

California Nonresident or Part-Year Resident Income Tax Return

2021

540NR

APE

ATTACH FEDERAL RETURN

653-27-2495 NAYA
KAIVALRAJES NAYAK

21

201 ABINGDON WAY NE
ATLANTA GA 30328

02-18-1997

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

Filing Status

- 1 Single
- 2 Married/RDP filing jointly. See inst.
- 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
- 4 Head of household (with qualifying person). See instructions.
- 5 Qualifying widow(er). 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 \$129 = \$
- 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 8 X \$129 = \$
- 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. 9 X \$129 = \$

Exemptions

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

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

Total dependent exemptions 10 X \$400 = \$

Your name: Your SSN or ITIN:

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**

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

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

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

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

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

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

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

CA Taxable Income

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions **39**

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

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

42 Add line 40 and line 41 **42**

Special Credits

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

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

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

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

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

55 Credit amount. See instructions **55**

Your name: Your SSN or ITIN:

Special Credits continued

58	Enter credit name <input type="text"/> code <input type="text"/> and amount...	●	58	<input type="text"/>	.00
59	Enter credit name <input type="text"/> code <input type="text"/> and amount...	●	59	<input type="text"/>	.00
60	To claim more than two credits. See instructions	●	60	<input type="text"/>	.00
61	Nonrefundable Renter's Credit. See instructions	●	61	<input type="text"/>	.00
62	Add line 50 and line 55 through 61. These are your total credits	⊙	62	<input type="text"/>	.00
63	Subtract line 62 from line 42. If less than zero, enter -0-	⊙	63	<input type="text" value="437"/>	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)	●	71	<input type="text"/>	.00
72	Mental Health Services Tax. See instructions	●	72	<input type="text"/>	.00
73	Other taxes and credit recapture. See instructions	●	73	<input type="text"/>	.00
74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions	●	74	<input type="text"/>	.00
75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax	●	75	<input type="text" value="437"/>	.00

Payments

81	California income tax withheld. See instructions	●	81	<input type="text" value="648"/>	.00
82	2021 CA estimated tax and other payments. See instructions	●	82	<input type="text"/>	.00
83	Withholding (Form 592-B and/or 593). See instructions	●	83	<input type="text"/>	.00
84	Excess SDI (or VPD) withheld. See instructions	●	84	<input type="text"/>	.00
85	Earned Income Tax Credit (EITC)	●	85	<input type="text"/>	.00
86	Young Child Tax Credit (YCTC). See instructions	●	86	<input type="text"/>	.00
87	Net Premium Assistance Subsidy (PAS). See instructions	●	87	<input type="text"/>	.00
88	Add line 81 through line 87. These are your total payments. See instructions	⊙	88	<input type="text" value="648"/>	.00

ISR Penalty

91 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. ●

If you did not check the box, see instructions.

Individual Shared Responsibility (ISR) Penalty. See instructions ● 91 .00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.	⊙	92	<input type="text" value="648"/>	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.	⊙	93	<input type="text"/>	.00
101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92.	⊙	101	<input type="text" value="211"/>	.00
102	Amount of line 101 you want applied to your 2022 estimated tax	●	102	<input type="text" value="0"/>	.00

Your name:

Your SSN or ITIN:

103 Overpaid tax available this year. Subtract line 102 from line 101 ● **103** .00

104 Tax due. If line 92 is less than line 75, subtract line 92 from line 75 ● **104** .00

		<u>Code</u>	<u>Amount</u>	
Contributions	California Seniors Special Fund. See instructions	● 400	<input type="text"/>	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	● 401	<input type="text"/>	.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	● 403	<input type="text"/>	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	● 405	<input type="text"/>	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	● 406	<input type="text"/>	.00
	Emergency Food for Families Voluntary Tax Contribution Fund	● 407	<input type="text"/>	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	● 408	<input type="text"/>	.00
	California Sea Otter Voluntary Tax Contribution Fund	● 410	<input type="text"/>	.00
	California Cancer Research Voluntary Tax Contribution Fund	● 413	<input type="text"/>	.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	● 422	<input type="text"/>	.00
	State Parks Protection Fund/Parks Pass Purchase	● 423	<input type="text"/>	.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	● 424	<input type="text"/>	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	● 425	<input type="text"/>	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund	● 431	<input type="text"/>	.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	● 438	<input type="text"/>	.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	● 439	<input type="text"/>	.00
	Rape Kit Backlog Voluntary Tax Contribution Fund	● 440	<input type="text"/>	.00
	Schools Not Prisons Voluntary Tax Contribution Fund	● 443	<input type="text"/>	.00
	Suicide Prevention Voluntary Tax Contribution Fund	● 444	<input type="text"/>	.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	● 445	<input type="text"/>	.00
California Community and Neighborhood Tree Voluntary Tax Contribution Fund	● 446	<input type="text"/>	.00	
120 Add code 400 through code 446. This is your total contribution	● 120	<input type="text"/>	.00	

Your name: Your SSN or ITIN:

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

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

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

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

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

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

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

IMPORTANT: Attach a copy of your complete federal return.

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

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

Your signature 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

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

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

Name(s) as shown on tax return KAIVAL RAJESH NAYAK	SSN or ITIN 653272495
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Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.

During 2021:

- 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"/> G A	<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 type="radio"/> ___ / ___ / ___	<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"/> G A	<input type="radio"/> ___
6 The number of days I spent in CA for any purpose was:	<input type="radio"/> ___	<input type="radio"/> ___
7 I owned a home/property in CA (enter Y for Yes, N for No)	<input type="radio"/> N	<input type="radio"/> ___
8 Before 2021: 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"/> 33,851.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/> 33,851.	<input checked="" type="radio"/> 33,406.
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"/>
5 Pensions and annuities. See instructions. a <input type="radio"/> 5b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Social security benefits. a <input type="radio"/> 6b	<input type="radio"/>	<input type="radio"/>			
7 Capital gain or (loss). See instructions 7	<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)					
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). See instructions. 3	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4 Other gains or (losses) 4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc 5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6 Farm income or (loss) 6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7 Unemployment compensation 7	<input type="radio"/>	<input type="radio"/>			

Section B — Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
8	Other income:					
	a Federal net operating loss 8a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	b Gambling income 8b	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	c Cancellation of debt 8c	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	d Foreign earned income exclusion from federal Form 2555 8d	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	e Taxable Health Savings Account distribution 8e	<input type="radio"/>	<input type="radio"/>			
	f Alaska Permanent Fund dividends . . . 8f	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	g Jury duty pay 8g	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	h Prizes and awards 8h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	i Activity not engaged in for profit income 8i	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	j Stock options 8j	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property 8k	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	l Olympic and Paralympic medals and USOC prize money 8l	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	m IRC Section 951(a) inclusion 8m	<input type="radio"/>	<input type="radio"/>			
	n IRC Section 951A(a) inclusion 8n	<input type="radio"/>	<input type="radio"/>			
	o IRC Section 461(l) excess business loss adjustment 8o	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	p Taxable distributions from an ABLE account 8p	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
	z Other income. List type and amount. <input type="radio"/> _____ 8z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9	a Total other income. Add lines 8a through 8z 9a	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
	b1 Disaster loss deduction from form FTB 3805V 9b1		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	b2 NOL deduction from form FTB 3805V 9b2		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	b3 NOL from form FTB 3805Z, FTB 3807, or FTB 3809 9b3		<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
	b4 Student loan discharged due to closure of a for-profit school 9b4	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
10	Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 (as applicable) in each column. See instructions. Go to Section C 10	<input type="radio"/> 33,851.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> 33,851.	<input type="radio"/> 33,406.

Section C — Adjustments to Income from federal Schedule 1 (Form 1040)		A	B	C	D	E
		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
11	Educator expenses 11	<input type="radio"/>	<input type="radio"/>			
12	Certain business expenses of reservists, performing artists, and fee-basis government officials 12	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13	Health savings account deduction 13	<input type="radio"/>	<input type="radio"/>			
14	Moving expenses. Attach form FTB 3913. See instructions 14	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15	Deductible part of self-employment tax. See instructions. 15	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
16	Self-employed SEP, SIMPLE, and qualified plans 16	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
17	Self-employed health insurance deduction. See instructions. 17	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
18	Penalty on early withdrawal of savings 18	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
19a	Alimony paid. b Enter recipient's: SSN <input type="radio"/> _____ - _____ Last name <input type="radio"/> _____ 19a	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20	IRA deduction 20	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
21	Student loan interest deduction 21	<input type="radio"/>	2,500.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
22	Reserved for future use 22					
23	Archer MSA deduction 23	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24	Other adjustments:					
24a	a Jury duty pay 24a	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24b	b Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit 24b	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24c	c Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l 24c	<input type="radio"/>	<input type="radio"/>			
24d	d Reforestation amortization and expenses 24d	<input type="radio"/>	<input type="radio"/>		<input type="radio"/>	<input type="radio"/>
24e	e Repayment of supplemental unemployment benefits under the Trade Act of 1974 24e	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24f	f Contributions to IRC Section 501(c)(18)(D) pension plans . . 24f	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24g	g Contributions by certain chaplains to IRC Section 403(b) plans 24g	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
24h	h Attorney fees and court costs for actions involving certain unlawful discrimination claims 24h	<input type="radio"/>			<input type="radio"/>	<input type="radio"/>
24i	i Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations 24i	<input type="radio"/>	<input type="radio"/>			
24j	j Housing deduction from federal Form 2555 24j	<input type="radio"/>	<input type="radio"/>			
24k	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041) 24k	<input type="radio"/>	<input type="radio"/>			
24z	z Other adjustments. List type and amount. <input type="radio"/> 24z	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	A	B	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25 Total other adjustments. Add lines 24a through 24z 25	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
26 Add line 11 through line 23 and line 25 in each column, A through E 26	<input checked="" type="radio"/> 2,500.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 2,500.	<input checked="" type="radio"/> 0.
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. 27	<input checked="" type="radio"/> 31,351.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/> 31,351.	<input checked="" type="radio"/> 33,406.

Part III Adjustments to Federal Itemized Deductions
 Check the box if you did NOT itemize for federal but will itemize for California

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses 1	<input checked="" type="radio"/>		
2 Enter amount from federal Form 1040 or 1040-SR, line 11 2	<input checked="" type="radio"/> 31,351.		
3 Multiply line 2 by 7.5% (0.075) 3	<input checked="" type="radio"/> 2,351.		
4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0 4	<input checked="" type="radio"/>		<input checked="" type="radio"/>

Taxes You Paid

5a State and local income tax or general sales taxes. 5a	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 1,504.	
5b State and local real estate taxes 5b	<input checked="" type="radio"/>		
5c State and local personal property taxes 5c	<input checked="" type="radio"/>		
5d Add line 5a through line 5c. 5d	<input checked="" type="radio"/> 1,504.		
5e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A Enter the amount from line 5a, column B in line 5e, column B Enter the difference from line 5d and line 5e, column A in line 5e, column C 5e	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 0.
6 Other taxes. List type <input checked="" type="radio"/> 6	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
7 Add line 5e and line 6. 7	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 0.

Interest You Paid

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

Gifts to Charity

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

Casualty and Theft Losses

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

16 Other—from list in federal instructions 16	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 1,504.	<input checked="" type="radio"/> 0.

18 Total. Combine line 17 column A less column B plus column C <input checked="" type="radio"/> 18			<input type="text" value="0."/>
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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 line 19 through line 21 22

23 Enter amount from federal Form 1040 or 1040-SR, line 11 31,351.

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 \$212,288
 Head of household \$318,437
 Married/RDP filing jointly or qualifying widow(er) \$424,581

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. \$4,803
 Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606 30 .

Part IV California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E 1 33,406.

2 Enter your deductions from line 30 2 4,803.

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

4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 4 4,803.

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 28,603.