line 10 through line 21 in each column, A through E . . . . . 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
23 <b>Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . . 23	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

**Part III Adjustments to Federal Itemized Deductions**

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

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

**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses <input checked="" type="checkbox"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="checkbox"/>	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="checkbox"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="checkbox"/>	4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

**Taxes You Paid**

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

**Interest You Paid**

8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="checkbox"/>	8a	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="checkbox"/>	8b	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
8c	Points not reported to you on Form 1098 <input checked="" type="checkbox"/>	8c	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
8d	Mortgage insurance premiums <input checked="" type="checkbox"/>	8d	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
8e	Add lines 8a through 8d <input checked="" type="checkbox"/>	8e	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9	Investment interest <input checked="" type="checkbox"/>	9	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10	Add lines 8e and 9 <input checked="" type="checkbox"/>	10	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Gifts to Charity**

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

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="checkbox"/>	15	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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**Other Itemized Deductions**

16	Other—from list in federal instructions <input checked="" type="checkbox"/>	16	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="checkbox"/>	17	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

2019

Department of the Treasury—Internal Revenue Service

During 2019, 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>



**Part III Adjustments to Federal Itemized Deductions**

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

A Federal Amounts (from federal Schedule A Form 1040 or 1040-SR)	B Subtractions See instructions	C Additions See instructions
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**Medical and Dental Expenses** See instructions.

1 Medical and dental expenses <input checked="" type="checkbox"/>	1			
2 Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="checkbox"/>	2			
3 Multiply line 2 by 7.5% (0.075) <input checked="" type="checkbox"/>	3			
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="checkbox"/>	4			<input checked="" type="checkbox"/>

**Taxes You Paid**

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

**Interest You Paid**

8a Home mortgage interest and points reported to you on Form 1098 <input checked="" type="checkbox"/>	8a			<input checked="" type="checkbox"/>
8b Home mortgage interest not reported to you on Form 1098 <input checked="" type="checkbox"/>	8b			<input checked="" type="checkbox"/>
8c Points not reported to you on Form 1098 <input checked="" type="checkbox"/>	8c			<input checked="" type="checkbox"/>
8d Mortgage insurance premiums <input checked="" type="checkbox"/>	8d		<input checked="" type="checkbox"/>	
8e Add lines 8a through 8d <input checked="" type="checkbox"/>	8e		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9 Investment interest <input checked="" type="checkbox"/>	9		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10 Add lines 8e and 9 <input checked="" type="checkbox"/>	10		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Gifts to Charity**

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

**Casualty and Theft Losses**

15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="checkbox"/>	15		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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**Other Itemized Deductions**

16 Other—from list in federal instructions <input checked="" type="checkbox"/>	16		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="checkbox"/>	17	2,521	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

18 Total. Combine line 17 column A less column B plus column C <input checked="" type="checkbox"/>	18			<input type="checkbox"/>
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**Part III Adjustments to Federal Itemized Deductions**

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

A Federal Amounts (from federal Schedule A Form 1040 or 1040-SR)	B Subtractions See instructions	C Additions See instructions
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**Medical and Dental Expenses** See instructions.

1	Medical and dental expenses <input checked="" type="checkbox"/>	1			
2	Enter amount from federal Form 1040 or 1040-SR, line 8b <input checked="" type="checkbox"/>	2			
3	Multiply line 2 by 7.5% (0.075) <input checked="" type="checkbox"/>	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 <input checked="" type="checkbox"/>	4	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

**Taxes You Paid**

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

**Interest You Paid**

8a	Home mortgage interest and points reported to you on Form 1098 <input checked="" type="checkbox"/>	8a			<input checked="" type="checkbox"/>
8b	Home mortgage interest not reported to you on Form 1098 <input checked="" type="checkbox"/>	8b			<input checked="" type="checkbox"/>
8c	Points not reported to you on Form 1098 <input checked="" type="checkbox"/>	8c			<input checked="" type="checkbox"/>
8d	Mortgage insurance premiums <input checked="" type="checkbox"/>	8d		<input checked="" type="checkbox"/>	
8e	Add lines 8a through 8d <input checked="" type="checkbox"/>	8e		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9	Investment interest <input checked="" type="checkbox"/>	9		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10	Add lines 8e and 9 <input checked="" type="checkbox"/>	10		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Gifts to Charity**

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

**Casualty and Theft Losses**

15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions <input checked="" type="checkbox"/>	15		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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**Other Itemized Deductions**

16	Other—from list in federal instructions <input checked="" type="checkbox"/>	16		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C <input checked="" type="checkbox"/>	17	<b>2,521</b>	<input checked="" type="checkbox"/>	<b>2,446</b>

18	Total. Combine line 17 column A less column B plus column C <input checked="" type="checkbox"/>	18			<b>75</b>
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**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 or 1040-SR, line 8b

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

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 ..... \$200,534  
Head of household ..... \$300,805  
Married/RDP filing jointly or qualifying widow(er) ..... \$401,072  
**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. .... \$4,537  
Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$9,074  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from Part II, line 23, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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

**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 or 1040-SR, line 8b

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 ..... \$200,534  
Head of household ..... \$300,805  
Married/RDP filing jointly or qualifying widow(er) ..... \$401,072  
**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. ..... \$4,537  
Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$9,074  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from Part II, line 23, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-.  3

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

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



### 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 type="radio"/> 19	<input type="text"/>
20	Tax preparation fees. ....	<input type="radio"/> 20	<input type="text"/>
21	Other expenses- investment, safe deposit box, etc. List type <input type="radio"/> .....	<input type="radio"/> 21	<input type="text"/>
22	Add lines 19 through 21. ....	<input type="radio"/> 22	<input type="text"/>
23	Enter amount from federal Form 1040 or 1040-SR, line 8b <input type="radio"/> .....		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0. ....	<input type="radio"/> 24	<input type="text"/>
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ....	<input type="radio"/> 25	<input type="text"/>
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25. ....	<input type="radio"/> 26	<input type="text" value="75"/>
27	Other adjustments. See instructions. Specify <input type="radio"/> .....	<input type="radio"/> 27	<input type="text"/>
28	Combine line 26 and line 27. ....	<input 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 ..... \$200,534 Head of household ..... \$300,805 Married/RDP filing jointly or qualifying widow(er) ..... \$401,072 <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 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. .... \$4,537 Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$9,074 .....	<input type="radio"/> 30	<input type="text" value="4,537"/>

### Part IV California Taxable Income

1	<b>California AGI.</b> Enter your California AGI from Part II, line 23, column E .....	<input type="radio"/> 1	<input type="text"/>
2	Enter your deductions from line 30 .....	<input type="radio"/> 2	<input type="text"/>
3	<b>Deduction Percentage.</b> Divide Part II, line 23, column E by Part II, line 23, 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 type="radio"/> 3	<input type="text"/>
4	<b>California Itemized/Standard Deductions.</b> Multiply line 2 by the percentage on line 3 .....	<input type="radio"/> 4	<input type="text"/>
5	<b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- .....	<input type="radio"/> 5	<input type="text"/>

	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)
6 Farm income or (loss) . . . . . 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation . . . . . 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 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 or 1040-SR), line 8)		c	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V . . . . . 8	<input checked="" type="radio"/>	d <input checked="" type="radio"/>	d	8 <input checked="" type="radio"/>	8 <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		
g Student loan discharged due to closure of a for-profit school		g <input checked="" type="radio"/>	g		
9 <b>Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . 9	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

	A	B	C	D	E
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<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)
10 Educator expenses . . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Health savings account deduction . . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions . . . . . 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Deductible part of self-employment tax . . . 14	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans . . . . . 15	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed health insurance deduction 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Penalty on early withdrawal of savings . . . 17	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
18a Alimony paid.   b Enter recipient's: SSN <input checked="" type="radio"/> - - - - - Last name <input checked="" type="radio"/> . . . . . 18a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 IRA deduction . . . . . 19	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Student loan interest deduction . . . . . 20	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Tuition and fees . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
22 Add line 10 through line 21 in each column, A through E . . . . . 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
23 <b>Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . . 23	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

**Job Expenses and Certain Miscellaneous Deductions**

19 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required.  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 or 1040-SR, line 8b

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 ..... \$200,534  
Head of household ..... \$300,805  
Married/RDP filing jointly or qualifying widow(er) ..... \$401,072  
**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. .... \$4,537  
Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$9,074  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from Part II, line 23, column E  1

2 Enter your deductions from line 30  2

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-  3

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

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



**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 or 1040-SR, line 8b

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 ..... \$200,534

Head of household ..... \$300,805

Married/RDP filing jointly or qualifying widow(er) ..... \$401,072

**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. .... \$4,537

Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$9,074  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from Part II, line 23, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, column D. Carry the decimal to four places. If the result is greater than 1.000  3

4 **California Itemized/Standard Deductions.** Multi  4

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

**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 or 1040-SR, line 8b

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 ..... \$200,534  
Head of household ..... \$300,805  
Married/RDP filing jointly or qualifying widow(er) ..... \$401,072  
**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. .... \$4,537  
Married/RDP filing jointly, head of household, or qualifying widow(er) .... \$9,074  30

**Part IV California Taxable Income**

1 **California AGI.** Enter your California AGI from Part II, line 23, column E.  1

2 Enter your deductions from line 30.  2

3 **Deduction Percentage.** Divide Part II, line 23, column E by Part II, line 23, 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. If less than zero, enter -0-.  5

**4,537 x .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. ....	<input type="radio"/> 19	<input type="text"/>
20	Tax preparation fees. ....	<input type="radio"/> 20	<input type="text"/>
21	Other expenses- investment, safe deposit box, etc. List type <input type="radio"/> .....	<input type="radio"/> 21	<input type="text"/>
22	Add lines 19 through 21. ....	<input type="radio"/> 22	<input type="text"/>
23	Enter amount from federal Form 1040 or 1040-SR, line 8b <input type="radio"/> .....		<input type="text"/>
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0. ....	<input type="radio"/> 24	<input type="text"/>
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ....	<input type="radio"/> 25	<input type="text"/>
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25. ....	<input type="radio"/> 26	<input type="text" value="75"/>
27	Other adjustments. See instructions. Specify <input type="radio"/> .....	<input type="radio"/> 27	<input type="text"/>
28	Combine line 26 and line 27. ....	<input 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 ..... \$200,534		
	Head of household ..... \$300,805		
	Married/RDP filing jointly or qualifying widow(er) ..... \$401,072		
	<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 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. .... \$4,537		
	Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$9,074	<input type="radio"/> 30	<input type="text" value="4,537"/>

**Part IV California Taxable Income**

1	<b>California AGI.</b> Enter your California AGI from Part II, line 23, column E. ....	<input type="radio"/> 1	<input type="text" value="50,250"/>
2	Enter your deductions from line 30. ....	<input type="radio"/> 2	<input type="text" value="4,537"/>
3	<b>Deduction Percentage.</b> Divide Part II, line 23, column E by Part II, line 23, 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 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 type="radio"/> 4	<input type="text" value="3,897"/>
5	<b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0-.....	<input type="radio"/> 5	<input type="text" value="46,353"/>

# California Nonresident or Part-Year Resident Income Tax Return

2019

540NR

Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year and month \_\_\_\_\_ year 2020.

Your first name <b>SANDY</b>	Initial <input type="checkbox"/>	Last name <b>EGGO</b>	Suffix <input type="checkbox"/>	Your SSN or ITIN <b>1 2 3 4 5 6 7 8 9</b>	A R RP
If joint tax return, spouse's/RDP's first name <input type="checkbox"/>	Initial <input type="checkbox"/>	Last name <input type="checkbox"/>	Suffix <input type="checkbox"/>	Spouse's/RDP's SSN or ITIN <input type="checkbox"/>	

Additional information (see instructions)

PSA code:

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

Apt. number:  PMB/private mailbox:

City (if you have a foreign address, see instructions)  
**SAN DIEGO**

State: **CA** ZIP code: **92108**

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

Date of Birth: Your DOB (mm/dd/yyyy) **0 5 2 2 1 9 8 8** Spouse's/RDP's DOB (mm/dd/yyyy)

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.

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

7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions.  7 **1** X \$122 =  \$ **122**

8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2  8  X \$122 =  \$

9 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2  9  X \$122 =  \$

Exemptions

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

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

Total dependent exemptions  10  X \$378 =  \$

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

**122**

11 Exemption amount: Add line 7 through line 10 .....  11 \$

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13  .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14  .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 \$200,534, 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

2019

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 \$ **122**

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 [ ] .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14 [ ] .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 \$200,534, 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)
6 Farm income or (loss) . . . . . 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation . . . . . 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 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 or 1040-SR), line 8)		c	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V . . . . . 8	<input checked="" type="radio"/>	d <input checked="" type="radio"/>	d	8 <input checked="" type="radio"/>	8 <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		
g Student loan discharged due to closure of a for-profit school		g <input checked="" type="radio"/>	g		
9 <b>Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . 9	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

	A	B	C	D	E
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<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)
10 Educator expenses . . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Health savings account deduction . . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions . . . . . 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Deductible part of self-employment tax . . . 14	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans . . . . . 15	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed health insurance deduction 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Penalty on early withdrawal of savings . . . 17	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
18a Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> - - - - - Last name <input checked="" type="radio"/> . . . . . 18a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 IRA deduction . . . . . 19	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Student loan interest deduction . . . . . 20	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Tuition and fees . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
22 Add line 10 through line 21 in each column, A through E . . . . . 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
23 <b>Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . . 23	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>



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

**122**

11 Exemption amount: Add line 7 through line 10 .....  11 \$

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14 .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 \$200,534, 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)
6 Farm income or (loss) . . . . . 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation . . . . . 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 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 or 1040-SR), line 8)		c	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V . . . . . 8	<input checked="" type="radio"/>	d <input checked="" type="radio"/>	d	8 <input checked="" type="radio"/>	8 <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		
g Student loan discharged due to closure of a for-profit school		g <input checked="" type="radio"/>	g		
9 <b>Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . 9	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

	A	B	C	D	E
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<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)
10 Educator expenses . . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Health savings account deduction . . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions . . . . . 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Deductible part of self-employment tax . . . 14	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans . . . . . 15	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed health insurance deduction 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Penalty on early withdrawal of savings . . 17	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
18a Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> - - - - - Last name <input checked="" type="radio"/> . . . . . 18a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 IRA deduction . . . . . 19	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Student loan interest deduction . . . . . 20	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Tuition and fees . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
22 Add line 10 through line 21 in each column, A through E . . . . . 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
23 <b>Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . . 23	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>



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

**122**

11 Exemption amount: Add line 7 through line 10 .....  11 \$

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 \$200,534, 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)
6 Farm income or (loss) . . . . . 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Unemployment compensation . . . . . 7	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
8 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 or 1040-SR), line 8)		c	c <input checked="" type="radio"/>		
d NOL deduction from FTB 3805V . . . . . 8	<input checked="" type="radio"/>	d <input checked="" type="radio"/>	d	8 <input checked="" type="radio"/>	8 <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		
g Student loan discharged due to closure of a for-profit school		g <input checked="" type="radio"/>	g		
9 <b>Total.</b> Combine Section A, line 1 through line 6, and Section B, line 1 through line 8, in each column. Go to Section C . . . . . 9	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>

	A	B	C	D	E
<b>Section C — Adjustments to Income</b> from federal Schedule 1 (Form 1040 or 1040-SR)	<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)
10 Educator expenses . . . . . 10	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
11 Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . 11	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
12 Health savings account deduction . . . . . 12	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
13 Moving expenses. Attach federal Form 3903. See instructions . . . . . 13	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
14 Deductible part of self-employment tax . . . 14	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
15 Self-employed SEP, SIMPLE, and qualified plans . . . . . 15	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
16 Self-employed health insurance deduction 16	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Penalty on early withdrawal of savings . . . 17	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
18a Alimony paid. <b>b</b> Enter recipient's: SSN <input checked="" type="radio"/> - - - - - Last name <input checked="" type="radio"/> . . . . . 18a	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
19 IRA deduction . . . . . 19	<input checked="" type="radio"/>			<input checked="" type="radio"/>	<input checked="" type="radio"/>
20 Student loan interest deduction . . . . . 20	<input checked="" type="radio"/>		<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
21 Tuition and fees . . . . . 21	<input checked="" type="radio"/>	<input checked="" type="radio"/>			
22 Add line 10 through line 21 in each column, A through E . . . . . 22	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
23 <b>Total.</b> Subtract line 22 from line 9 in each column, A through E. See instructions. . . . 23	<input checked="" type="radio"/> <b>25,000</b>	<input checked="" type="radio"/> <b>0</b>	<input checked="" type="radio"/> <b>33,500</b>	<input checked="" type="radio"/> <b>58,500</b>	<input checked="" type="radio"/> <b>50,250</b>



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

11 Exemption amount: Add line 7 through line 10 ..... 11 \$ **122**

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 ..... 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B ..... 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 .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 \$200,534, 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. ....	<input type="radio"/> 19	<input type="text"/>
20	Tax preparation fees. ....	<input type="radio"/> 20	<input type="text"/>
21	Other expenses- investment, safe deposit box, etc. List type <input type="radio"/> .....	<input type="radio"/> 21	<input type="text"/>
22	Add lines 19 through 21. ....	<input type="radio"/> 22	<input type="text"/>
23	Enter amount from federal Form 1040 or 1040-SR, line 8b <input type="radio"/> .....		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0. ....	<input type="radio"/> 24	<input type="text"/>
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. ....	<input type="radio"/> 25	<input type="text"/>
26	<b>Total Itemized Deductions.</b> Add line 18 and line 25. ....	<input type="radio"/> 26	<input type="text" value="75"/>
27	Other adjustments. See instructions. Specify <input type="radio"/> .....	<input type="radio"/> 27	<input type="text"/>
28	Combine line 26 and line 27. ....	<input 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 ..... \$200,534 Head of household ..... \$300,805 Married/RDP filing jointly or qualifying widow(er) ..... \$401,072 <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 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. .... \$4,537 Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$9,074 .....	<input type="radio"/> 30	<input type="text" value="4,537"/>

### Part IV California Taxable Income

1	<b>California AGI.</b> Enter your California AGI from Part II, line 23, column E. ....	<input type="radio"/> 1	<input type="text" value="50,250"/>
2	Enter your deductions from line 30. ....	<input type="radio"/> 2	<input type="text" value="4,537"/>
3	<b>Deduction Percentage.</b> Divide Part II, line 23, column E by Part II, line 23, 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 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 type="radio"/> 4	<input type="text" value="3,897"/>
5	<b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- .....	<input type="radio"/> 5	<input type="text" value="46,353"/>



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

11 Exemption amount: Add line 7 through line 10 .....  11 \$ **122**

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 **4,537** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  19 **53,963** .00

**CA Taxable Income**

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

FTB 3800  FTB 3803 .....  31

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

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 \$200,534, see instructions .....  39

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

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

42 Add line 40 and line 41 .....  42

**Special Credits**

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

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

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

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

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

55 Credit amount. See instructions .....  55

# Tax Table – Continued

Single (or Married/RDP Filing Separately)		2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))						
If Your Taxable Income Is ...		The Tax For Filing Status					If Your Taxable Income 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
634	634	47,451	47,550	1,720	889	888	54,451	54,550
636	636	47,551	47,650	1,728	893	892	54,551	54,650
638	638	47,651	47,750	1,736	897	896	54,651	54,750
640	640	47,751	47,850	1,744	901	900	54,751	54,850
642	642	47,851	47,950	1,752	905	904	54,851	54,950
644	644	47,951	48,050	1,760	909	908	54,951	55,050
646	646	48,051	48,150	1,768	913	912	55,051	55,150
648	648	48,151	48,250	1,776	917	916	55,151	55,250
650	650	48,251	48,350	1,784	921	920	55,251	55,350
652	652	48,351	48,450	1,792	925	924	55,351	55,450
654	654	48,451	48,550	1,800	929	928	55,451	55,550
656	656	48,551	48,650	1,808	933	932	55,551	55,650
658	658	48,651	48,750	1,816	937	936	55,651	55,750
661	660	48,751	48,850	1,824	941	940	55,751	55,850
665	664	48,851	48,950	1,832	945	944	55,851	55,950
669	668	48,951	49,050	1,840	949	948	55,951	56,050
673	672	49,051	49,150	1,848	953	952	56,051	56,150
677	676	49,151	49,250	1,856	957	956	56,151	56,250
681	680	49,251	49,350	1,864	961	960	56,251	56,350
685	684	49,351	49,450	1,872	965	964	56,351	56,450
689	688	49,451	49,550	1,880	969	968	56,451	56,550
693	692	49,551	49,650	1,888	973	972	56,551	56,650
697	696	49,651	49,750	1,896	977	976	56,651	56,750
701	700	49,751	49,850	1,904	981	980	56,751	56,850
705	704	49,851	49,950	1,912	985	984	56,851	56,950
709	708	49,951	50,050	1,920	989	988	56,951	57,050
713	712	50,051	50,150	1,928	993	992	57,051	57,150
717	716	50,151	50,250	1,936	997	996	57,151	57,250
721	720	50,251	50,350	1,944	1,001	1,000	57,251	57,350
725	724	50,351	50,450	1,952	1,005	1,004	57,351	57,450
729	728	50,451	50,550	1,960	1,009	1,008	57,451	57,550
733	732	50,551	50,650	1,968	1,013	1,012	57,551	57,650
737	736	50,651	50,750	1,976	1,017	1,016	57,651	57,750
741	740	50,751	50,850	1,984	1,021	1,020	57,751	57,850
745	744	50,851	50,950	1,992	1,025	1,024	57,851	57,950
749	748	50,951	51,050	1,999	1,029	1,028	57,951	58,050
753	752	51,051	51,150	2,006	1,033	1,032	58,051	58,150
757	756	51,151	51,250	2,013	1,037	1,036	58,151	58,250
761	760	51,251	51,350	2,020	1,041	1,040	58,251	58,350
765	764	51,351	51,450	2,027	1,045	1,044	58,351	58,450
769	768	51,451	51,550	2,034	1,049	1,048	58,451	58,550
773	772	51,551	51,650	2,041	1,053	1,052	58,551	58,650
777	776	51,651	51,750	2,048	1,057	1,056	58,651	58,750
781	780	51,751	51,850	2,055	1,061	1,060	58,751	58,850
785	784	51,851	51,950	2,062	1,065	1,064	58,851	58,950
789	788	51,951	52,050	2,069	1,069	1,068	58,951	59,050
793	792	52,051	52,150	2,076	1,073	1,072	59,051	59,150
797	796	52,151	52,250	2,083	1,077	1,076	59,151	59,250
801	800	52,251	52,350	2,090	1,081	1,080	59,251	59,350
805	804	52,351	52,450	2,097	1,085	1,084	59,351	59,450
809	808	52,451	52,550	2,104	1,089	1,088	59,451	59,550
813	812	52,551	52,650	2,111	1,093	1,092	59,551	59,650
817	816	52,651	52,750	2,118	1,097	1,096	59,651	59,750
821	820	52,751	52,850	2,125	1,101	1,100	59,751	59,850
825	824	52,851	52,950	2,132	1,105	1,104	59,851	59,950
829	828	52,951	53,050	2,139	1,109	1,108	59,951	60,050
833	832	53,051	53,150	2,146	1,113	1,112	60,051	60,150
837	836	53,151	53,250	2,153	1,117	1,116	60,151	60,250
841	840	53,251	53,350	2,160	1,121	1,120	60,251	60,350
845	844	53,351	53,450	2,167	1,125	1,124	60,351	60,450
849	848	53,451	53,550	2,174	1,129	1,128	60,451	60,550
853	852	53,551	53,650	2,181	1,133	1,132	60,551	60,650
857	856	53,651	53,750	2,188	1,137	1,136	60,651	60,750
861	860	53,751	53,850	2,195	1,141	1,140	60,751	60,850
865	864	53,851	53,950	2,202	1,145	1,144	60,851	60,950
869	868	53,951	54,050	2,209	1,149	1,148	60,951	61,050
873	872	54,051	54,150	2,216	1,153	1,152	61,051	61,150
877	876	54,151	54,250	2,223	1,157	1,156	61,151	61,250
881	880	54,251	54,350	2,230	1,161	1,160	61,251	61,350
885	884	54,351	54,450	2,237	1,165	1,164	61,351	61,450

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

11 Exemption amount: Add line 7 through line 10 ..... 11 \$ **122**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	12	<b>30,000</b>	.00
	13	Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10	13	<b>25,000</b>	.00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B	14	<b>0</b>	.00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	<b>25,000</b>	.00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C	16	<b>33,500</b>	.00
	17	Adjusted gross income from all sources. Combine line 15 and line 16	17	<b>58,500</b>	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	18	<b>4,537</b>	.00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	19	<b>53,963</b>	.00

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	31	<b>2,240</b>	.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 \$200,534, 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: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> 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. ....	<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 checked="" 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 or 1040-SR, line 8b <input checked="" type="radio"/> .....		<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 checked="" 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 ..... \$200,534 Head of household ..... \$300,805 Married/RDP filing jointly or qualifying widow(er) ..... \$401,072 <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. .... \$4,537 Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$9,074 .....	<input checked="" type="radio"/> 30	<input type="text" value="4,537"/>

**Part IV California Taxable Income**

1	<b>California AGI.</b> Enter your California AGI from Part II, line 23, 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="4,537"/>
3	<b>Deduction Percentage.</b> Divide Part II, line 23, column E by Part II, line 23, 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="3,897"/>
5	<b>California Taxable Income.</b> Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0- .....	<input checked="" type="radio"/> 5	<input type="text" value="46,353"/>



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

11 Exemption amount: Add line 7 through line 10 ..... 11 \$ **122**

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 ..... 13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B ..... 14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 **4,537** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- ..... 19 **53,963** .00

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

32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.  FTB 3800  FTB 3803 ..... 32 **50,250** .00

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... 35 **46,353** .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 \$200,534, 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

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

11 Exemption amount: Add line 7 through line 10 .....  11 \$ **122**

**Total Taxable Income**

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

13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14 **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 **4,537** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  19 **53,963** .00

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

FTB 3800  FTB 3803 .....  31 **2,240** .00

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

35 CA Taxable Income **2,240/53,963** .....  35 **46,353** .00

36 CA Tax Rate. Divide line 31 by line 19 .....  36 **0.0415**

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 \$200,534, see instructions .....  39

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

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

42 Add line 40 and line 41 .....  42

**Special Credits**

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

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

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

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

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

55 Credit amount. See instructions .....  55



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

11 Exemption amount: Add line 7 through line 10 .....  11 \$ **122**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	<input checked="" type="radio"/> 12	<b>30,000</b>	<input type="text" value="00"/>
	13	Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10	<input checked="" type="radio"/> 13	<b>25,000</b>	<input type="text" value="00"/>
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B	<input checked="" type="radio"/> 14	<b>0</b>	<input type="text" value="00"/>
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="radio"/> 15	<b>25,000</b>	<input type="text" value="00"/>
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C	<input checked="" type="radio"/> 16	<b>33,500</b>	<input type="text" value="00"/>
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<input checked="" type="radio"/> 17	<b>58,500</b>	<input type="text" value="00"/>
	18	Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	<input checked="" type="radio"/> 18	<b>4,537</b>	<input type="text" value="00"/>
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-	<input checked="" type="radio"/> 19	<b>53,963</b>	<input type="text" value="00"/>

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule			
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input type="radio"/> FTB 3800 <input checked="" type="radio"/> FTB 3803	<b>50,250</b>	<input type="text" value="00"/>
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input checked="" type="radio"/> 35	<b>46,353</b>	<input type="text" value="00"/>
	36	CA Tax Rate. Div <b>46,353 X 0.0415</b>	<input checked="" type="radio"/> 36	<b>0.0415</b>	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input checked="" type="radio"/> 37	<b>1,924</b>	<input type="text" value="00"/>
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	<input checked="" type="radio"/> 38		<input type="text" value="00"/>
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$200,534, see instructions	<input checked="" type="radio"/> 39		<input type="text" value="00"/>
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input checked="" type="radio"/> 40		<input type="text" value="00"/>
	41	Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A	<input checked="" type="radio"/> 41		<input type="text" value="00"/>
42	Add line 40 and line 41	<input checked="" type="radio"/> 42		<input type="text" value="00"/>	

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

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

11 Exemption amount: Add line 7 through line 10 .....  11 \$ **122**

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 ..... <input checked="" type="radio"/> 12 <b>30,000</b> .00	
	13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 ..... <input checked="" type="radio"/> 13 <b>25,000</b> .00	
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B ..... <input checked="" type="radio"/> 14 <b>0</b> .00	
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 <b>25,000</b> .00	
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C ..... <input checked="" type="radio"/> 16 <b>33,500</b> .00	
	17 Adjusted gross income from all sources. Combine line 15 and line 16 ..... <input checked="" type="radio"/> 17 <b>58,500</b> .00	
	18 Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions ..... <input checked="" type="radio"/> 18 <b>4,537</b> .00	
	19 Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0- ..... <input checked="" type="radio"/> 19 <b>53,963</b> .00	

CA Taxable Income	31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	
	<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 ..... <input checked="" type="radio"/> 31 <b>2,240</b> .00	
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... <input checked="" type="radio"/> 32 <b>50,250</b> .00	
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... <input checked="" type="radio"/> 35 <b>46,353</b> .00	
	36 CA Tax Rate. Divide line 31 by line 19 ..... <input checked="" type="radio"/> 36 <b>0.0415</b>	
	37 CA Tax Before Credits. <b>46,353 / 53,963</b> ..... <input checked="" type="radio"/> 37 <b>1,924</b> .00	
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 ..... <input checked="" type="radio"/> 38 <b>0.8590</b>	
	39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$200,534, see instructions ..... <input checked="" type="radio"/> 39	
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ... <input checked="" type="radio"/> 40	
41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A ..... <input checked="" type="radio"/> 41		
42 Add line 40 and line 41 ..... <input checked="" type="radio"/> 42		

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



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

**122**

**11 Exemption amount:** Add line 7 through line 10 .....  11 \$ **122**

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**Total Taxable Income**

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

**13** Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 .....  13 **25,000** .00

**14** California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B .....  14 **0** .00

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

**16** California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, 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 **4,537** .00

**19** Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .....  19 **53,963** .00

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

FTB 3800  FTB 3803 .....  31 **2,240** .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 **46,353** .00

**36** CA Tax Rate. Divide line 31 by line 19 .....  36 **0.0415**

**37** CA Tax Before Exemption Credits. Multiply line 35 by line 36. ....  37 **1,924** .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 \$200,534, see instructions .....  39 **105** .00

**40** CA Regular Tax B **122 X 0.8590** 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

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

11 Exemption amount: Add line 7 through line 10 .....  11 \$ **122**

Total Taxable Income	12	Total California wages from your federal Form(s) W-2, box 16	<input checked="" type="radio"/> 12	<b>30,000</b>	<input type="text" value="00"/>
	13	Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10	<input checked="" type="radio"/> 13	<b>25,000</b>	<input type="text" value="00"/>
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B	<input checked="" type="radio"/> 14	<b>0</b>	<input type="text" value="00"/>
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	<input type="radio"/> 15	<b>25,000</b>	<input type="text" value="00"/>
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C	<input checked="" type="radio"/> 16	<b>33,500</b>	<input type="text" value="00"/>
	17	Adjusted gross income from all sources. Combine line 15 and line 16	<input checked="" type="radio"/> 17	<b>58,500</b>	<input type="text" value="00"/>
	18	Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions	<input checked="" type="radio"/> 18	<b>4,537</b>	<input type="text" value="00"/>
	19	Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0-	<input checked="" type="radio"/> 19	<b>53,963</b>	<input type="text" value="00"/>

CA Taxable Income	31	Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	<input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803	<input checked="" type="radio"/> 31	<b>2,240</b>	<input type="text" value="00"/>
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	<input checked="" type="radio"/> 32	<b>50,250</b>	<input type="text" value="00"/>	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	<input checked="" type="radio"/> 35	<b>46,353</b>	<input type="text" value="00"/>	
	36	CA Tax Rate. Divide line 31 by line 19	<input checked="" type="radio"/> 36	<b>0.0415</b>	<input type="text" value="00"/>	
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<input checked="" type="radio"/> 37	<b>1,924</b>	<input type="text" value="00"/>	
	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	<input checked="" type="radio"/> 38	<b>0.8590</b>	<input type="text" value="00"/>	
	39	CA Prorated Exemption Credit. If the amount on line 13 is more than zero, enter the amount from line 13 multiplied by line 38	<input checked="" type="radio"/> 39	<b>105</b>	<input type="text" value="00"/>	
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-	<input checked="" type="radio"/> 40	<b>1,819</b>	<input type="text" value="00"/>	

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

**1,924 - 105**



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

11 Exemption amount: Add line 7 through line 10 .....  11 \$ **122**

Total Taxable Income	12 Total California wages from your federal Form(s) W-2, box 16 ..... <input checked="" type="radio"/> 12 <b>30,000</b> .00	
	13 Enter federal AGI from federal Form 1040 or 1040-SR, line 8b; 1040NR, line 35; or 1040NR-EZ, line 10 ..... <input checked="" type="radio"/> 13 <b>25,000</b> .00	
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 23, column B ..... <input checked="" type="radio"/> 14 <b>0</b> .00	
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 <b>25,000</b> .00	
	16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 23, column C ..... <input checked="" type="radio"/> 16 <b>33,500</b> .00	
	17 Adjusted gross income from all sources. Combine line 15 and line 16 ..... <input checked="" type="radio"/> 17 <b>58,500</b> .00	
	18 Enter the <b>larger</b> of: Your California <b>itemized deductions</b> from Schedule CA (540NR), Part III, line 30; <b>OR</b> Your California <b>standard deduction</b> . See instructions ..... <input checked="" type="radio"/> 18 <b>4,537</b> .00	
	19 Subtract line 18 from line 17. This is your <b>total taxable income</b> . If less than zero, enter -0- ..... <input checked="" type="radio"/> 19 <b>53,963</b> .00	

CA Taxable Income	31 Tax. Check the box if from: <input checked="" type="checkbox"/> Tax Table <input type="checkbox"/> Tax Rate Schedule	
	<input type="checkbox"/> FTB 3800 <input type="checkbox"/> FTB 3803 ..... <input checked="" type="radio"/> 31 <b>2,240</b> .00	
	32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... <input checked="" type="radio"/> 32 <b>50,250</b> .00	
	35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... <input checked="" type="radio"/> 35 <b>46,353</b> .00	
	36 CA Tax Rate. Divide line 31 by line 19 ..... <input checked="" type="radio"/> 36 <b>0.0415</b>	
	37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. .... <input checked="" type="radio"/> 37 <b>1,924</b> .00	
	38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 ..... <input checked="" type="radio"/> 38 <b>0.8590</b>	
	39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$200,534, see instructions ..... <input checked="" type="radio"/> 39 <b>105</b> .00	
	40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- ... <input checked="" type="radio"/> 40 <b>1,819</b> .00	
	41 Tax. See instructions. Check the box if from: <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A ..... <input checked="" type="radio"/> 41 <b>1,819</b> .00	
42 Add line 40 and line 41 ..... <input checked="" type="radio"/> 42 <b>1,819</b> .00		

Special Credits	50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. .... <input checked="" type="radio"/> 50 <b>0</b> .00	
	51 Credit for joint custody head of household. See instructions ..... <input checked="" type="radio"/> 51 <b>0</b> .00	
	52 Credit for dependent parent. See instructions. .... <input checked="" type="radio"/> 52 <b>0</b> .00	
	53 Credit for senior head of household. See instructions. .... <input checked="" type="radio"/> 53 <b>0</b> .00	
	54 Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions ..... <input checked="" type="radio"/> 54 <b>0</b> .00	
	55 Credit amount. See instructions ..... <input checked="" type="radio"/> 55 <b>0</b> .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 <input type="text"/>	●	58	<input type="text"/>
	59	Enter credit name <input type="text"/> code <input type="text"/> and amount <input type="text"/>	●	59	<input type="text"/>
	60	To claim more than two credits. See instructions	●	60	<input type="text"/>
	61	Nonrefundable renter's credit. See instructions	●	61	<input type="text" value="0"/>
	62	Add line 58 and line 59 through 61. These are your total credits	⊙	62	<input type="text" value="0"/>
	63	Subtract line 62 from line 42. If less than zero, enter -0-	⊙	63	<input type="text" value="1,819"/>
Other Taxes	71		●	71	<input type="text"/>
	72		●	72	<input type="text"/>
	73		●	73	<input type="text"/>
	74		●	74	<input type="text"/>
Payments	81		●	81	<input type="text"/>
	82	2019 CA estimated tax and other payments. See instructions	●	82	<input type="text"/>
	83	Withholding (Form 592-B and/or 593). See instructions	●	83	<input type="text"/>
	84	Excess SDI (or VPD) withheld. See instructions	●	84	<input type="text"/>
	85	Earned Income Tax Credit (EITC)	●	85	<input type="text"/>
	86	Young Child Tax Credit (YCTC). See instructions	●	86	<input type="text"/>
	87	Add lines 81 through 86. These are your total payments. See instructions	⊙	87	<input type="text"/>
Overpaid Tax/Tax Due	101	Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87	⊙	101	<input type="text"/>
	102	Amount of line 101 you want applied to your 2020 estimated tax	●	102	<input type="text"/>
	103	Overpaid tax available this year. Subtract line 102 from line 101	●	103	<input type="text"/>
	104	Tax due. If line 87 is less than line 74, subtract line 87 from line 74	⊙	104	<input type="text"/>

Nonresidents are not eligible for the renter's Credit.

Eligible if resident for six months or more and AGI from all sources (Form 540NR line 17) is \$42,932 or less if single or MFS.

Sandy's AGI from line 17 is \$58,500.

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

**Special Credits continued**

58	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	...	●	58	<input type="text"/>	[.]	
59	Enter credit name	<input type="text"/>	code	<input type="text"/>	and amount	...	●	59	<input type="text"/>	[.]	
60	To claim more than two credits. See instructions							●	60	<input type="text"/>	[.]
61	Nonrefundable center's credit. See instructions							●	61	<input type="text" value="0"/>	[.]
62	Add line 58 and line 59 through 61. These are your total credits							⊙	62	<input type="text" value="0"/>	[.]
63	Subtract line 62 from line 42. If less than zero, enter -0-							⊙	63	<input type="text" value="1,819"/>	[.]

**Other Taxes**

71	Alternative minimum tax. Attach Schedule P (540NR)							●	71	<input type="text"/>	[.]
72	Mental Health Services Tax. See instructions							●	72	<input type="text"/>	[.]
73	Other taxes and credit recapture. See instructions							●	73	<input type="text"/>	[.]
74	Add line 63, line 71, line 72, and line 73. This is your total tax							●	74	<input type="text" value="1,819"/>	[.]

**Payments**

81	California income tax withheld. See instructions							●	81	<input type="text"/>	[.]
82	2019 CA estimated tax and other payments. See instructions							●	82	<input type="text"/>	[.]
83	Withholding (Form 592-B and/or 593). See instructions							●	83	<input type="text"/>	[.]
84	Excess SDI (or VPD) withheld. See instructions							●	84	<input type="text"/>	[.]
85	Earned Income Tax Credit (EITC)							●	85	<input type="text"/>	[.]
86	Young Child Tax Credit (YCTC). See instructions							●	86	<input type="text"/>	[.]
87	Add lines 81 through 86. These are your total payments. See instructions							⊙	87	<input type="text"/>	[.]

**Overpaid Tax/Tax Due**

101	Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87							⊙	101	<input type="text"/>	[.]
102	Amount of line 101 you want applied to your 2020 estimated tax							●	102	<input type="text"/>	[.]
103	Overpaid tax available this year. Subtract line 102 from line 101							●	103	<input type="text"/>	[.]
104	Tax due. If line 87 is less than line 74, subtract line 87 from line 74							⊙	104	<input type="text"/>	[.]

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

2019

Department of the Treasury—Internal Revenue Service





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"/>
59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	59	<input type="text"/>
60	To claim more than two credits. See instructions	60	<input type="text"/>
61	Nonrefundable center's credit. See instructions	61	<input type="text" value="0"/>
62	Add line 58 and line 59 through 61. These are your total credits	62	<input type="text" value="0"/>
63	Subtract line 62 from line 42. If less than zero, enter -0-	63	<input type="text" value="1,819"/>

Other Taxes

71	Alternative minimum tax. Attach Schedule P (540NR)	71	<input type="text"/>
72	Mental Health Services Tax. See instructions	72	<input type="text"/>
73	Other taxes and credit recapture. See instructions	73	<input type="text"/>
74	Add line 63, line 71, line 72, and line 73	74	<input type="text" value="1,819"/>

California Withholding

Payments

81	California income tax withheld. See instructions	81	<input type="text" value="2,446"/>
82	2019 CA estimated tax and other payments. See instructions	82	<input type="text"/>
83	Withholding (Form 592-B and/or 593). See instructions	83	<input type="text"/>
84	Excess SDI (or VPD) withheld. See instructions	84	<input type="text"/>
85	Earned Income Tax Credit (EITC)	85	<input type="text"/>
86	Young Child Tax Credit (YCTC). See instructions	86	<input type="text"/>
87	Add lines 81 through 86. These are your total payments. See instructions	87	<input type="text" value="2,446"/>

Overpaid Tax/Tax Due

101	Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87	101	<input type="text"/>
102	Amount of line 101 you want applied to your 2020 estimated tax	102	<input type="text"/>
103	Overpaid tax available this year. Subtract line 102 from line 101	103	<input type="text"/>
104	Tax due. If line 87 is less than line 74, subtract line 87 from line 74	104	<input type="text"/>

Your name:

**SANDY EGGO**

Your SSN or ITIN:

**123456789**

Special Credits continued

58	Enter credit name		code		and amount	58		
59	Enter credit name		code		and amount	59		
60	To claim more than two credits. See instructions						60	
61	Nonrefundable center's credit. See instructions						61	0
62	Add line 58 and line 59 through 61. These are your total credits						62	0
63	Subtract line 62 from line 42. If less than zero, enter -0-						63	1,819

Other Taxes

71	Alternative minimum tax. Attach Schedule P (540NR)						71	
72	Mental Health Services Tax. See instructions						72	
73	Other taxes and credit recapture. See instructions						73	
74	Add line 63, line 71, line 72, and line 73. This is your total tax						74	1,819

Payments

81	California income tax withheld. See instructions						81	2,446
82	2019 CA estimated tax and other payments. See instructions						82	
83	Withholding (Form 592-B and/or 593). See instructions						83	
84	Excess SDI (or VPD) withheld. See instructions						84	
85	Earned Income Tax Credit (EITC)						85	
86	Young Child Tax Credit (YCTC). See instructions						86	
87	Add lines 81 through 86. These are your total payments. See instructions						87	2,446

Overpaid Tax/Tax Due

101	Overpaid tax. If line 87 is more than line 74, subtract line 74 from line 87						101	627
102	Amount of line 101 you want applied to your 2020 estimated tax						102	
103	Overpaid tax available this year. Subtract line 102 from line 101						103	627
104	Tax due. If line 87 is less than line 74, subtract line 87 from line 74						104	

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

**Amount You Owe** 121 **AMOUNT YOU OWE.** Add line 104 and line 120. See instructions. **Do not send cash.**  
Mail to: **FRANCHISE TAX BOARD, PO BOX 942967, SACRAMENTO CA 94267-0001.** ● 121 [ ] .00  
Pay Online – Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

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

**Refund and Direct Deposit** 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 **627** .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

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

**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 penalty 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 [ ]



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

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

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

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

**Amount You Owe** 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.

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

**Refund and Direct Deposit** 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 **627** .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  Account number ● 126 Direct deposit amount  
**250250025**  Checking **202020** **627** .00  
 Savings

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

● Routing number  Type  Account number ● 127 Direct deposit amount  
[ ] [ ] [ ] [ ] .00  
 Checking  
 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 penalty 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: **04/15/2020** Spouse's/RDP's signature (if a joint tax return, both must sign): [ ]

**Sign Here**

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

Joint tax return? (See instructions)

Your email address. Enter only one email address. **Sandy.Eggo@gmail.com**  
 Preferred phone number **(987) 654-3210**  
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge): [ ]

Firm's name (or yours, if self-employed): [ ] PTIN: [ ]  
Firm's address: [ ] Firm's FEIN: [ ]

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



# FOR ADDITIONAL HELP

Toll free  
phone number  
1-800-852-5711

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



STATE OF CALIFORNIA  
Franchise Tax Board