540NR

Nonresident Part-Year Resident Step by Step Example



Scenario

Sandy Eggo

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

Sandy has the following income for 2023:

Wages earned in California

\$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

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

 Wages earned in Pandora before 7/1/2023

\$8,000

Interest Income

\$500

2023

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM		

540NR

Check he	re if this is an AMENDED re	turn. Fiscal year filers o	only: Enter month of year end: mo	onth year 2024.
Your first name	Initial L	ast name	Suffix Your SSN or I	
SAND	<u>Y</u>	EGGO		45-6789 4
If joint tax return, s	ouse's/RDP's first name Initial L	ast name	Suffix Spouse's/RDP	's SSN or ITIN
Additional Informat	on (see instructions)			
	CEAN DRIV	/ C	PB	A code
	iber and street) or PO box		Apt. no/ste, no. PM	B/private malibox RF
SAND	IEGO		CA	92108
City (if you have a	oreign address, see Instructions)		State ZIP code	
Foreign country na	ne	Foreign province/state/county	Fore	ign postal code
		4.		
m to	OB (mm/dd/yyyy)	Spouse's	s/RDP's DOB (mm/dd/yyyy)	
o gar	5/22/1989	•		
SE Your	rior name (see instructions)	Spouse's	s/RDP's prior name (see instructions)	
PER POUR		•		
	ACRES SERVICES AND ACRES		ranca in the same of the same	7
If you	(1951) - 1960, 1760, 1861, 186	nt from your federal filing status, check		330
1	Single	4 Head of household (v	with qualifying person). See instruction	ons.
Status Status 5	Married/RDP filing jointly (ever		spouse/RDP. Enter year spouse/RDP	died.
正历	only one spouse/RDP had inco See instructions.	me). See instructions,	950 11	
		V-0.001036218783233324	SOME MANAGEMENT COMPANY	
3	Married/RDP filing separately.	Enter spouse's/RDP's SSN or ITIN abov	e and full name here	
		DDD:		i ·
		ouse/RDP) as a dependent, check the b	-	1
The special state of		y the number you enter in the box by the 4 above, enter 1 in the box. If you	e pre-printed dollar amount for that lin	Whole dollars only
		cked the box on line 6, see instructions	S. ⊚7 X \$144 = ⊙ \$)(s
	If you (or your spouse/RDP) ar			
	are visually impaired, enter 2. S : If you (or your spouse/RDP) a		. ● 8 X \$144 = ● \$	
if both	are 65 or older, enter 2. See ins	tructions	9 X \$144 = ● \$	
10 Deper	dents: Do not include yourself Dependent 1	or your spouse/RDP. Dependent 2	Dependent 3	
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Deper relativ to you		10	x \$446 = ●\$	

TAXABLE	Cal	ifornia No	nresiden	t or Pari	-Year	24		CALIFORNIA FORM
20	23 Res	sident Inc	ome Tax	Return		200	-407	540NR
C	heck here if this	is an AMENDED	return.	Fiscal year	r filers only: Ent	ter month of	year end: month_	year 2024
Your first r	name	Initial	Last name			Suffix	Your SSN or ITIN	
SA	NDY	200	EGGC				123-45 -	6789
if joint tax	retum, spouse's/RDI	P's first name Initial	Last name			Suffix	Spouse's/RDP's SSI	VoriTIN
	2.300							
Additional	Information (see Inst	tructions)					PBA code	-
Street add	tress (number and st		/ -			Apt. no/ste. n	io. PMB/prtv	ate malibox R
112		<u>AN DRI</u>	<u>VE</u>			TARREST T		30
		ress, see instructions)				State	ZIP code	
	N DIEG		-		to the control		921	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
Foreign ox	ountry name		1	reign province/sta	ercounty		Foreign po	star code
_		2000	980					
Date of Birth	Your DOB (mm/	10.1			Spouse's/RDP's	DOB (mm/dd/)	ryyy)	
Big	05/22/1	989		•				
	Your prior name	(see instructions)			Spouse's/RDP's p	orior name (se	e instructions)	
Prior Name	d -			•				
_11111	1000 (BR0000 II	WHEN O'V OWNE	107 549	outeron end	es senar s	20.00	202	
	If your California	filing status is diffe	erent from your fe	deral filing statu	is, check the box	here		
1	Single		4	Head of hous	ehold (with qual	ifying person).	See instructions.	
gen o		DDD 6lies isletty /s		Ourlif in a nu		IDD Feter week	energe/DDD died	100
Status Status	C	RDP filing jointly (e) spouse/RDP had in	CONCLUSION OF THE PARTY OF THE	Quantying su	rviving spouse/F	ior. Eiller year	spouse/RDP died.	
	See instr		oomay.	See instruction	ons.	177		- 6
3	Marriad/	RDP filing separatel	Enter enquee's/	DDD's SSN or II	IN above and ful	I nome here		
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		9, and line 10: Mult			20 00	ited dollar amo	unt for that line.	Whole dollars only
7		checked box 1, 3, or 5, enter 2. If you o				X \$144	O.	1-5
8		your spouse/RDP)			ruchula. 😈 1	X \$144	=00	
	if both are visual	lly impaired, enter 2	See instructions			X \$144	= ●\$	
9		r your spouse/RDP		enter 1;		X \$144	0.5	
¥ 10	Dependents: Do	older, enter 2. See i not include yourse	If or your spouse	/RDP.	9	X \$144		
Exemptions	(IE)	Dependent 1	87 W	Dependent	2		Dependent 3	
E .	First Name		į.					
ñ	970497777			120				700

California Nonresident or Part-Year

CAL	JEORN	IA.	FORM

r first name		Initial Last name	E.		Suffix	Your SSN or F	TIN	_
SANDY		EG	GO			123-4	5-6789	9 _
int tax return, spor	use's/RDP's first name	Initial Last name			Suffix	Spouse's/RDF	's SSN or ITIN	70
								ᆜᆜ
tional information	(see Instructions)					PB	A code	-111
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22 0	er and street) or PO b	RIVE			Apt. no/ste. no	, PN	IB/private malibox	
(If you have a for	elgn address, see instr	A) (10.000 (10.000)			State	ZIP code		- 33
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ign country name			Foreign province/s	state/county	d): d	Fore	elgn postal code	-/850)
Your DO	B (mm/dd/yyyy)			Spouse's/RDP's I	DOB (mm/dd/y)	/yy)		
Your DO 05/	22/1989		•		66 65			
	or name (see instru	ctions)		Spouse's/RDP's p	rior name (see	instructions)	
Your pri			•	d .				
1 X S	Married	ointly (even if 5 d income).	Qualifying See instruc	ousehold (with quali surviving spouse/R	fying person). 1 DP. Enter year	See instruction]
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2 Mos S 3 N 6 If some For line 7, lin 7 Persona checked 8 Blind: If if both at 9 Senior: I if both at 10 Depende First Man Last Nam SSN. See Instruction	Married Spous. See instructions. Married/RDP filing some can claim you (one 8, line 9, and line 11: If you checked be box 2 or 5, enter 2, you (or your spous re visually impaired If you (or your spous re visually impaired If you (or your spous re 65 or older, enterents: Do not including Dependent 1 one	pintly (even if solution of income). eparately. Encorryour spouse/RD 10: Multiply the nultiply the nultiply the nultiply the nultiply the nultiply are visually enter 2. See instruction 2. See instruction	Head of ho Qualifying See instruct 2's/RDP's SSN or P) as a depo- mber you enter in the e box on line 6, see in y impaired, enter 1; uctions older, enter 1; s spouse/RDP. Depender	surviving spouse/R ctions. ITIN above and full back the box here. before-print f you astructions.	tying person). DP. Enter year name here See instr ted dollar amou X \$144 = X \$144 =	See instructions spouse/RDP • 6	died.	
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????? Questions?

Next:

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

See Handout Schedule CA (540NR)



Scenario

Sandy Eggo

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

Sandy has the following income for 2023:

Wages earned in California \$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

 Wages earned in Pandora before 7/1/2023

\$8,000

Interest Income

\$500

TAXABLE YEAR

2023

California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

Important: Attach this schedule behind Form	m 540NH, Side 6 a	is a supporting Ca	ilifornia schedule.	Timeston or	
Name(s) as shown on tax return SANDY EGGO				SSN or II	3 4 5 6 7 8 9
Part I Residency Information, Complete all line	as that annly to you a	nd your shouse/RNP	for taxable year 2023	1 2 3	4 3 6 7 6 3
During 2023:		Troi specialitici	TOT TAXABLE FOR EVER		
1 My California (CA) Residency (Check-one)		- 1			
a Myself: ONonresident OPart-Year F	Resident 🗨 Reside	ent b Spou	se: Nonresider	t 💿 Part-Year Re	sident 🗨 Residen
PER SECTION AND ADDRESS CONTRACTOR OF THE SECTION ADDRESS CONTRA		10.000	Yourself		Spouse/RDP
2 a I was domiciled in (enter two letter code, see i	nstructions)		•	EC ⊚	A THE ASSESSMENT
b I was in the military and stationed in (enter two			FC 07/01	2022	4.5
3 I became a CA resident (enter state of prior resident)				THE RESERVE THE PARTY OF THE PA	//
4 I became a CA nonresident (enter new state of re	-500 (September 11) - 500 (September 1971)	44444	<u></u>	/ <u>@</u>	//
5 I was a CA nonresident the entire year (enter state	Charles and the contract of th		●●	184 0	200
6 The number of days I spent in CA for any purpos 7 I owned a home/property in CA (enter Y for Yes,			<u> </u>	N 🍑	0 -10-1
8 Before 2023: I was a CA resident for the period of			I	- · · · · ·	i
	Market State Control		⊚/_/_/		
Part II Income Adjustment Schedule	A	В	C	1 0	E
Section A — Income	Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
from federal Form 1040 or 1040-SR	(taxable amounts from your federal tax return)	See Instructions (difference between	See Instructions (difference between	Using CA Law As if You Were a	(income earned or received as a CA
		CA & federal law)	CA & federal law)	CA Resident (subtract col. B from	resident and income earned or received
				col. A; add col. C to the result)	from CA sources
1 a Total amount from federal Form(s) W-2,				to the result)	as a nonresident)
box 1. See instructions	•	•	•	•	•
 b Household employee wages not reported on federal Form(s) W-2		•	•	•	•
c Tip income not reported on line 1a 1c		<u></u>	<u> </u>	<u></u>	<u></u>
d Medicaid waiver payments not reported		50	100		15.0
on federal Form(s) W-2. See instructions . 1d	<u> </u>	⊙	•	•	•
e Taxable dependent care benefits from federal Form 2441, line 26 1e	⊙	•	•	•	•
f Employer-provided adoption benefits	323	•	•	•	•
from reactar rottin dobb, into Ed	<u> </u>		740		
g Wages from federal Form 8919, line 6 1g	-36	<u>•</u>	<u> </u>	•	<u> </u>
h Other earned income. See instructions 1h i Nontaxable combat pay election.	•	•	•	•	•
See instructions	5		•	•	•
z Add line 1a through line 1i	•	•	•	•	•
	●		•	•	•
3 Ordinary dividends. See instructions.					
	●	•	•	•	●
4 IRA distributions. See instructions.					
	⊚	⊚	•	•	•
5 Pensions and annuities. See instructions. a 5b	•	•	•	•	•
6 Social security benefits.					9
	•	•			
			•	•	•

Scenario

Sandy Eggo

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

Sandy has the following income for 2023:

Wages earned in California \$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

(\$5,000 of the above is exempt on 1040NR from tax treaty. \$20,000 paid from Pandoran emplopyer is not taxable by IRS.)

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

\$8,000

\$500

2023 California	Adju	stments -	r Residen	ts	0	A (540NR)
Important: Attach this schedule be						1 (340111)
Name(s) as shown on tax return SANDY EGGO			Remin	aer:		3456789
Part I Residency Information. Compl During 2023: 1 My California (CA) Residency Check o	R	eported	for IRS	\$25,00	0	
a Myself: (e)Nonresident	C	alifornia	wages	\$50,000	0	tent (© Resident pouse/RDP
2 a I was domiciled in (enter two letter of b I was in the military and stationed in		andoran	•			
3 I became a CA resident (enter state of 4 I became a CA nonresident (enter new 5 I was a CA nonresident the entire year	To	otal		\$58,00	0	
6 The number of days I spent in CA for a 7 I owned a home/property in CA (enter 8 Before 2023: I was a CA resident for t	\$5	58,000 -	\$25,000	0 = \$33,0	000	
_						Principal Control Control Control Control
Part II Income Adjustment Schedule		A	В	С	0	E
Section A — Income from federal Form 1040 or 10-	27020	A Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	C Additions See Instructions (difference between CA & Jederal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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)
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions	V-2,	Federal Amounts (taxable amounts from	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W	V-2, 1a orted	Federal Amounts (taxable amounts from your federal fax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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)
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions b Household employee wapes not repo on federal Form(s) W-2	V-2, 1a orted 1b	Federal Amounts (taxable amounts from your federal fax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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)
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions. b Household employee wages not repo on federal Form(s) W-2. c Tip income not reported on line 1a. d Medicaid waiver payments not report on federal Form(s) W-2. See instruct	V-2, 1a orted 1b 1c ted tions .1d	Federal Amounts (taxable amounts from your federal fax return) 25,000	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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) 50,000
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions. b Household employee wages not repo on federal Form(s) W-2. c Tip income not reported on line 1a. d Medicard Waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26.	V-2,1a orted1b1c ted fions .1d n1e	Federal Amounts (taxable amounts from your federal fax return) 25,000	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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) 50,000
from federal Form 1040 or 10- from federal Form 1040 or 10- from federal Form 1040 or 10- a Total amount from federal Form(s) W box 1. See instructions. b Household employee wages not repo on federal Form(s) W-2. c Tip income not reported on line 1a d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits	V-2,1a orted1b1c ted fions .1d n1e	Federal Amounts (taxable amounts from your federal fax return) 25,000 0 0 0	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law) 33,000	Total Amounts Using CA Law As if You Were a As if You Were a Col. A; add col. C to the result) 58,000	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident) 50,000
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions b Household employee wages not repo on federal Form(s) W-2. c Tip income not reported on line 1a d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits from federal Form 8839, line 29	V-2,1a orted1b1c ted tions .1d n1e	Federal Amounts (taxable amounts from your federal fax return) 25,000 0 0 0	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law) 33,000	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 from col. A; add col. C to the result) 58,000	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident) 50,000 0 0
Section A — Income from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions. b Household employee wages not repo on federal Form(s) W-2. c Tip income not reported on line 1a d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits	V-2,1a orted1b1c ted1d1e1e1f1f1g	Federal Amounts (taxable amounts from your federal fax return) 25,000 26 6 6 6	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law) 33,000	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 from col. A; add col. C to the result) 58,000	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident) 50,000
from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions. b Household employee wages not report on federal Form(s) W-2. c Tip income not reported on line 1a d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits from federal Form 8839, line 29 g Wages from federal Form 8919, line	V-2,1a orted1b1c ted1d1e1e1f1f1g	Federal Amounts (taxable amounts from your federal fax return) 25,000 26 6 6 6	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & lederal law) 33,000 0 0 0 0 0 0	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. B from col. A; add col. C to the result) 58,000	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident) 50,000 6 6
from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions. b Household emoloves wages not report on federal Form(s) W-2. c Tip income not reported on line 1a d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits from federal Form 8839, line 29 g Wages from federal Form 8919, line h Other earned income. See instruction i Nontaxable combat pay election.	V-2,1a orted1c ted fions .1d1e1f 61g1f1i	Federal Amounts (taxable amounts from your federal fax return) 25,000 26 0 0 0	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law) 33,000 0 0 0 0 0 0 0 0 0 0 0	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 from col. A; add col. C to the result) 58,000	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident) 50,000 6 6 6
from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions. b Household employee wages not report on federal Form(s) W-2. c Tip income not reported on line 1a. d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits from federal Form 8839, line 29. g Wages from federal Form 8919, line h Other earned income. See instruction i Nontaxable combat pay election. See instructions z Add line 1a through line 1i	V-2,1a orted1c ted fions .1d fi1e s1f 61g ms1h1z	Federal Amounts (taxable amounts from your federal fax return) 25,000 26 0 0 0	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & lederal law) 33,000 0 0 0 0 0 0	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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) 50,000 6 6 6 6
from federal Form 1040 or 10- 1 a Total amount from federal Form(s) W box 1. See instructions b Household employee wages not report on federal Form(s) W-2. c Tip income not reported on line 1a. d Medicaid waiver payments not report on federal Form(s) W-2. See instruct e Taxable dependent care benefits from federal Form 2441, line 26. f Employer-provided adoption benefits from federal Form 8839, line 29. g Wages from federal Form 8919, line h Other earned income. See instruction i Nontaxable combat pay election. See instructions z Add line 1a through line 1i.	V-2,1a orted1c ted fions .1d fi1e s1f 61g ms1h1i1z2b	Federal Amounts (taxable amounts from your federal fax return) 25,000 0 0 0 0 0	Subtractions See Instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law) 33,000 0 0 0 0 0 0 0 0 0 0 0	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. 8 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) 50,000 6 6 6 6 6 6 6

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7 Capital gain or (loss). See instructions 7

...5b 💿

. 6b 💿

6 Social security benefits.

a .

Scenario

Sandy Eggo

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

Sandy has the following income for 2023:

Wages earned in California \$50,000

\$30,000 paid from California Institution \$20,000 paid from Pandoran employer

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

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

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

\$8,000

\$500

TAXABLE YEAR

2023

California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

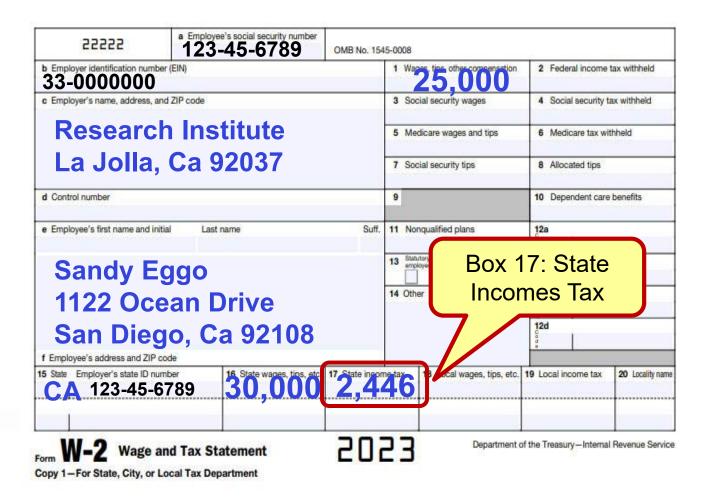
Important: Attach this schedule behind Fore	m 540NR, Side 6 a	s a supporting Ca	ifornia schedule.		
Name(s) as shown on tax return		3300 55		SSN or IT	
SANDY EGGO Part I Residency Information. Complete all line	as that seeks to you a	ad ware at arrea (BDB)	instanchia waas 2022		3456789
During 2023:	es mar appry to you a	na your spouse/nur	ur taxable year 2025.	•):	101
1 My California (CA) Residency (Chack one)					
a Myself: O Nonresident O Part-Year F	Resident Reside	ent b Spous	e: Nonresident	Part-Year Res	sident 🗨 Resident
			Yourself		Spouse/RDP
2 a I was domiciled in (enter two letter code, see in	netructions\		10u/seil	FC 💿	opouse/nui
b I was in the military and stationed in (enter two			•	•	500.00
3 I became a CA resident (enter state of prior resid			FC 07/01/	2022 0	1 1
4 I became a CA nonresident (enter new state of re		Asset .		•	1 1
5 I was a CA nonresident the entire year (enter state	te of residence)		⊚	⊙	
6 The number of days I spent in CA for any purpos	86 WBS:			1840	
7 I owned a home/property in CA (enter Y for Yes,	N for No)		●	N @	S
8 Before 2023: I was a CA resident for the period of	of		●// ●//	<u> </u>	
Part II Income Adjustment Schedule	A	В	C	D	E
Section A — Income	Federal Amounts	Subtractions	Additions See Instructions	Total Amounts	CA Amounts
from federal Form 1040 or 1040-SR	(taxable amounts from your federal tax return)	See Instructions (difference between	(difference between	Using CA Law As if You Were a	(income earned or received as a CA
		CA & federal law)	CA & federal law)	CA Resident (subtract col. B from	resident and income earned or received
				col. A; add col. C	from CA sources
4 7.1				to the result)	as a nonresident)
1 a Total amount from federal Form(s) W-2, box 1. See instructions	25.000	O	©33.000	©58.000	⊚50,000
b Household employee wages not reported	⊚	•	•	•	•
c Tip income not reported on line 1a1c	V200	•	•	•	•
d Medicaid waiver payments not reported	~				
on federal Form(s) W-2. See instructions .1d	•	•	•	•	•
e Taxable dependent care benefits from federal Form 2441, line 26	•	•	•	•	•
f Employer-provided adoption benefits			0		0
from federal Form 8839, line 29 1f	The state of the s	<u>•</u>	•	<u>•</u>	0
g Wages from federal Form 8919, line 6 1g	~	⊙	⊙	⊙	0
h Other earned income. See instructions 1h	<u>•</u>	⊚	●	⊙ .	●
Nontaxable combat pay election. See instructions			•	•	•
our moralest and a control of the co		~	0	~	
2 Taxable interest. a 🔍 2b	0	0	500		250
3 Ordinary dividends. God Instructions.	NEW	(S):	22/	<u> </u>	
	•	⊙	•		
4 IRA distributions. See instructions. a 4b	0	A-			
5 Pensions and annuities. See	•				
The state of the s	•	Inter	est is	Sand	dy declares
6 Social security benefits.					•
a 💿	•	ıntanç	gible -	l resid	dent of CA
7 Capital gain or (loss). See instructions 7	•				
The state of the s	10	sourced	l/taxable	† tor	184/365
		to your	place of	day	ic or one
		to your	place of	uay	s or one-
		resid	ency.	half	of the year.
	(10010	Citoy.	/ (mail t	or the year.
	`				

		A	В	С	D	E
ect	ion B — Additional Income from federal Schedule 1 (Form 1040)	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As it You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	Taxable refunds, credits, or offsets of state and local income taxes	•	•	8	5	
2	a Alimony received. See instructions 2a	•		•	•	•
	Business income or (loss). See instructions 3	•	•	•	•	
1	Other gains or (losses) 4	•		•		•
	Rental real estate, royalties, partnerships, S corporations, trusts, etc	•	•	•	•	•
	Farm income or (loss) 6	•	⊙	•		•
	Unemployment compensation	•	•	j	i	0.00
	Other income: a Federal net operating loss8a	⊚ ()		•		
	b Gambling8b		•		•	•
		•	<u></u>	•		O
	d Foreign earned income exclusion from federal Form 2555			•		
		<u>•</u>		õ	•	•
	f Income from federal Form 8889 8f	-	•			
		<u>•</u>			•	
			-		•	0
	[2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015] [2015]				•	•
	i Prizes and awards	77.75 A		-	0	●
	j Activity not engaged in for profit income 8j	●				1.00
	I Income from the rental of personal property if you engaged in the rental for profit but were not in the business	●●		•	••	●●
	m Olympic and Paralympic medals and USOC prize money 8m	•		6	•	•
	n IRC Section 951(a) inclusion 8n	•	•	8	8 9	
	o IRC Section 951A(a) inclusion 80	•	•			
		•	•	•	•	•
		•			•	•
	r Scholarship and fellowship grants not reported on federal Form(s) W-28r	•			•	•
	s Nontaxable amount of Medicaid waiver payments included on federal Form 1040, line 1a or line 1d 8s	⊚ ()			⊚ (© (
	t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental IRC Section 457 plan	•			•	•
	u Wages earned while incarcerated 8u	•		I	•	•
	z Other income. List type and amount.	3	c	24	1450	255
		•	•	•	•	•
		~	~	760	~	~

Sac	ection B — Additional Income	A Federal Amounts	B Subtractions	C Additions	D Total Amounts	E CA Amounts
006	Continued	(taxable amounts from your federal tax return	See Instructions	See instructions (difference between CA & federal law)	Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	(Income earned or received as a CA resident and incom- earned or received from CA sources as a nonresident)
	b1 Disaster loss deduction from form FTB 3805V	1	•		•	•
	b2 NOL deduction from form FTB 3805V	2	•		•	•
	b3 NOL deduction from form ETR 38057 ETR 3807 or ETR 3800 0	2	0		0	0
10	Total. Combine Section A, line 1z through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b3 (as applicable) in each column. See instructions.	25,000	0	33,500	• 58,500	
Sec	ction C — Adjustments to Income from federal Schedule 1 (Form 1040)	\$10.		40	
11	Educator expenses	1-	•			
	Certain business expenses of reservists,			*		
	performing artists, and fee-basis government officials	. •	•	•	•	•
13	Health savings account deduction. 13					
14	Moving expenses. Attach form FTB 3913.				•	0
15	Deductible part of self-employment tax. See instructions		•	(1980).	•	•
	Self-employed SEP, SIMPLE, and qualified plans				0	0
17	Self-employed health insurance deduction.			4-		
	See instructions1	11.00	•		0	●
	Penalty on early withdrawal of savings 11 a Alimony paid. b Enter recipient's:	•		2	•	⊙
	SSN ()	9a 💿		•	•	•
20	IRA deduction	•	•	•	•	•
21	Student loan interest deduction 2	•		•	•	•
22	Reserved for future use	Li Company				
23	Archer MSA deduction	•			●	•
24	Other adjustments: a Jury duty pay	la 💿			•	•
	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	ıb 💿	•	•	•	•
	c Nontaxable amount of the value of					0
	Olympic and Paralympic medals and USOC prize money reported on line 8m 2	4c ⊙	⊚	C.		
	d Reforestation amortization and expenses	ld 💿	⊚		•	⊙
		le 🖲			•	•
	f Contributions to IRC Section 501(c)(18)(D) pension plans 24	u	•	•	•	•
	 Contributions by certain chaplains to 	lg 💿	•	•		
	 Attorney fees and court costs for actions involving certain unlawful 	ih 💿			•	•

????? Questions?

		A	В	C	D	E
Secti	Continued Attempts feed and pourt conto you need in	Federal Amounts (taxable amounts from your federal tax return)		Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	i	•			
i	Housing deduction from federal Form 255524	i 💿	⊙			
1	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	k 🖲		ō	•	•
2	Other adjustments. List type and amount.					
	● 24	.	•		•	•
t	Total other adjustments. Add line 24a through line 24z	•	⊚	•	⊚	⊙
26 /	Add line 11 through line 23 and line 25 in each column, A through E	•	•	•	•	•
	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	G 1000-00	0	33,500	©58,500	● 50,25
Par	t III Adjustments to Federal Itemized Ded	uctions	(800)	A Federal Amounts (from federal	B Subtractions See instructions	C Additions See instructions
testing 1	k the box if you did NOT itemize for federal but w	ill itemize for California .		Schedule A (Form 1040)	•	
Med	ical and Dental Expenses See instructions.			1		
Med 1	Medical and dental expenses			1		
Med 1 2	Medical and dental expenses	0-SR, line 11				
1 2 3	Medical and dental expenses	0-SR, line 11				
1 2 3 4	Medical and dental expenses	0-SR, line 11				•
Med 1 2 3 4 Taxe	Medical and dental expenses	0-SR, line 11		1.0		•
1 2 3 4 Taxe 5a	Medical and dental expenses	0-SR, line 11		3 1 ⊚	•	•
1 2 3 4 Taxe 5a 5b	Medical and dental expenses	0-SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the You Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes	0-SR, line 11			•	•
1 2 3 4 Taxe 5a 5b 5c 5d	Medical and dental expenses	O-SR, line 11				•
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the second	O-SR, line 11			•	•
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, co Other taxes. List type	O-SR, line 11			●I	•
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the You Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5,000 enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column to 5e, and line 5e, and line 5e and line 6.	O-SR, line 11			•	•
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the series of the	O-SR, line 11			●I	•••
Med 1 2 3 4 Taxe 5a 5b 5c 5d 7 Inter 8a	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, counter taxes. List type Add line 5e and line 6. Pest You Paid Home mortgage interest and points reported.	O-SR, line 11	50 50 50 50 50 50 50 50 50 50 50 50 50 5		●I	••••
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 enter the amount from line 5a, column 8 in line enter the difference from line 5d and line 5e, country that the difference from line 5d and line 5e, country that the smaller of line 5d and line 5e, country that the service of the state of the service o	O-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		●I	•••••
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, of Other taxes. List type Add line 5e and line 6 Test You Paid Home mortgage interest and points reported to you we points not reported to you on federal Form 10	O-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		●I	••••
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, of the taxes. List type Add line 5e and line 6 est You Paid Home mortgage interest and points reported thome mortgage interest not reported to you of Points not reported to you on federal Form 10 Reserved for future use	O-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		●●●	••••••
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the difference from line 5d and line 5e, column B in line 5e and line 6 rest You Paid Home mortgage interest and points reported thome mortgage interest not reported to you on Federal Form 10 Reserved for future use Add line 8a through line 8c.	O-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		●●●	000000
Med 1 2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9	Medical and dental expenses Enter amount from federal Form 1040 or 104 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more the syou Paid State and local income tax or general sales ta State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6 Home mortgage interest and points reported thome mortgage interest not reported to you or Points not reported to you on federal Form 10 Reserved for future use Add line 8a through line 8c. Investment interest.	O-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		••••••	•••••••
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Total Itemized Deductions:

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



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



Canti		A	В	C	D	E
oecu	on C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your tederal tax return)		Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
·	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	•	•		2	
j	Housing deduction from federal Form 2555	•	•			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
2	Other adjustments. List type and amount.					
(● 24z	•	•	•	•	•
25 T	ntal other adjustments. Add line 24s	•	•	•	•	•
26 /	Add line 11 through line 23 and line 25 in	•	•	•	•	•
	ach column, A through E	25.000		33,500		
Check	t III Adjustments to Federal Itemized Dedu k the box if you did NOT itemize for federal but wi	ctions I itemize for California .		A Federal Amounts (from federal Schedule A (Form 1040)	B Subtractions See instructions	C Additions See instructions
	ical and Dental Expenses See instructions.		12.	J	T	1
	Medical and dental expenses			1	-	
2		-art, line is			1	
	M. W. L. C O L 7 EW (O 07E)	•	<u> </u>			
	Multiply line 2 by 7.5% (0.075)			3		
4	Multiply line 2 by 7.5% (0.075)					•
4	Subtract line 3 from line 1. If line 3 is more the s You Paid	ın line 1, enter 0		3 4 ()	9	•
Taxes	Subtract line 3 from line 1, If line 3 is more that You Paid State and local income tax or general sales tax	in line 1, enter 0		3 4 ()	7	•
Taxes	Subtract line 3 from line 1. If line 3 is more that You Paid State and local lincome tax or general sales tax State and local real estate taxes	in line 1, enter 0		3 4	j	•
Taxes 5a 5b 5c	Subtract line 3 from line 1, If line 3 is more that You Paid State and local income tax or general sales tax	ın line 1, enter 0	Si Si	3 4		•
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4 Taxe: 5b 5c 5d 5e 5e 7	Subtract line 3 from line 1. If line 3 is more that a You Paid State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 line the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6.	in line 1, enter 0 if married filing separa 5e, column B. lumn A in line 5e, colu	50 50 50 tely) in column A.	3 4 © 6 0 2,446	•	•
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4 Taxes 5b 5c 5d 5e 6 7 Inter 88a 88b	Subtract line 3 from line 1. If line 3 is more that a You Paid State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6. est You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you on Points not reported to you on federal Form 10th	if married filing separa 5e, column B. lumn A in line 5e, colu b you on federal Form in federal Form 1098.	50 50 50 50 50 50 50 50 50 50 50 50 50 5	2,446 0 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	••	0000
4 Taxes 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d	Subtract line 3 from line 1. If line 3 is more that a You Paid State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 line the amount from line 5a column B in line line the difference from line 5d and line 5e, column B in line state the difference from line 5d and line 5e, column B in line line 5e and line 6. List type Add line 5e and line 6. List You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 10th Reserved for future use.	if married filing separa 5e, column B. lumn A in line 5e, colu b you on federal Form n federal Form 1098.	1098	3	●●●	000000
4 Taxes 5b 5c 5d 5e 6 7 Inter 88 8c 8d 8d	Subtract line 3 from line 1. If line 3 is more that a You Paid State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 line 5d and line 5e, co other the amount from line 5d and line 5e, co other taxes. List type Add line 5e and line 6. est You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you on Points not reported to you on federal Form 106 Reserved for future use Add line 8a through line 8c.	if married filing separa 5e, column B. Iumn A in line 5e, colu b you on federal Form In federal Form 1098.	1098 88	2,446 0 2,446 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	●●●	000000
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		A	В	C	D	E
Secti	on C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your tederal tax return)	Contraction of the Contraction o	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	•	•			
i	Housing deduction from federal Form 2555	•	⊙			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
2	Other adjustments. List type and amount.					
(9 24z	•	•	•	•	•
25 T	otal other adjustments Add line 24s	•	•	•		•
26 A	dd line 11 through line 23 and line 25 in ach column, A through E	•	•	•	•	•
27 T	aut corum, n anough E	25,000	-	33.500		
Check				Schedule A (Form 1040)		T-
Medi 1 2 3	the box if you did NOT itemize for federal but will cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075)			1 2 3		
Medi 1 2 3 4	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more tha			2		•
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Check Medi 1 2 3 4 Taxes 5a 5b 5c 5d 7 Interes 8a 8a	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that a You Paid State and local income tax or general sales tax. State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5d and line 5e, collotter taxes. List type Add line 5e and line 6. Best You Paid Home mortgage interest and points reported to you or Points not reported to you on federal Form 108	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0	••	000
Check Medi 1 2 3 4 Taxes 5a 5b 5c 5d 7 Interes 8a 8b 8c 8d	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that a You Paid State and local income tax or general sales tax. State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line 6. Extra You Paid Home mortgage interest and points reported to you or Points not reported to you on federal Form 109 Reserved for future use	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0	●●●	000000
Check Medi 1 2 3 4 Taxes 5a 5b 5c 5d 7 Inters 88 88 88 88 88	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that a you Paid State and local income tax or general sales tax. State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the amount from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line 8d lin	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0	●●●	0 0 0 0
Check Medi 1 2 3 4 Taxes 5a 5b 5c 5d 7 Interior 88 88 88 89	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that a you Paid State and local income tax or general sales tax. State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line 8d	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0	●●●	0 0 0
Check Medi 1 2 3 4 Taxes 5a 5b 5c 6 7 Interes 8a 8b 8c 8d 9 110	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that a you Paid State and local income tax or general sales tax. State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the amount from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line Enter the difference from line 5d and line 5e, column 8 in line 8d lin	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0	••••••	0 0 0 0
Check Medi 1 2 3 4 Taxes 5a 5b 5c 5d 5e 7 Interes 8a 8b 8c 8d 8e 9 10 Gifts	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that a You Paid State and local income tax or general sales tax: State and local personal property taxes. Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, column B in line Enter the dif	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	••••••	© © © © © ©
Check Medi 1 2 3 4 Taxes 5a 5b 5c 5d 5e 6 7 Interes 8a 8b 8c 8d 8e 9 10 Gifts 11	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that You Paid State and local income tax or general sales tax: State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5d and line 5e, colother taxes. List type Add line 5e and line 6. est You Paid Home mortgage interest and points reported to Home mortgage interest and points reported to You or Points not reported to you on federal Form 109 Reserved for future use. Add line 8a through line 8c. Investment interest. Add line 8e and line 9.	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	••••••	0 0 0
Medi 1 2 3 4 Taxes 5a 5b 5c 5d 5e 6 7 Interv 8a 8b 8c 8d 8e 9 10 Gifts 11	cal and Dental Expenses See instructions. Medical and dental expenses Enter amount from federal Form 1040 or 1040. Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more that you Paid State and local income tax or general sales tax: State and local personal property taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 is Enter the amount from line 5d and line 5e, colother taxes. List type Add line 5e and line 6 Best You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 105 Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9 to Charity Gifts by cash or check	SR, line 11	5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2 2 3 4 0 4 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	••••••	© © © © © ©

Par	t III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See Instructions
Casu	alty a	nd Theft Losses			- NO
15	Casus	alty or theft loss(es) (other than net qualified disaster losses).			
	Attack	h federal Form 4684. See instructions	5 💿	•	●
Othe	r Item	ized Deductions			
16	Other	—from list in federal instructions	6 💿		0
17	Add li	ines 4, 7, 10, 14, 15, and 16 in columns A, B, and C1	2,521	2.44	60
18	Total.	. Combine line 17 column A less column B plus column C			8 75
Job	Expen	ses and Certain Miscellaneous Deductions			
19		mbursed employee expenses: job travel, union dues, job education, etc. h federal Form 2106 if required. See instructions	9		
20	Тах р	reparation fees	0		
21	Other	expenses: investment, safe deposit box, etc. List type 🕙 🕥 2	1		
22	Add li	ine 19 through line 21	2		
23	Enter	amount from federal Form 1040 or 1040-SR, line 11 🔘		10	
24	Multip	ply line 23 by 2% (0.02). If less than zero, enter 0	4		
25	Subtr	act line 24 from line 22. If line 24 is more than line 22, enter 0.		<u>©</u> 2	5
26	Total	Itemized Deductions. Add line 18 and line 25.			₆ 75
27	Other	adjustments. See instructions. Specify.		⊙ 2	7
28	Comb	pine line 26 and line 27,			8
29	ls you	ur federal AGI (Form 540NR, line 13) more than the amount shown below for your	filing status?		
		Single or married/RDP filing separately	\$237,035		
		Head of household			
		Married/RDP filing jointly or qualifying surviving spouse/RDP			
	No. T	ransfer the amount on line 28 to line 29.	*		
	Yes. (Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54	IONR), line 29		9
30	Enter	the larger of the amount on line 29 or your standard deduction shown below:			
		Single or married/RDP filing separately. See instructions	\$5,363		
		Married/RDP filing jointly, head of household, or qualifying			
		surviving spouse/RDP	\$10,726	.	5.363
Dar	t IV	California Taxable Income			
1	Califo	rnia AGI. Enter your California AGI from Part II, line 27, column E.			1
	35000	your deductions from line 30			8
3		tion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry			
5200		ir places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			9
		rnia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3		® .	4
		rnia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N	17.		2
3	гего, е	inter -0			0

	A	В	C	D	E
Section C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)		Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	1450	•			
j Housing deduction from federal Form 2555	j	•			
k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	k 💿			•	•
z Other adjustments. List type and amount.					
●	z 💿	•	•	•	•
25 Total other adjustments. Add line 24a		•	•	•	•
through line 24z		23			•
each column, A through E	•	•	⊚	●	●
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	a 25.000	• 0	a 33.500	58,500	50.2
Part III Adjustments to Federal Itemized Dec		296	A Federal Amounts	D Subtractions	C Additions
Check the box if you did NOT itemize for federal but v Medical and Dental Expenses See instructions.	vill itemize for California		Schedule A (Form 1040	W	58min.m.2
1 Medical and dental expenses		(1)	1		
2 Enter amount from federal Form 1040 or 104	0-SR, fine 11		2		
3 Multiply line 2 by 7.5% (0.075)			3		
4 Subtract line 3 from line 1. If line 3 is more to	han line 1, enter 0		1 ●		●
Taxes You Paid			10 2 446	Te 0.440	
5a State and local income tax or general sales to			2,446	2,446	
5b State and local real estate taxes			•		
5c State and local personal property taxes					
5d Add line 5a through line 5c.			●		
5e Enter the smaller of line 5d or \$10,000 (\$5,00 Enter the amount from line 5a, column B in line		itely) in column A.			
Enter the difference from line 5d and line 5e,		ımn C 5	•	•	•
6 Other taxes. List type			•	O	
7 Add line 5e and line 6			7 ⊚	•	•
nterest You Paid		115.00001	070000	1957(1000
Ba Home mortgage interest and points reported	TO DESCRIPTION OF THE PROPERTY OF THE PROPERTY OF		•		•
b Home mortgage interest not reported to you					O
Re Points not reported to you on federal Form 1			·		•
Reserved for future use					
le Add line 8a through line 8c			and the same of th	0	0
Investment interest			0	0	(a)
10 Add line 8e and line 9	***********		ıl©	•	•
11 Gifts by cash or check			1⊚ 7		
12 Other than by cash or check			2 0	⊚	●I
13 Carryover from prior year			3 0	0	<u>•</u>
					0
14 Add line 11 through line 13			100	•	

Par	t III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See Instructions	C Additions See Instructions
Casi	ualty a	and Theft Losses	100 100	600	15
15		alty or theft loss(es) (other than net qualified disaster losses).		1600	SAC
	Attac	h federal Form 4684. See instructions	•	•	⊚
Othe	er Item	nized Deductions	9566	16000	2000
16		r—from list in federal instructions		•	•
17	Add I	ines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	○ 2,521	○ 2,446	•
18	Total	. Combine line 17 column A less column B plus column C			75
Job	Expen	ses and Certain Miscellaneous Deductions			
19		imbursed employee expenses: job travel, union dues, job education, etc. h federal Form 2106 if required. See instructions			
20	Тах р	reparation fees			
21	Other	expenses: investment, safe deposit box, etc. List type 21			
22	Add I	ine 19 through line 21			
23		amount from federal Form 1040 or 1040-SR, line 11		RJ.	
24		ply line 23 by 2% (0.02). If less than zero, enter 0	.00	62	
25	Subtr	ract line 24 from line 22. If line 24 is more than line 22, enter 0.			75 - 3
26	Total	Itemized Deductions. Add line 18 and line 25.			75
27		radjustments. See instructions. Specify.		⊙ 27	
28	Comb	bine line 26 and line 27		@ 28	
29	ls you	ur federal AGI (Form 540NR, line 13) more than the amount shown below for your f	iling status?		
		Single or married/RDP filing separately	237,035		
		Head of household\$	355,558		
		Married/RDP filing jointly or qualifying surviving spouse/RDP \$	474,075		
	No. T	Fransfer the amount on line 28 to line 29.			
	Yes.	Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540	ONR), line 29		
30	Enter	the larger of the amount on line 29 or your standard deduction shown below:			
		Single or married/RDP filing separately. See instructions.	\$5,363		
		Married/RDP filing jointly, head of household, or qualifying	No. of Control		
			\$10,726		5,363
Par	t IV	California Taxable Income			F0.050
		vnia AGI. Enter your California AGI from Part II, line 27, column E		5,363	50,250
	C. L. C. C. L. C.	stion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry	the decimal	0,000	\preceq
1		ir places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-	CONTRACTOR OF THE PROPERTY OF THE PARTY.		8
4		mia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3		• 4	
		rnia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N	R, line 35. If less than		
	zero, e	enter -0			8

	990 GBW 10000	A	В	С	D	E
Section C — Adjustments to Income Continued		Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal (aw)	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)
3	Attorney fees and court costs you paid is connection with an award from the IRS information you provided that helped the IRS detect tax law violations	for	•			
j	Housing deduction from federal Form 2555	24j ③	•			
k	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	24k 💿			•	•
z	Other adjustments, List type and amount.	a				
•)	24z 💿	•	•	•	•
25 To	otal other adjustments. Add line 24a	a= 0	•	•	•	•
26 A	rough line 24z. dd line 11 through line 23 and line 25 in ach column. A through E		•	•	•	O
	otal. Subtract line 26 from line 10 in each olumn, A through E. See instructions	(***)	0	933 500	58,500	6 50 2F
					B Subtractions See Instructions	,
Medic 1 / 2 E	the box if you did NOT itemize for federal bust and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075)	040-SR, line 11		50,250	/58,500	= 0.8590
Medic 1 ! 2 ! 3 ! 4 !	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mon			50,250	/58,500	= 0.8590
Medic 1 / 2 / 3 / 4 S Taxes	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mon	040-SR, line 11		·	•	
Medic 1 / 2 / 3 / 4 / 5 Taxes	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mon You Paid State and local income tax or general sales	040-SR, line 11		2,446	•	
Medic 1 / 2 / 3 / 4 / 5 5a / 5b /	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mon You Paid State and local income tax or general sales State and local real estate taxes	040-SR, line 11		2,446	•	
Medic 1 / 2 / 3 / 4 / 5 5a / 5b / 5c /	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mon You Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes	040-SR, line 11	56	2,446	•	
Medic 1 / 2 / 3 / 4 / 5 / 5 / 5 / 5 / 5 / 5 / 5 / 5 / 6 / 7 / 8 / 8 / 8 / 9	All and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is moneyou Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in	040-SR, line 11 .		2,446 0 10	● 2,446	
1	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is moneyou Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e	040-SR, line 11 .		2,446 0 10	2,446•	•
1	Add line 5a through line 5c. State and local personal property taxes. Add line 5a through line 5c. State the amount from file 5c. State and local personal property taxes. Add line 5a through line 5c. State the amount from line 5d or \$10,000 (\$5, 5).	040-SR, line 11	56	2,446 0 10 10	2,446•••	OO
1	al and Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is moneyou Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5e	040-SR, line 11	56	2,446 0 10	2,446•	•
1 ! 2 ! 3 ! 4 ! 5 ! 5 ! 5 ! 5 ! 5 ! 6 ! 6 ! 7 ! Intere	Add line 5e and line 5e Add line 5e and line 5e Add line 5e and line 6	040-SR, line 11	56 56 56 tely) in column A.	2,446 0 10 10	2,446•••	••••
1	Add line 5e and line 5e Add line 5e and line 6e Add line 5e and line 6e	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10	2,446•••	OO
1	Add line 5e and line 5e Add line 5e and line 5e Add line 5e and line 6 But a de line 6 But a	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10	2,446•••	0000
1	Add line 5a through line 5c. Enter the amount from line 5c. State and local real estate taxes State and local real estate taxes State and local real estate taxes State and local personal property taxes Enter the smaller of line 5d or \$10,000 (\$5, enter the amount from line 5d and line 5c. Enter the difference from line 5d and line 5c. Enter the difference from line 5d and line 5c. Enter the amount from line 5d and line 5c. Enter the difference from line 5d and line 5c. Enter the difference from line 5d and line 5c. Enter the morting line 6. State and local real estate taxes Enter the morting line 6.	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10	2,446•••	000000
1	And Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mone. You Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column 8 in Enter the difference from line 5d and line 5c Other taxes. List type Add line 5e and line 6 State mortgage interest and points report Home mortgage interest not reported to ye Points not reported to you on federal Form Reserved for future use	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10	2,446•••	000000
Medic 1	And Dental Expenses See instructions Medical and dental expenses Enter amount from federal Form 1040 or 1 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mone You Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5c Other taxes. List type Add line 5e and line 6 St You Paid Home mortgage interest and points report Home mortgage interest not reported to ye Points not reported to you on federal Form	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10 10 10 10 10 10	2,4460000	© © ©
Medic 1 ! 2 ! 3 ! 4 . 3 ! 4 . 3 ! 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5	Add line 8a through line 8c.	040-SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5	2,446 0 10 10 10 10 10 10 10 10 10	2,4460000	000000
1 ! 2 ! 3 ! 4 . 3 ! 4 . 3 ! 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5	Add line 8e and line 9	040-SR, line 11	1098 88	2,446 0 10 10 10 10 10 10 10 10 10	 2,446 0 <l< td=""><td>0 0 0 0 0</td></l<>	0 0 0 0 0
Medic 1 ! 2 ! 3 ! 4 4 3 1	Add line 5e and line 6. Set You Paid Hoter taxes. List type Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 8e and line 8c. Add line 8e and line 9. Contenty Set You Charity Set You Yash or Check	040-SR, line 11	1098 88	2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	 2,446 0 <l< td=""><td>0 0 0 0</td></l<>	0 0 0 0
Medic 1 ! !	Add line 5e and line 6. Set You Paid Hoter taxes. List type Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 8e and line 6. Add line 8e and line 9. Other than by cash or check.	040-SR, line 11	1098 88 1098 88 1098 10	2,446 0 0 0 0 0 0 0 0 0 0 0 0 0	 2,446 0 <l< td=""><td>0 0 0 0 0</td></l<>	0 0 0 0 0
Medic 1	Add line 5e and line 6. Set You Paid Hoter taxes. List type Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 5e and line 6. Set You Paid Add line 8e and line 8c. Add line 8e and line 9. Contenty Set You Charity Set You Yash or Check	040-SR, line 11	1098 88 86 86 86 10 11 12 12 13	2,446 0 10 10 10 10 10 10 10 10 10	 2,446 0 <l< td=""><td>0 0 0 0</td></l<>	0 0 0 0

Par	t III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B See Instructions	C Additions See Instructions
Casi	ualty a	nd Theft Losses			7.
15		alty or theft loss(es) (other than net qualified disaster losses).	Sec.		
	Attach	n federal Form 4684. See instructions	5 ●	•	⊙
Othe	er Item	ized Deductions	872= 8)/e-
16		—from list in federal instructions		•	•
17	Add li	nes 4, 7, 10, 14, 15, and 16 in columns A, B, and C	2,521	2,446	•
18	Total.	Combine line 17 column A less column B plus column C			75
Job	Expen	ses and Certain Miscellaneous Deductions			
19	Attach	mbursed employee expenses: job travel, union dues, job education, etc. n federal Form 2106 if required, See instructions			
20	Tax pr	reparation fees. ② 20			
21	Other	expenses: investment, safe deposit box, etc. List type 21			
22	Add li	ne 19 through line 21	2		
23	Enter	amount from federal Form 1040 or 1040-SR, line 11 🗨		r	
24	Multip	oly line 23 by 2% (0.02). If less than zero, enter 0	1	ļ	
25	Subtra	act line 24 from line 22. If line 24 is more than line 22, enter 0.			
26	Total	Itemized Deductions. Add line 18 and line 25.			75
27	Other	adjustments. See instructions. Specify.			
28	Comb	ine line 26 and line 27.			,
29	ls you	r federal AGI (Form 540NR, line 13) more than the amount shown below for your			
		Single or married/RDP filing separately			
		Head of household	\$355,558		
		Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474,075		
	No. Tr	ransfer the amount on line 28 to line 29.			
	Yes. (Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54	ONR), line 29	@ 29	
30	Enter	the larger of the amount on line 29 or your standard deduction shown below:			
		Single or married/RDP filing separately. See instructions	. \$5,363		
		Married/RDP filing jointly, head of household, or qualifying	\$10,726		5,363
Par	t IV	California Taxable Income	5 TO STATE OF THE		-
1	Califor	mia AGI. Enter your California AGI from Part II, line 27, column E		1	50,250
2	Enter y	your deductions from line 30		5,363	2
3		tion Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry r places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-		0 8590]
4		mia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			
		mia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N inter -0	R, line 35. If less than	◎ 5	

50,250/58,500 = 0.8590

5 Casi	and Theft Losses	- 25			
			20)	
Atta	ualty or theft loss(es) (other than net qualified disaster losses) ch federal Form 4684. See instructions)	•	•
ther Iter	mized Deductions				
6 Othe	er—from list in federal instructions	16 @)	•	•
7 Add	lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17 @	2.521	2.446	0
8 Tota	al. Combine line 17 column A less column B plus column C				75
	inses and Certain Miscellaneous Deductions				
•		<u> </u>			
	eimbursed employee expenses: job travel, union dues, job edu ch federal Form 2106 if required. See instructions				
0 Tax	preparation fees.				
1 Othe	er expenses: investment, safe deposit box, etc. List type 🖲 _	● 21			
2 Add	line 19 through line 21	⊚ 22			
3 Ente	er amount from federal Form 1040 or 1040-SR, line 11 🗨		27		
4 Mult	tiply line 23 by 2% (0.02). If less than zero, enter 0 \dots		3		
5 Sub	tract line 24 from line 22. If line 24 is more than line 22, enter	0			
6 Tota	Il Itemized Deductions. Add line 18 and line 25				75
7 Othe	er adjustments. See instructions. Specify.			® 27	
8 Com	nbine line 26 and line 27.				
9 Isyo	our federal AGI (Form 540NR, line 13) more than the amoun	t shown below for your filin	g status?		
800000000000000000000000000000000000000	Single or married/RDP filing separately	\$237	7.035		
	Head of household		5,558		
	Married/RDP filing jointly or qualifying surviving sp		1,075		
No.	Transfer the amount on line 28 to line 29.	7000071101	.,070		
Yes	Complete the Itemized Deductions Worksheet in the instructi	ons for Schedule CA (540NF	l), line 29		
	er the larger of the amount on line 29 or your standard deduc		10.		
W. 1117. C.U.	Single or married/RDP filing separately. See instru		i.363		
	Married/RDP filing jointly, head of household, or qu		,,000		r 1
	surviving spouse/RDP	\$10),7 <mark>2</mark> 6		5,363
Part IV	California Taxable Income				
1 Calif	ornia AGI. Enter your California AGI from Part II, line 27, colu	mn E			<u>50,250</u>
	your deductions from line 30			5,363	
	oction Percentage. Divide Part II, line 27, column E by Part II,		decimal	9500	
	our places, if the result is greater than 1,0000, enter 1,0000. If			0 , <u>8590</u>	4 007
	ornia Itemized/Standard Deductions. Multiply line 2 by the p				<u>4,607</u>
	ornia Taxable Income. Subtract line 4 from line 1. Transfer th	is amount to Form 540NR, li	ne 35. If less than	10-	
zero,	enter -0			5	-
	F 202	v 0500 - 4	607		
8		\times .8590 = 4	F, 0 U/	le CA (540NR) 2	023 Side 5

	t III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule A (Form 1040))	B See instructions	C Additions See Instructions
_	ualty and Theft Losses	5 Y 5	Y	Ot- 13
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions.	5 ⊚		•
Othe	er Itemized Deductions		¥-5	500m
16	Other—from list in federal instructions		•	•
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	₇ ⊚ 2,521	2,446	0
18	Total. Combine line 17 column A less column B plus column C			75
Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	9		
20	Tax preparation fees. 20			
21	Other expenses: investment, safe deposit box, etc. List type 2	1		
22	Add line 19 through line 21	2		
23	Enter amount from federal Form 1040 or 1040-SR, line 11		ı:	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	4	Į,	
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.			
26	Total Itemized Deductions. Add line 18 and line 25		@ 26	75
27	Other adjustments. See instructions. Specify.		⊙ 27	
28	Combine line 26 and line 27.		@ 28	
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your	filing status?		
	Single or married/RDP filing separately	\$237,035		
	Head of household	\$355,558		
	Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474,075		
	No. Transfer the amount on line 28 to line 29.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (54	ONR), line 29		
30	Enter the larger of the amount on line 29 or your standard deduction shown below:			
	Single or married/RDP filing separately. See instructions	. \$5,363		
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP			5,363
	surviving spoussynur	@10,120		3,000
Pai	rt IV California Taxable Income			
1	California AGI. Enter your California AGI from Part II, line 27, column E		E 202	50,250
2	Enter your deductions from line 30		5,363	
	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry	the decimal	8590	
3	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter 0-	3		4 607
3	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540N	*******		4,607

????? Questions?

2023

2023 California Nonresident or Part-Year Resident Income Tax Return

AL	IFU	HI	BA.	HU	HM
		_			

540NR

	Cr	neck here if t	this is an AME	NDED return	4.	Fiscal year	ar filers only: Ente	er month of	year end	d: month	year 2024.
Your	first n			Initial Last n			2	Suffix	Your SS	N or ITIN	\neg
S	<u> </u>	<u>NDY</u>			<u>GGO</u>				123	3-45-67	<u>'89 </u>
If joir	nt tax	return, spouse's	s/RDP's first name	Initial Last n	ame		3	Suffix	Spouse's	VRDP's SSN or ITIN	N R
									J.L		
Addi	tonal	Information (see	e instructions)	1400 0400				12-01	-	PBA code	
											RP RP
Stree	et add	ress (number ar	nd street) or PO bo		_			Apt. no/ste.	no.	PMB/private mail	box
1	12	<u> 2 00</u>		<u>DRIVE</u>					Value Const	J	
City	н уоц		address, see instr	uctions)				State	ZIP code	92108	$\neg \sqcup$
Enra	inn co	untry name			Enrole	gn province/st	ata/on/mby		<u> </u>	Foreign postal cod	la la
Full	gii ou	unity name			T Pula	gri province su	alercounty			Poloty i postal cou	
					3,6		4				
Date of		-	mm/dd/yyyy)				Spouse's/RDP's D	OB (mm/dd	/yyyy)		
Dat		05/22	2/1989			•					
		Your prior n	name (see instru	ctions)		48 9	Spouse's/RDP's pr	rior name (s	ee instruc	tions)	25
Prior]
Filing	3	only See i Marr	ried/RDP filing jo one spouse/RDI instructions. ried/RDP filing so can claim you (o	P had income) eparately. Ente	f spouse's/RD	Qualifying s See instruct P's SSN or l	usehold (with qualifusehold (with qualifusehold) TIN above and full eck the box here. Soox by the pre-print	DP. Enter year	ar spouse/	RDP died.	
		and a serolines.	you checked bo				Action of the second second		out in a	Who	ole dollars only
							structions.	X \$14	4=@\$		144
	8		(or your spous			i, enter 1;	0.0	=			
	9		isually impaired, ou (or your spou			er 1.		X \$14	4=05		
-		if both are 6	5 or older, enter	2. See instruc	tions		9	X \$14	4=@\$		
ons	10	Dependents	: Do not include Dependent 1	yourself or y	our spouse/R	DP. Depender	nt 2	- V ermann	Depend	lent 3	
Exemptions		First Name			1			10			2 2
Xer			•			⊚ ∟			⊚		
ш.		Last Name							⊚		
		SSN. See Instructions.			7	•					
		Dependent's	•			-			`-		
		relationship to you							⊚∟		
		100 - No No.	<u> </u>					3171712	0.5		0
	lota	l dependent e	xemptions				. , . • 10	X \$446 =	. 0 3		
					- 242		0.50				

SANDY EGGO Your SSN or ITIN: 123456789 144 @ 11 8 12 Total California wages from your federal 13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 00 14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR). Total Taxable Income Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 15 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, 17 Adjusted gross income from all sources. Combine line 15 and line 16... 18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR). Part III, line 30; OR Your California standard deduction. See instructions 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, ① 19 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: FTB 3800 FTB 3803 32 CA adjusted gross income from Schedule CA 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5..... CA Taxable Income 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36..... 38 CA Exemption Credit Percentage. Divide line 35 by line 19. 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. 00 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... 41 Tax. See instructions. Check the box if from: • Schedule G-1 Nonrefundable Child and Dependent Care Expenses Credit, See instructions. Attach form FTB 3506..... 50 Credit for joint custody head of household. .00 . 00 52 Credit for dependent parent. See instructions.... • 52 53 Credit for senior head of household. .00 See instructions..... 54 Credit percentage, Enter the amount from line 38 here.

55555	a Employee's social security number 123-45-6789	OMB No. 1545-0008	w-
b Employer identification num		¹ Wages in the CO 000	2 Federal income tax withhe
33-00000 c Employer's name, address,		3 Social security wages	4 Social security tax withhel
Researc	h Institute	5 Medicare wages and tips	6 Medicare tax withheld
La Jolla	, Ca 92037	7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and	initial Last name	Suff. 11 Nonqualified plans	12a
Sandy E	ago	13 Statutory Retirement Third-part sick pay	12b
_	ean Drive	14 Other	12c
Com Dia	go, Ca 92108		12d
San Die	40. Ga 32 100		20
	·		9
f Employee's address and ZII 15 State Employer's state ID I	P code	17 étate incomentar 18 Local wages, tips, etc	1 A A A A A A A A A A A A A A A A A A A
f Employee's address and ZII 15 State Employee's state ID is 123-45-67	pumber 16. State wages, tips, etc. 3.0,000	17 State incomputate 18 Local wages, tips, etc	1 A A A A A A A A A A A A A A A A A A A
f Employee's address and ZII 15 State Employer's state ID I	2 code 16. State wages, tips, etc. 3.0, 0.00		19 Local income tax 20 Local
f Employee's address and ZII 15 State Employer's state ID I	16. State wages, tips, etc. 30,000 89 and Tax Statement		1 A A A A A A A A A A A A A A A A A A A
f Employee's address and ZII 15 State Employer's state ID is 123-45-67 W-2 Wage	16. State wages, tips, etc. 30,000 89 and Tax Statement Local Tax Department		19 Local income tax 20 Local
f Employee's address and ZII 15 State Employer's state ID is 123-45-67 W-2 Wage	16. State wages, tips, etc. 30,000 89 and Tax Statement	2023 Department	19 Local income tax 20 Local

You	ur nar	me: SANDY EGGO Your SSN or ITIN: 123456789	(17 1 8)	
	11	Exemption amount: Add line 7 through line 10	11 \$	144
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	3	00
ne		California adjustments - subtractions. Enter the amount from Schedule CA (540NR),	9	
1000		Part II, line 27, column B	• 14	.00
le Ir	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	.00
axab	16	California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II,		
Total Taxable Income		line 27, column C	• 16	.00
Tot	17		• 17	.00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	- 10	.00
	19	Part III, line 30; OR Your California standard deduction . See instructions	• 18	10: 0:10:
	15	enter -0-	● 19	.00
		Tax Table Tax Rate Schedule		
	31	Tax. Check the box if from:	172	7 6
		● FTB 3800 ● FTB 3803	• 31	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
		(3-10mi), 1 arriv, mic 1	-100	3 (3)
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
me	36	CA Tax Rate. Divide line 31 by line 19		
Inco			2	
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊚ 37	.00
Taxe	38	CA Exemption Credit Percentage. Divide line 35 by line 19.		
8		If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions	39	.00
			esserate and	一一百百
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40 L	.00
	41	Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A	o 41	.00
			2 992	1 []
<u> </u>	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit, See instructions.		10
	-4	Attach form FTB 3506. Credit for joint custody head of household.	• 50	.00
B	31	See instructions	.00	
Special Credits	-		.00	
CIE	52	- 10 of 120 cm and 120 cm and 120 cm and 120 cm	.[00]	
Sec.	99	See instructions 53	.00	
S	54	Credit percentage. Enter the amount from line 38 here.		
		If more than 1, enter 1.0000. See instructions	17	
	55	Credit amount. See instructions	55	.00

_			A	В	С	D	E
Sect	ion 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 it You Were a CA Resident (subtract col. 8 from col. A; add col. C to the result)	CA Amounts (income earned or received as a CA resident and incom- earned or received from CA sources as a nonresident)
	 Attorney fees and court costs you paid is connection with an award from the IRS information you provided that helped the IRS detect tax law violations 	for	•	•			
	Housing deduction from federal Form 2555	24j	•	•			
į	k Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	au j	•			•	•
1	Other adjustments. List type and amount.						
(●	24z	•	•	•	•	•
25	Total other adjustments. Add line 24a through line 24z	25	•	•	•	•	•
26	Add line 11 through line 23 and line 25 in	20	0	0			
27	each column, A through E				⊙	●	•
	column, A through E. See instructions	27	<u> •25,000</u>	0	<u>⊚33,500</u>	<u>©58,500</u>	⊚50,25
Chec	t III Adjustments to Federal Itemized I k the box if you did NOT itemize for federal be lical and Dental Expenses See instructions	ut wil			A Federal Amounts (from federal Schedule A (Form 1040)	B Subtractions See Instructions	C Additions See Instructions
	Medical and dental expenses	-	•		1	-	1
1		4000					
1 2	Enter amount from federal Form 1040 or		SR, line 11	1			
.24	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040	SR, line 11				
2 3 4	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040	SR, line 11				•
2 3 4	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040	SR, line 11		•		•
2 3 4 Taxe	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more You Paid State and local income tax or general sale	1040- re tha	SR, line 11		•	•	•
2 3 4 Taxe	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040- re tha	SR, line 11		•	•	•
2 3 4 Taxe 5a 5b 5c	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more You Paid State and local income tax or general sale State and local real estate taxes	1040- re tha	SR, line 11		• • • • • • • • • • • • • • • • • • •	•	•
2 3 4 Taxe 5a 5b 5c 5d	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mores You Paid State and local income tax or general sale State and local real estate taxes	1040- re tha s tax	SR, line 11		• • • • • • • • • • • • • • • • • • •	•	•
2 3 4 Taxe 5a 5b 5c 5d	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	that stax	SR, line 11		• • • • • • • • • • • • • • • • • • •	•	•
2 3 4 Taxe 5a 5b 5c 5d	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	that that s tax	SR, line 11		• • • • • • • • • • • • • • • • • • •		
2 3 4 Taxe 5a 5b 5c 5d 5e	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	s tax	SR, line 11 n line 1, enter 0 as. f married filing separa 5e, column B. numn A in line 5e, colu	56 56 56 56 56 56 56 56 56 56 56 56 56 5		•	•
2 3 4 Taxe 5a 5b 5c 5d	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	re that s taxi	SR, line 11			• •	•
2 3 4 Taxe 5a 5b 5c 5d 5e 7	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	re that s taxi	SR, line 11			•	•
2 3 4 Taxe 5a 5b 5c 5d 5e 7	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	,000 in line	SR, line 11	56 56 56 56 56 56 56 56 56 56 56 56 56 5		• •	•
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040	SR, line 11 In line 1, enter 0 If married filing separa 5e, column B. umn A in line 5e, column B.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		• •	••••
2 3 4 Taxe 5a 5b 5c 5d 5e 7 Inter 8a	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040	SR, line 11 In line 1, enter 0 If married filing separa 5e, column B. Iumn A in line 5e, column b. Iumn A in li	56 56 56 56 56 56 56 56 56 56 56 56 56 5		• •	••••
2 3 4 Taxe 5a 5b 5c 5d 5e 7 Inter 8a 8b	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075). Subtract line 3 from line 1. If line 3 is more is You Paid State and local income tax or general sales State and local personal property taxes. State and local personal property taxes. Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5 Other taxes. List type Add line 5e and line 6. Test You Paid Home mortgage interest and points reported to y Points not reported to you on federal Form	1040- te that s tax: ,000 in line se, col	SR, line 11 In line 1, enter 0 If married filling separa 5e, column B. lumn A in line 5e, column by you on federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		• •	•••••
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075)	1040	SR, line 11 In line 1, enter 0 If married filing separa 5e, column B. In line 5	56 56 56 56 56 56 56 56 56 56 56 56 56 5		• •	•••••
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mores You Paid State and local income tax or general sales State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5 Other taxes. List type Add line 5e and line 6. Pest You Paid Home mortgage interest and points reported to y Points not reported to you on federal Form Reserved for future use	1040- re that s taxion ,000 in line in line ted to	SR, line 11 In line 1, enter 0 In line 5e, column B. In line 5e, column A	56 56 56 56 56 69) in column A. 69 69 69 69 69 69 69 69 69 69 69 69 69		●●●	••••••
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075). Subtract line 3 from line 1. If line 3 is mores You Paid State and local income tax or general sales State and local real estate taxes. State and local personal property taxes. Add line 5a through line 5c	1040- te that s taxi	SR, line 11 Image:	56 56 56 56 56 56 56 56 56 56 56 56 56 5		•••	000000
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 88 86 86 86 9	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mores You Paid State and local income tax or general sales State and local real estate taxes State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5, Enter the amount from line 5a, column B in Enter the difference from line 5d and line 5 Other taxes. List type Add line 5e and line 6. rest You Paid Home mortgage interest and points report Home mortgage interest not reported to y Points not reported to you on federal Form Reserved for future use Add line 8a through line 8c.	1040- te that s taxi	SR, line 11 Image:	56 56 56 56 56 56 56 56 56 56 56 56 56 5		●●●●●	 • • • • • • •
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 88 86 86 86 9	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075). Subtract line 3 from line 1. If line 3 is more is You Paid State and local income tax or general sale State and local real estate taxes. State and local personal property taxes. Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5. Enter the amount from line 5a, column 8 in Enter the difference from line 5d and line 5 Other taxes. List type Add line 5e and line 6. rest You Paid Home mortgage interest and points report Home mortgage interest not reported to y Points not reported to you on federal Form Reserved for future use. Add line 8e through line 8c. Investment interest. Add line 8e and line 9.	,000 n line se, color ted to	SR, line 11 In line 1, enter 0 If married filing separa 5e, column B. Iumn A in line 5e, column b. Iumn A in li	56 56 56 56 56 56 57 56 57 57 58 58 68 68 68		●●●●●	 • • • • • • •
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is mores You Paid State and local income tax or general sale State and local real estate taxes State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5. Enter the amount from line 5a, column 8 in Enter the difference from line 5d and line 5 Other taxes. List type Add line 5e and line 6 Home mortgage interest and points report Home mortgage interest not reported to you on federal Form Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9.	,000 n line se, col	SR, line 11 In line 1, enter 0 If married filing separa 5e, column B. umn A in line 5e, column 9. umn A in line 5e, column 1 federal Form 1098	56 56 56 56 56 56 56 56 56 56 56 56 56 5		••••••	00000000000
2 3 4 Taxe 5a 5b 5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts	Enter amount from federal Form 1040 or Multiply line 2 by 7.5% (0.075). Subtract line 3 from line 1. If line 3 is mores You Paid State and local income tax or general sale State and local real estate taxes. State and local personal property taxes. Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5. Enter the amount from line 5a, column 8 in Enter the difference from line 5d and line 5 Other taxes. List type Add line 5e and line 6. rest You Paid Home mortgage interest and points report Home mortgage interest not reported to y Points not reported to you on federal Form Reserved for future use. Add line 8a through line 8c. Investment interest. Add line 8e and line 9. In Charity Gifts by cash or check	1040- re that s taxion ,000 in line re, color ted to	SR, line 11 In line 1, enter 0 If married filling separa 5e, column B. lumn A in line 5e, column 9 you on federal Form 1098	56 56 56 56 56 56 56 56 56 56 56 56 56 5		●●●●●●	000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000000<l< td=""></l<>

Your name: SANDY EGGO Your SSN or ITIN: 123456789

	11	Exemption amount: Add line 7 through line 10	11 \$	144				
×-	12	Total California wages from your federal Form(s) W-2, box 16	.00					
Total Taxable Income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000				
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		0 00				
	15	Part II, line 27, column B	15	.00				
xab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	10					
talTa		line 27, column C	• 16	.00				
2	17	Adjusted gross income from all sources. Combine line 15 and line 16.	• 17	.00				
	18	Enter the Targer of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18	.00				
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,						
20		enter -0	● 19	.00				
	31	Tax. Check the box if from:	:U:	50 5000				
		● FTB 3800 ● FTB 3803	• 31	.00				
	32	CA adjusted gross income from Schedule CA	.00	36 S00				
		(540NR), Part IV, line 1	.00					
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	35	.00				
omoon	36	CA Tax Rate. Divide line 31 by line 19.	92					
ple Ir	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊚ 37	.00				
CA Taxable Income	38	CA Exemption Credit Percentage, Divide line 35 by line 19. If more than 1, enter 1.0000						
	39							
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 48	.00				
	41	Tax. See instructions. Check the box if from: ● Schedule G-1 ● FTB 5870A	• 41	.[00]				
92	42	Add line 40 and line 41	• 42	.00				
its	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	17					
	51	Attach form FTB 3506. Credit for joint custody head of household.	• 50 L	.00				
	300	See instructions	.00					
red	52	Credit for dependent parent. See instructions • 52	.00					
Special Credits	53	Credit for senior head of household. See instructions	.00					
S	54	Credit percentage, Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	es.					
	55	Credit amount. See instructions	• 55	. 00				
		Side 2 Form 540NR 2023 333 3132233	0 (0					

Sect		A	В	C	D	E
	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal (ax return)		Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. 8 from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	•	•			
j	Housing deduction from federal Form 2555	•	•			
	Excess deductions of IRC Section 67(e) expenses from federal Schedule K-1 (Form 1041)	•			•	•
1	Other adjustments. List type and amount.					
I	● 24z	•	•	•	•	•
25	Total other adjustments. Add line 24a	•	•	•	•	•
	through line 24z	<u> </u>	8		_	33
100	each column, A through E 26	~	•		•	•
21	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	<u> </u>	0	33,500	58,500	<u> </u>
Chec	t III Adjustments to Federal Itemized Dedu k the box if you did NOT itemize for federal but will ical and Dental Expenses See instructions.	ctions I itemize for California .		A Federal Amousts (from federal Schedule A (Form 1040)	B Subtractions See instructions	C Additions See Instructions
1	Medical and dental expenses			1		
2	Enter amount from federal Form 1040 or 1040			2		
3	Multiply line 2 by 7.5% (0.075)			3		
4	Subtract line 3 from line 1. If line 3 is more tha			4 💿	,	•
Taxe	s You Paid			1000	1000	
	State and local income tax or general sales tax	RS.	5.		(e)	
					0	
	State and local real estate taxes			0		
5c	State and local personal property taxes			. O		
5c 5d	State and local personal property taxes			. O		
5c 5d	State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5,000	if married filing separa		. O		
5c 5d	State and local personal property taxes Add line 5a through line 5c Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column 8 in line	if married filing separa 5e, column B.	56 56 56 56 59) in column A.	b		0
5c 5d	State and local personal property taxes	if married filing separa 5e, column B. lumn A in line 5e, colu		b	•	0
5c 5d	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column 8 in line Enter the difference from line 5d and line 5e, co Other taxes. List type Other taxes. List type	if married filing separa 5e, column B. lumn A in line 5e, colu	50 50 50 50 50 50 50 50 50 50 50 50 50 5		•••	lacksquare
5c 5d 5e 6 7	State and local personal property taxes	if married filing separa 5e, column B. lumn A in line 5e, colu	50 50 50 50 50 50 50 50 50 50 50 50 50 5		•	
5c 5d 5e 6 7	State and local personal property taxes	if married filing separa 5e, column B. lumn A in line 5e, colu	50 50 50 50 50 50 50 50 50 50 50 50 50 5		•••	⊙⊙
5c 5d 5e 6 7 Inter	State and local personal property taxes	if married filing separa 5e, column B. lumn A in line 5e, colu o you on federal Form	50 50 50 50 50 50 50 50 50 50 50 50 50 5		•••	
5c 5d 5e 6 7 Inter 8a 8b	State and local personal property taxes	if married filing separa 5e, column B. lumn A in line 5e, colu o you on federal Form n federal Form 1098.	50 50 50 50 50 50 50 50 50 50 50 50 50 5		•••	⊙⊙
5c 5d 5e 6 7 Inter 8a 8b 8c	State and local personal property taxes	if married filing separa 5e, column B. lumn A in line 5e, colu o you on federal Form n federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		•••	0
5c 5d 5e 6 7 Inter 8a 8b 8c 8d	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 in the smaller of line 5d or \$10,000 (\$5,000 in the smaller of line 5d and line 5e, color of the smaller state in the difference from line 5d and line 5e, color of the smaller state in the smaller state in the smaller smaller state in the smaller	if married filing separa 5e, column B. lumn A in line 5e, colu o you on federal Form n federal Form 1098.	56 56 56 56 56 56 56 56 56 56 56 56 56 5		•••	0
5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 in the state of	if married filing separa 5e, column B. Iumn A in line 5e, colu o you on federal Form n federal Form 1098.	55 56 56 56 56 56 56 56 56 56 56 56 56 5		●●●	0 0 0 0
5c 5d 5e 6 7 Inter 88 8 8 8 8 8 8 8 8 8 9	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6. Pest You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 106 Reserved for future use Add line 8a through line 8c.	of married filing separa Se, column B. Iumn A in line Se, colu o you on federal Form of federal Form 1098	55 56 56 56 56 56 56 56 56 56 56 56 56 5		•••	000000
5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6. The set You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 106 Reserved for future use Add line 8a through line 8c. Investment interest.	of married filing separa Se, column B. Iumn A in line Se, colu o you on federal Form of federal Form 1098	55 56 56 56 56 56 56 56 56 56 56 56 56 5		••••••	0 0 0 0 0
5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6. The true to the difference from line 5d and line 5e, co Other taxes. List type Add line 5e and line 6. The true taxes and points reported to the mortgage interest and points reported to you on Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9.	if married filing separa 5e, column B. lumn A in line 5e, colu o you on federal Form n federal Form 1098.	1098 88		●●●●●●	0 0 0 0 0 0
5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10 Gifts 11	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000 interest the amount from line 5a, column 8 in line interest the difference from line 5d and line 5e, column 8 in line interest the difference from line 5d and line 5e, column 8 in line interest the difference from line 5d and line 5e, column 8 in line 6. Test You Paid Home mortgage interest and points reported to those mortgage interest not reported to you or Points not reported to you on federal form 106 interest from 106 interest from 106 interest interest. Add line 8a through line 8c. Investment interest. Add line 8e and line 9. To Charity Gifts by cash or check.	if married filing separa 5e, column B. lumn A in line 5e, colu o you on federal Form of federal Form 1098.	1098 88 86 86 86 86 86 86 86 86 86 86 86 86		 ● ● ● ● ● ● ● 	0 0 0 0 0
5c 5d 5e 6 7 Inter 8a 8b 8c 8d 8e 9 10	State and local personal property taxes Add line 5a through line 5c. Enter the smaller of line 5d or \$10,000 (\$5,000) Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, col Other taxes. List type Add line 5e and line 6. Test You Paid Home mortgage interest and points reported to Home mortgage interest not reported to you or Points not reported to you on federal Form 109 Reserved for future use Add line 8a through line 8c. Investment interest. Add line 8e and line 9. It o Charity Gifts by cash or check	if married filing separa 5e, column B. Iumn A in line 5e, colu o you on federal Form o federal Form 1098.	1098 88 88 88 88 88 88 88 88 88 88 88 88 8		●●●●●●	00000000

SANDY EGGO Your SSN or ITIN: 123456789 Your name: 144 @ 11 \$ 11 Exemption amount: Add line 7 through line 10 12 Total California wages from your federal 30,000 .00 25.000 13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR). Part II, line 27, column B 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 25,000 15 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II. 33.500 00 17 Adjusted gross income from all sources. Combine line 15 and line 16.... Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions 00 18 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, .00 enter -0- Tax Rate Schedule Tax Table 31 Tax. Check the box if from: FTB 3800 32 CA adjusted gross income from Schedule CA 00 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. CA Taxable Income 00 CA Exemption Credit Percentage. Divide line 35 by line 19. CA Prorated Exemption Credits. Multiply line 11 by line 38. .00 If the amount on line 13 is more than \$237,035, see instructions 00 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-. . . 00 Tax. See instructions. Check the box if from: . Schedule G-1 00 50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. 00 Attach form FTB 3506..... 50 Credit for joint custody head of household. See instructions 00 Special Credits 00 Credit for senior head of household. See instructions..... • 53 00 54 Credit percentage. Enter the amount from line 38 here. 55 Credit amount. See instructions

SANDY EGGO Your SSN or ITIN: 123456789 Your name: 144 12 Total California wages from your federal 30,000 **25.000** 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. **25.000** 15 16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II. 33.500 00 17 Adjusted gross income from all sources. Combine line 15 and line 16.... Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions 00 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, .00 enter -0-Tax Rate Schedule Tax Table 31 Tax. Check the box if from: FTB 3800 32 CA adjusted gross income from Schedule CA 00 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. CA Taxable Income 00 CA Exemption Credit Percentage. Divide line 35 by line 19. CA Prorated Exemption Credits. Multiply line 11 by line 38. .00 If the amount on line 13 is more than \$237,035, see instructions 00 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-. . . 00 Tax. See instructions. Check the box if from: . Schedule G-1 00 50 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. 00 Attach form FTB 3506..... 50 Credit for joint custody head of household. See instructions 00 Special Credits 00 Credit for senior head of household. See instructions..... • 53 00 54 Credit percentage. Enter the amount from line 38 here. 55 Credit amount. See instructions

	11	Exemption amount: Add line 7 through line 10	⊚ 11 \$ ∟	144
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000 . 00
come		California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0 .00
e	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	25,000 .00
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500
Tot	17 18	Adjusted gross income from all sources. Combine line 15 and line 16. Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 17 • 18	58,500 o
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19	.00
	31	Tax. Check the box if from:		1.6
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
27	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
пооп		CA Tax Rate. Divide line 31 by line 19	· · · · · · · · · · · · · · · · · · ·	1 -
ple	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	● 37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
_	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions	⊚ 39	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0		.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. Credit for joint custody head of household.	• 50	.00
dits	01	See instructions • 51	.00	
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	.00	
S	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00

art III	Adjustments to Federal Itemized Deductions Continued	A Federal Amounts from federal Schedule (Form 1040))	A B Subtractions See Instructions	C Additions See Instructions
asualty	and Theft Losses	900	100	a (1
	ualty or theft loss(es) (other than net qualified disaster losses).	100	1.5	
Atta	ch federal Form 4684. See instructions	-15 ⊚	•	•
ther Iter	mized Deductions	20520	700C141	determ :
5 Othe	er—from list in federal instructions	-16 ◉	•	•
7 Add	lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C.	17 @ 2,521	2,446	•
B Tota	II. Combine line 17 column A less column B plus column C		018	75
ob Expe	nses and Certain Miscellaneous Deductions			*
	eimbursed employee expenses: job travel, union dues, job education, etc. ch federal Form 2106 if required. See instructions) 19		
) Tax	preparation fees	20]	
1 Othe	er expenses: investment, safe deposit box, etc. List type 🔘	21]	
2 Add	line 19 through line 21	22]	
3 Ente	er amount from federal Form 1040 or 1040-SR, line 11 🖲	8	<u></u>	
1 Mult	tiply line 23 by 2% (0.02). If less than zero, enter 0	24]	<u> </u>
5 Sub	tract line 24 from line 22. If line 24 is more than line 22, enter 0.		25	į
6 Tota	Il Itemized Deductions. Add line 18 and line 25.		@ 26	75
7 Othe	er adjustments. See instructions. Specify.			
8 Com	bine line 26 and line 27.		@ 28	<u></u>
ls yo	our federal AGI (Form 540NR, line 13) more than the amount shown below for yo	our filing status?		
	Single or married/RDP filing separately	\$237,035		
	Head of household	\$355,558		
	Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474.075		
No.	Transfer the amount on line 28 to line 29.	8.8		
Yes.	. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA	(540NR), line 29	@ 29	
) Ente	er the larger of the amount on line 29 or your standard deduction shown below:			
	Single or married/RDP filing separately. See instructions	\$5,363	_	
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$10,726		5,363
art IV	California Taxable Income			4
1 Calif	ornia AGI. Enter your California AGI from Part II, line 27, column E		(O) 1	50.250
	your deductions from line 30		5,363 [®] 1	ile di
	uction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. C.	arry the decimal		
	our places. If the result is greater than 1,0000, enter 1,0000. If less than zero, enter	-0	<u>0</u> 8590_	
1 Calif	ornia Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 .		• 4	4,607
Callif	ornia Taxable Income, Subtract line 4 from line 1, Transfer this amount to Form 54	40NR, line 35. If less than	1	
J Cann			• s	45,643

Your name: SANDY EGGO Your SSN or ITIN: 123456789 144 12 Total California wages from your federal 30,000 .00 25,000 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Fotal Taxable Income Part II, line 27, column B 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 25.000 See instructions 16 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II, 33.500 17 Adjusted gross income from all sources. Combine line 15 and line 16... 18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR). Part III. line 30: OR Your California standard deduction. See instructions Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- 19 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: FTB 3800 32 CA adjusted gross income from Schedule CA CA Taxable Income 37 CA Tax Before Exemption Credits. Multiply line 35 by line 36 CA Exemption Credit Percentage. Divide line 35 by line 19. CA Prorated Exemption Credits. Multiply line 11 by line 38. 00 If the amount on line 13 is more than \$237,035, see instructions CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-. . . 41 Tax See instructions. Check the box if from: • Schedule G-1 42 Add line 40 and line 41 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. • 50 Credit for joint custody head of household.

????? Questions?

2023 California Tax Table - continued

ling stat				ning 58	-		PARTY SERVICE	iling Jointly	, qualif	-	-		Head of Ho	useno
f Your T Income	322300 C2000 C		e Tax For Ing Status	- 50	If Your T	000000000000000000000000000000000000000		e Tax For ng Status	1	If Your T	0.0000000000000000000000000000000000000		ne Tax For Ing Status	8
At Least	But Not Over	1 Or 3	2 Or 5	4 Is	At Least	But Not Over	1 Or 3	Or 5	4 Is	At Least	But Not Over	1 Or 3	2 Or 5	4 Is
40,451	40,550	1,053	602	602	47,451	47,550	1,473	742	742	54,451	54,550	1,901	984	9
40,551		1,059	604	604	47,551	47,650	1,479	744	744	54,551	54,650	1,909	988	9
40,651		1,065	606	606	47,651	47,750	1,485	746	746	54,651	54,750	1,917	992	9
40,751	40,850	1,071	608 610	610	47,751 47,851	47,850 47,950	1,491	748 750	748 750	54,751 54,851	54,850 54,950	1,925	1,000	1,0
40,951		1,083	612	612	47,951	48,050	1,503	752	752	54,951	55,050	1,941	1.004	1.0
41,051		1,089	614	614	48,051	48,150	1,509	754	754	55,051	55,150	1,949	1,008	1,0
41,151		1,095	616	616	48,151	48,250	1,515	756	756	55,151	55,250	1,957	1,012	1.0
41,251		1,101	618	618	48,251	48,350	1,521	758	758	55,251	55,350	1,965	1,016	1.0
41,451	41,450	1,107	620	620	48,351 48,451	48,450 48,550	1,527	760 762	760 762	55,351 55,451	55,450 55,550	1,973	1,020	1,0
41,551		1,119	624	624	48,551	48,650	1,539	764	764	55,551	55,650	1,989	1,028	1,0
41,651		1,125	626	626	48,651	48,750	1,545	766	766	55,651	55,750	1,997	1,032	1,0
41,751		1,131	628	628	48,751	48,850	1,551	768	768	55,751	55,850	2,005	1,036	1,0
41,851	41,950	1,137	630	630	48,851	48,950	1,557	770	770	55,851	55,950	2,013	1,040	1,0
41,951		1,143	632 634	632 634	48,951 49,051	49,050	1,563	772 774	772	55,951 56,051	56,050 56,150	2,021	1,044	1,0
42,151		1,149	636	636	49,151	49,150 49,250	1,575	776	774 776	56,151	56,250	2,029	1,052	1.0
42,251		1,161	638	638	49,251	49,350	1,581	778	778	56,251	56,350	2,045	1,056	1,0
42,351	42,450	1,167	640	640	49,351	49,450	1,587	780	780	56,351	56,450	2,053	1,060	1,0
42,451		1,173	642	642	49,451	49,550	1,593	784	784	56,451	56,550	2,061	1,064	1,0
42,551		1,179	644	644	49,551	49,650	1,599	788	788	56,551	56,650	2,069	1,068	1,0
42,651		1,185	646 648	646	49,651	49,750 49,850	1,605	792 796	792 796	56,651 56,751	56,750 56,850	2,077	1,072	1,0
42,851	42,950	1,197	650	650	49,851	49,950	1,617	800	800	56,851	56,950	2,093	1,080	1,0
42,951		1,203	652	652	49,951	50,050	1,623	804	804	56,951	57,050	2,101	1,084	1.0
43,051		1,209	654	654	50,051	50,150	1,629	808	808	57,051	57,150	2,109	1,088	1,0
43,151		1,215	656	656	50,151	50,250	1,635	812	812	57,151	57,250	2,117	1,092	1,0
43,251		1,221	658	658	50,251	50,350	1,641	816	816	57,251	57,350	2,125	1,096	1,0
43,351	43,450	1,227	660 662	660 662	50,351 50,451	50,450	1,647	820 824	820 824	57,351 57,451	57,450 57,550	2,133	1,100	1,1
43,551		1,239	664	664	50,551	50,650	1,659	828	828	57,551	57,650	2,149	1,108	1,1
43,651		1,245	666	686	50,651	50,750	1,665	832	832	57,651	57,750	2,157	1,112	1,1
43,751		1,251	668	668	50,751	50,850	1,671	836	836	57,751	57,850	2,165	1,116	1.1
43,851	43,950	1,257	670	670	50,851	50,950	1,677	840	840	57,851	57,950	2,173	1,120	1,1
43,951		1,263	672	672	50,951	51,050	1,683	844	844	57,951	58,050	2,181	1,124	1.1
44,051		1,269	674 676	674 676	51,051 51,151	51,150 51,250	1,689 1,695	848 852	848 852	58,051 58,151	58,150 58,250	2,189	1,128	1,1
44,251		1,281	678	678	51,251	51,350	1,701	856	856	58,251	58,350	2,205	1,136	1.1
44,351	44,450	1,287	680	680	51,351	51,450	1,707	860	860	58,351	58,450	2,213	1,140	1,1
44,451	44,550	1,293	682	682	51,451	51,550	1,713	864	864	58,451	58,550	2,221	1,144	1,1
44,551		1,299	684	684	51,551	51,650	1,719	868	868	58,551	58,650	2,229	1,148	1,1
44,651		1,305	686 688	686 688	51,651	51,750	1,725	872 876	872	58,651	58,750	2,237	1,152	1,1
44,751	44,850 44,950	1,311	690	690	51,751 51,851	51,850 51,950	1,731	880	876 880	58,751 58,851	58,850 58,950	2,245	1,156	1,1
44,951		1,323	692	692	51,951	52,050	1,743	884	884	58,951	59,050	2,261	1,164	1.1
45,051		1,329	694	694	52,051	52,150	1,749	888	888	59,051	59,150	2,269	1,168	1,1
45,151		1,335	696	696	52,151	52,250	1,755	892	892	59,151	59,250	2,277	1,172	1,1
45,251		1,341	698	698	52,251	52,350	1,761	896	896	59,251	59,350	2,285	1,176	1.1
45,351		1,347	700	700	52,351	52,450	1,767	900	900	59,351	59,450	2,293	1,180	1,1
45,451 45,551		1,353	702 704	702 704	52,451 52,551	52,550 52,650	1,773	908	904 908	59,451 59,551	59,550 59,650	2,301	1,184	1,1
45,651		1,365	706	706	52,651	52,750	1,785	912	912	59,651	59,750	2,317	1,192	1,1
45,751		1,371	708	708	52,751	52,850	1,791	916	916	59,751	59,850	2,325	1,196	1,1
45,851		1,377	710	710	52,851	52,950	1,797	920	920	59,851	59,950	2,333	1,200	1,2
45,951		1,383	712	712	52,951	53,050	4 000	924	924	59,951	60,050	2,341	1,204	1,2
46,051		1,389	714 716	714	53,051	53,150	1.809	928	928	60,051	60,150	2,349	1,208	1,2
46,251		1,401	718	716 718	53,251	53,350	1,821	936	936	60,151	60,350	2,357	1,216	1,2
46,351		1,407	720	720	53,351	53,450	1,827	940	940	60,351	60,450	2,373	1,220	1,2
46,451	46,550	1,413	722	722	53,451	53,550	1,833	944	944	60,451	60,550	2,381	1,224	1,2
46,551	46,650	1,419	724	724	53,551	53,650	1,839	948	948	60,551	60,650	2,389	1,228	1,2
46,651		1,425	726	726	53,651	53,750	1,845	952	952	60,651	60,750	2,397	1,232	1,2
46,751		1,431	728	728	53,751	53,850	1,851	956	956	60,751	60,850	2,405	1,236	1,2
46,851		1,437	730	730	53,851	53,950	1,857	960	960	60,851	60,950	2,413	1,240	1,2
46,951 47,051		1,443	732 734	732 734	53,951 54,051	54,050 54,150	1,863 1,869	964 968	964 968	60,951	61,050 61,150	2,421	1,244	1,2
47,151		1,455	736	736	54,151	54,250	1,877	972	972	61,151	61,250	2,437	1,252	1,2
47,251	47,350	1,461	738	738	54,251	54,350	1,885	976	976	61,251	61,350	2,445	1,256	1,2
47,351	47,450	1,467	740	740	54,351	54,450	1,893	980	980	61,351	61,450	2,453	1,260	1,2

rnia Tax Table - continued

igle; Ma	rried/RDP F	iling Se	parately)	2 or 5 (Ma	rried/RDP	Filing Jointly; O
	ne Tax For ing Status		If Your Ta	The state of the s		he Tax For iling Status
Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is
1,053	602	602	47,451	47,550	3	742
1,059	604	604	47,551	47,650	9	744
1,065	606	606	47,651	47,750	5	746
1,071	608	608	47,751	47,850	1	748
1,077	610	610	47,851	47,950	7	750
1,083	612	612	47,951	48,050	9	752
1,089	614	614	48,051	48,150	9	754
1,095	616	616	48 15			756
	618	D.41				
,341 ,347	698 700	700	52,351	52,350 52,450	1 7	896 900
,353	702	702	52,451	52,550	3	904
1,359	704	704	52,551	52,650	•	908
,365	706	706	52,651	52,750		912
,371	708	708	52,751	52,850	7	916
,377	710	710	52,851	52,950		920
1,383	712	712	52,951	53,050	1 002	324
1,389	714	714	53.051	53,150	1,809	
1,395	716	716	53,151	53,250	1,815	
1,401	718	718	53,251	53,350	1,821	936
,407	720	720	53,351	53,450	1,827	
1,413	722	722	53,451	53,550	1,833	
1,419	724	724	53,551	53,650	1,839	
1,425	726	726	53,651	53,750	1,845	
,431	728	728	53,751	53,850	1,851	956



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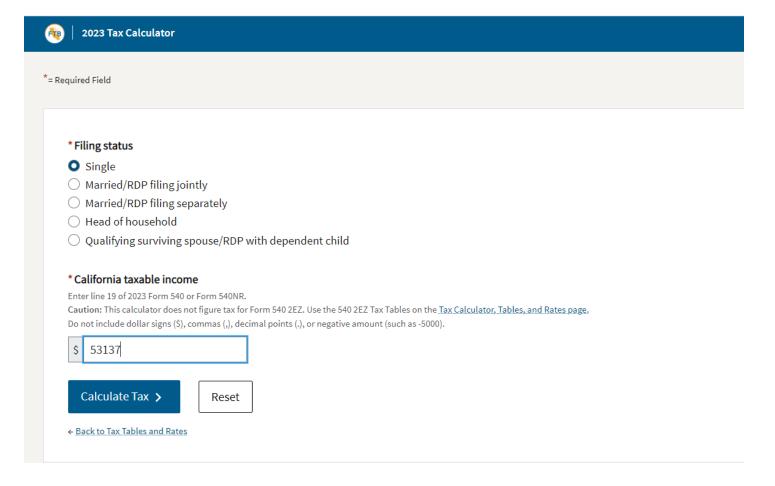
Calculate your 2023 tax

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



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

2023 Tax Calculator





2023 Tax Calculator

2023 Tax Amount

Your tax is \$1,809.00.

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

New Calculation >

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You	ur nai	me: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	• 11 \$	144
30	12	Total California wages from your federal Form(s) W-2, box 16	.00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000
me	14	California adjustments - subtractions. Enter the amount from Schedule CA (540NR),		0 .00
lnoo	15	Part II, line 27, column B	• 14	
able		See instructions	15	<u> 25,000</u> - 00
Tax	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500 - 00
Total Taxable Income	47	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500 .00
80	17	Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	- " -	273-0
	10	Part III, line 30; OR Your California standard deduction . See instructions	• 18	5,363
	19	enter -0-	● 19	<u>53,137</u> .
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.	. 31	1,809
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 15	.00
come	36	CA Tax Rate. Divide line 31 by line 19.	entro en com	
able In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊚ 37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions	39	.00
			107/01-08 0	146
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40	-00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	41	.00
	42	Add line 40 and line 41	• 42	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.		
	51	Attach form FTB 3506. Credit for joint custody head of household.	• 50 L	- 00
its	٠.	See instructions • 51	.00	
Sred	52	Credit for dependent parent. See instructions • 52	.00	
Sial	53	Credit for senior head of household.		
Special Credits	54	See instructions	.00	
-50	37	If more than 1, enter 1.0000. See instructions		

Pa	rt III Adjustments to Federal Itemized Deductions Continued	A Federal Amounts (from federal Schedule (Form 1040))	B Subtractions See Instructions	C See Instructions
as	ualty and Theft Losses	27.	20.	
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions	5 💿	•	•
Oth	er Itemized Deductions	325	.53 50	
16	Other—from list in federal instructions	6 💿	O	•
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	7 2 ,52	1 2,446	•
18	Total. Combine line 17 column A less column B plus column C			75
Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses: job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions	9		
20	Tax preparation fees	0		
21	Other expenses: investment, safe deposit box, etc. List type 2	1		
22	Add line 19 through line 21	2		
23	Enter amount from federal Form 1040 or 1040-SR, line 11			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0 2	4		
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.		<u>®</u> 26	75
27	Other adjustments. See instructions. Specify.		⊙27	
28	Combine line 26 and line 27.		⊚ 28	
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your	filing status?		
	Single or married/RDP filing separately	\$237,035		
	Head of household	\$355,558		
	Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474,075		
	No. Transfer the amount on line 28 to line 29.			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (5-	40NR), line 29		
30	Enter the larger of the amount on line 29 or your standard deduction shown below:			
	Single or married/RDP filing separately. See instructions	\$5,363		
	Married/RDP filing jointly, head of household, or qualifying surviving spouse/RDP	\$10,726		5,363
Pa	rt IV California Taxable Income			
1	California AGI. Enter your California AGI from Part II, line 27, column E		5,363 [©]	50,250
2	Enter your deductions from line 30		5,363	
3	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry	y the decimal	0 8590	
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0-			4,607
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3			4,007
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 5409	R, line 35. If less than	15860 P	45,643
	zero, enter -0-		(i)	70,073

Your name: SANDY EGGO Your SSN or ITIN: 123456789 12 Total California wages from your federal 30.000 **25.000** 14 California adjustments - subtractions. Enter the amount from Schedule CA (540NR), Total Taxable Income 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. **25.000** 15 16 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II. 33.500 58.500 17 Adjusted gross income from all sources. Combine line 15 and line 16... 17 18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR). 5.363 Part III, line 30; OR Your California standard deduction. See instructions Subtract line 18 from line 17. This is your total taxable income. If less than zero, • 19 Tax Table Tax Rate Schedule 31 Tax. Check the box if from: 1,809 FTB 3800 FTB 3803 32 CA adjusted gross income from Schedule CA 50.250 (540NR), Part IV, line 1..... 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. CA Taxable Income 38 CA Exemption Credit Percentage, Divide line 35 by line 19. 39 CA Prorated Exemption Credits. Multiply line 11 by line 38. 00 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-...

40 00 00 41 Tax. See instructions. Check the box if from: • Schedule G-1 42 42 Add line 40 and line 41 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506..... 50 Credit for joint custody head of household. 00 Special Credits .00 52 Credit for dependent parent. See instructions. . . . • 52 53 Credit for senior head of household. .00 See instructions..... 53 54 Credit percentage. Enter the amount from line 38 here.

Side 2 Form 540NR 2023

55 Credit amount. See instructions

333

TUL	ır nar	ne: SANDY EGGO Your SSN or ITIN: 123456789 Exemption amount: Add line 7 through line 10	- 5
		Total California wages from your federal Form(s) W-2, box 16	
	13	CONTRACTOR OF THE STATE OF THE	00
9		California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	UU
Total Taxable Income		Part II, line 27, column B	00
e In	15	Subtract fine 14 from line 13. If less than zero, enter the result in parentheses. See instructions	00
dex	16	Colifornia adjustments additions Enter the amount from Cohedula CA (CAOND). Bort II	UU
Ta	10	line 27, column C	00
Pota	1427	Adjusted gross income from all sources. Combine line 15 and line 16. • 17 58,500 .	00
	17	Enter the larger of Your California itemized deductions from Schedule CA (540NR)	UU
			00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	
_			00
	31	Tax. Check the box if from:	56
	00	CA adjusted gross income from Schedule CA	00
	32	(540NR), Part IV, line 1	
		CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	00
ост	36	CA Tax Rate. Divide line 31 by line 19. 360.0340	
e	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	00
CA Taxable Income	38	CA Exemption Credit Percentage Divide line 25 by line 10	
O	39	CA Prorated Exemption Credits 1,809/53,137 = 0.0340	
		If the amount on line 13 is more	00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0 40	00
			00
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A 41	UU
_	42	Add line 40 and line 41	00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	
	200	Attach form FTB 3506. • 50 • Credit for joint custody head of household.	00
m	51	See instructions	
dip			
ial Credits	52	Credit for dependent parent. See instructions • 52 .00	
œ.	53	Credit for senior head of household.	

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

	11	Exemption amount: Add line 7 through line 10	11 \$	144
	12	Total California wages from your federal Form(s) W-2, box 16	.00	Pag.
Total Taxable Income	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	① 13	25,000
	14		Ŭ	
	15	Part II, line 27, column B	• 14	
able		See instructions	15	25,000 .
alTax	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500
Tot	17 18	Adjusted gross income from all sources. Combine line 15 and line 16. Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 17	58,500 5,363
	19		19	53,137
-			G 19	<u> </u>
	31	Tax. Check the box if from:	- A	1,809
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	31	1,000
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 5	45.643
эше	36	CA Tax Rate. Divide line 31 by line 19.		,
CA Taxable Income	4250	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1.552
xabl		Manada Sa San Arabasa 1971 Managay Arabasa 1996	© 5,	
ATA	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1,0000		
•	39	CA Prorated Exemption Credits. Multiply line 11 If the amount on line 13 is more than \$237,035,	10 – 4	
	40	CA Regular Tax Before Credits. Subtract line 39 f	10 = 1,	552
	41	Tax. See instructions. Check the box if from: Schedule G-1 FTB 5870A	41	
	42	Add line 40 and line 41	• 42	i.
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	† †	ĵ
vo.	51	Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	.00	
redit				
Special Credits	52 53	Credit for dependent parent. See instructions	.00	
Sp	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	

	11	Exemption amount: Add line 7 through line 10	11 \$	144
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
ome	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000 .0
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0.0
Total Taxable Income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	25,000
axab	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,	15	
talTg		line 27, column C	• 16	33,500
Tot	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500
		Part III, line 30; OR Your California standard deduction. See instructions	• 18	5,363 .
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	● 19	53,137
	31	Tax. Check the box if from:	9	
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1		1,809 .
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	45,643
осте	36	CA Tax Rate. Divide line 31 by line 19		
ple Inc		CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊚ 37	1,552 .
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1,0000		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$237,035, see instructions		.[
	40	CA Regular Tax Before Credita Continue time on form time on the continue of	O 40	.[
	41	Tax. See instructions. Check 45,643 / 53,137 = 0.85	90	.[
	42	Add line 40 and line 41		

40	CA Regular Tax Before Credit	Columbia 20 for the Columbia Columbia	.00
41	Tax. See instructions. Check	45,643 / 53,137 = 0.8590	.00
42	Add line 40 and line 41	10,010700,107	.00
50	Nonrefundable Child and Depe Attach form FTB 3506	ndent Care Expenses Credit. See instructions.	.00
51	Credit for joint custody head o	f household. 50	.00
Fig.	See instructions	5.000,800,800,800,00	
52	Credit for dependent parent. S	ee instructions • 52	
53	Credit for senior head of hous	shold.	
	See instructions	• 53	
54	Credit percentage. Enter the an If more than 1, enter 1.0000. S	MONAGO DE CANTON DE LA CANTON DEL CANTON DE LA CANTON DEL CANTON DE LA CANTON DEL CANTON DE LA CANTON DEL CANTON DE LA CANTON DEL CANTON DE LA CANTO	
55	Credit amount. See instruction	s • 55	.00

Special Credits

	11	Exemption amount: Add line 7 through line 10	144
		Total California wages from your federal Form(s) W-2, box 16	
me	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	25,000 .00
	1.2	California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	
00	15	Part II, line 27, column B	-[00
aple		See instructions	25,000 .00
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	33,500 .00
To	17	Adjusted gross income from all sources. Combine line 15 and line 16	<u>58,500</u> .
		Part III, line 30; OR Your California standard deduction. See instructions	5,363 .00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	53,137
	31	Tax. Check the box if from:	
	01	• FTB 3800 • FTB 3803 • 31	1,809 .00
	32	CA adjusted gross income from Schedule CA	
		(540NR), Part IV, line 1	45.040
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	45,643 . 00
CA Taxable Income	36	CA Tax Rate. Divide line 31 by line 19.	
ole Ir	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	1,552 .00
Taxat	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1,0000.	
S	00	If more than 1, enter 1,0000. © 38U.859U CA Prorated Exemption Credits. Multiply line 11 by line 38.	
	39	If the amount on line 13 is more than \$237,035, see instructions	124 .00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0 40	.00
	1870		.00
	41	Tax. See instructions. Check the box if from: ● Schedule G-1	
	42	Add line 40 and line 41 144 X 0.8590	= 124
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instruc	
	51	Attach form FTB 3506. 50 Credit for joint custody head of household.	.00
132	01	See instructions	
Special Credits	52	Credit for dependent parent. See instructions ● 52	
cial	53	Credit for senior head of household.	
Spe	54	See instructions	
		If more than 1, enter 1.0000. See instructions	
	55	Credit amount. See instructions	.00

SANDY EGGO Your SSN or ITIN: 123456789 144 12 Total California wages from your federal 30,000 .00 25,000 California adjustments - subtractions. Enter the amount from Schedule CA (540NR). fotal Taxable Income 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. 25.000 15 California adjustments - additions. Enter the amount from Schedule CA (540NR), Part II, Adjusted gross income from all sources. Combine line 15 and line 16..... Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions 19 Subtract line 18 from line 17. This is your total taxable income. If less than zero, Tax Table Tax Rate Schedule 31 Tax. Check the box if from: 1.809 FTB 3800 CA adjusted gross income from Schedule CA **50.250** (540NR), Part IV, line 1..... **45.643** 35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5. CA Taxable Income 1,552 CA 38 **⊚₃0.8590** If m 1,552 - 124 = 1,428CA 39 40 CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... 41 Tax. See instructions. Check the box if from: • Schedule G-1 1.428 42 42 Add line 40 and line 41 Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506..... 50 Credit for joint custody head of household. .00 Special Credits .00 52 Credit for dependent parent. See instructions. . . . Credit for senior head of household. .00 See instructions..... • 53 54 Credit percentage. Enter the amount from line 38 here.

55 Credit amount. See instructions

????? Questions?

You	ır nar	ne: SANDY EGGO Your SSN or ITIN: 123	3456789	
	58	Enter credit name code ●	and amount • 58	.00
nued	59	Enter credit name code •	and amount • 59	_00
Special Credits continued	60	To claim more than two credits, see instructions. Attach Schedule P (540	NR) • 60	.00
edits	61	Nonrefundable Renter's Credit. See instructions	• 61	0 .00
alCr	62		0 82	.00
Spec	63	 Nonresidents are not eligible in Renter's Credit. 	for the	1,428
	71	 Eligible if resident for six mon 	ths or 71	-00
axes	72	more and AGI from all source		.00
OtherTaxes	73	(Form 540NR line 17) is \$50,7	746 or 73	.00
0	74	less if single or MFS. Sandy's		.00
<u> </u>	2.7	from line 17 is \$58,500.		
	81	California income tax withheld. See instructions	• 81	.00
	82	2023 California estimated tax and other payments. See instructions	• 82	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions	• 83	-00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	• 84	-00
Payn	85	Earned Income Tax Credit (EITC). See instructions	• 85	.00
	86	Young Child Tax Credit (YCTC). See instructions	• 86	.00
	87	Foster Youth Tax Credit (FYTC). See instructions	• 87	_00
	88	Add line 81 through line 87. These are your total payments. See instructi	ons	.00
ISR Penalty	91	If you and your household had full-year health care coverage, check the b See instructions. Medicare Part A or C coverage is qualifying health care If you did not check the box, see instructions.	ox.	
ISH		Individual Shared Responsibility (ISR) Penalty. See instructions	• 91	
	92	Payments after Individual Shared Responsibility Penalty. If line 88 is mor subtract line 91 from line 88.	e than line 91,	.00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than subtract line 88 from line 91.	ine 88,	.00
Tax/Te	404			.00
pied.		Overpaid tax. If line 92 is more than line 74, subtract line 74 from line 92	5-00-00-00-00-00-00-00-00-00-00-00-00-00	
Over		Amount of line 101 you want applied to your 2024 estimated tax	• 102	.00
	103	Overpaid tax available this year. Subtract line 102 from line 101	• 103	. 00

You	ur nar	me: SANDY EGGO	Your SSN or ITIN:	23456789		
	58	Enter credit name	code •	and amount	58	.00
Special Credits continued	59	Enter credit name	code •	and amount	59	.00
cont	60	To claim more than two credits, see instruc	tions. Attach Schedule P (540NR)	60	.00
redit	61	Nonrefundable Renter's Credit. See instruct	ions		61	0.00
cialC	62	Add line 50 and line 55 through line 61. The	ese are your total credits.		62	0 .00
Spe	63	Subtract line 62 from line 42. If less than ze	ero, enter -0		63	1,428 .00
	71	Alternative Minimum Tax. Attach Schedule	P (540NR)		71	.00
Taxes	72	Mental Health Services Tax. See instruction	S		72	.00
Other Taxes	73	Other taxes and credit recapture. See instru	ctions		73	.00
	74	Add line 63, line 71, line 72, and line 73. Th			74	1,428 .00
	81	California income tax withheld. See instruct	ions		81	.00
	82	2023 California estimated tax and other pay	ments. See instructions .		82	.00
	83	Withholding (Form 592-B and/or Form 593). See instructions		83	.00
Payments	84	Excess SDI (or VPDI) withheld. See instruc	tions		84	.00
Рауп	85	Earned Income Tax Credit (EITC). See instr	uctions		85	-00
	86	Young Child Tax Credit (YCTC). See instruc	tions		86	.00
	87	Foster Youth Tax Credit (FYTC). See instruc	tions		87	.00
	88	Add line 81 through line 87. These are your	total payments. See instr	uctions	88	.00
ISR Penalty	91	If you and your household had full-year hea See instructions. Medicare Part A or C cove If you did not check the box, see instruction	erage is qualifying health c	he box. are coverage		
ISB		Individual Shared Responsibility (ISR) Pena	alty. See instructions	• 91		- 00
Overpaid Tax/Tax Due	92 93	Payments after Individual Shared Responsi subtract line 91 from line 88. Individual Shared Responsibility Penalty Ba subtract line 88 from line 91.	lance. If line 91 is more th		92	.00
id Tax	101	Overpaid tax. If line 92 is more than line 74	, subtract line 74 from line	92	101	. 00
verpa	102	Amount of line 101 you want applied to you	ır 2024 estimated tax		102	.00
0	103	Overpaid tax available this year. Subtract lin	e 102 from line 101		103	.00

333 3133233 Form 540NR 2023 **Side 3**

		-		
55555	a Employee's social security number 123-45-6789	OMB No. 1545	5-0008	
b Employer identification number	(EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld
33-0000000			25,000	
c Employer's name, address, and			3 Social security wages	4 Social security tax withheld
	ch Institute	1	5 Medicare wages and tips	6 Medicare tax withheld
La Jolla	i, Ca 92037	2	7 Social security tips	8 Allocated tips
d Control number			9	10 Dependent care benefits
e Employee's first name and initia	Last name	Suff.	11 Nonqualified plans	12a
Sandy E	ggo	1	13 Statutory Retirement Third-part sick pay	12b
1122 Oc	ean Drive	1	14 Other	12c
San Dieg	go, Ca 92108			12d
f Employee's address and ZIP co	de			•
15 State Employer's state ID numl	per 16 State wages, tips, etc.	7 State income ta	18 Local wages, tips, etc	. 19 Local income tax 20 Locality name
CA 123-45-678	9 30,000	2,44	16	
M.2 Waga an	d Tax Statement		Department	of the Treasury—Internal Revenue Service
Form W-2 Wage an Copy 1—For State, City, or Lo	cal Tax Department	20/		
	Box 17	: State		
	Incom	e Tax		

TAXABLE YEAR

2023

Resident and Nonresident Withholding Tax Statement

CALIFORNIA	FORM	
Section of the sectio		

592-B

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				10
				SSN or iTIN
		□FE	N E	CA Corp no. CA SOS file no.
1172-0				
State	ZIP code		Day	rtime telephone number
			_	
				SSN or ITIN
				123456789
		□FE	N E	CA Corp no. CA SOS file no.
		-		2 110
				ZIP code
			;A	92108
()				57 S
		H Alloca	ations	s to Foreign (non-U.S.)
		Nonre	side	nt Partners/Members
Indian Tr	ibe	I 🔲 Other	_	
				20.000
			1	30,000
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g)	.,	.,	2	2,446
		incontration of	3	
	s) /Indian Tr	S) /Indian Tribe	State ZIP code State ZIP code	State ZIP code Day State CA State

2023 Instructions for Form 592-B

Resident and Nonresident Withholding Tax Statement

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

General Information

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

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

For Privacy Notice, get FTB 1131 EN-SP.

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

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

Registered Domestic Partners (RDPs) – For purposes of California income tax,

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

A Purpose

Use Form 592-8 to report to the payee the amount of payment or distribution subject to withholding and tax withheld as reported on Form 592. Resident and Nonresident Withholding Statement, Form 592-PTE, or Form 592-F, Foreign Partner or Member Annual Withholding Return. Complete a separate Form 592-B for each payee.

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

7101233	Form 592-B 2022
10 10 10 10 10 10 10 10 10 10 10 10 10 1	

Form 1042-S	Foreign Perso	n's U.S.	. Source Income S	ubject to	Withhole	ding 201	3	OMB No.	1545-0096
Department of the Treasury	Go to www.irs.	gov/Form	1042S for instructions			ion.	10000	Cop	y A for
Internal Revenue Service 1 Income 2 Gross income	шш		UNIQUE FORM IDE	13e Recipi	MENDED	TIN if now	-	100 - 100 -	enue Service
code 2 Gross income	o Chapter muic			13e necipi	ent s U.S.	riiv, ii ariy	-	f Ch. 3 status code	
	3a Exemption co	ode	4a Exemption code	40L D	- II OUNI	Last D. L.	-	g Ch. 4 status code	1401100
	3b Tax rate		4b Tax rate .	13h Recipi	ent's GliN	13i Hecipie numbe		reign tax identification	13j LOB code
5 Withholding allowance						-			
6 Net income									
7a Federal tax withheld				13k Recipi	ent's acco	unt number			
7b Check if federal tax with escrow procedures were			the IRS because	13I Recipie	ent's date	of birth (YYYYMMD	D)		
7c Check if withholding occ partnership interest .	curred in subseque	nt year wit	h respect to a						
8 Tax withheld by other age	ents	1111 1121 1111	and	14a Primary	y Withholdin	g Agent's Name (if ag	plicab	ole)	
9 Overwithheld tax repaid to re		diustment p	rocedures (see instructions						
1		************	1		ry Withhold	ding Agent's EIN	T	291 10019 10 0000	75 au 75 <u>au 7</u>
10 Total withholding credit	(combine boxes 7a	, 8, and 9)	- /				15	Check if pro-rata bas	sis reporting
	to a constant of the constant			15a Interme	dary or flow	v-through entity's EIN,	if any	15b Ch. 3 status code	15c Ch. 4 status cod
11 Tax paid by withholding	agent (amounts no	t withheld) (see instructions)						
			Ment of a section of the section of	15d Interme	ediary or flor	w-through entity's nar	me		
12a Withholding agent's Ell	N 12b	Ch. 3 status	code 12c Ch. 4 status code						
	100000			15e Interm	odianı or flo	ow-through entity's (SHM		
12d Withholding agent's na	me		-	15f Countr	-		-	tification number, if	any
124 Millioung agent a na	ine			TOT COUNTY	,	rog rologiria		andaron namou, n	
12e Withholding agent's Gi	abal Intermedian I	dontificatio	on Number (GIIN)	15h Addre	ee (numba	r and street)			
12e Willinoiding agent's Gr	obai intermediary i	Gentinosok	on Number (Gills)	Ton Addition	aa (mamber	and screety			
12f Country code 12	2g Foreign tax ider	ntification i	number, if any	15i City or	town, state	e or province, coun	try, Zi	P or foreign postal	code
12h Address (number and s	street)			16a Payer	s name			16b Payer	's TIN
12i City or town, state or pr	ovince, country, 2							ie 1	6e Ch. 4 status code
		17	'a State i	ncor	ne t	ay with	h		
13a Recipient's name		"	a Otato			CAN VVICE		170	Name of state
13c Address (number and stre	eet)	-							
13d City or town, state or p	rovince, country, Z	IP or forei	gn postal code						
			tt						1042-S (202
or Privacy Act and Pape	rwork Reduction	n Act No	tice, see instructions		Ca	t. No. 11386R		Form	1042-3 (202)

You	ır nar	me: SANDY EGGO	Your SSN or ITIN: 1	23456789		
	58	Enter credit name	code •	and amount •	58	.00
inued	59	Enter credit name	code •	and amount	59	_00
cont	60	To claim more than two credits, see instru	uctions. Attach Schedule P (540NR) •	60	.00
Special Credits continued	61	Nonrefundable Renter's Credit. See instru	ctions		61	0.00
cialC	62	Add line 50 and line 55 through line 61. To	hese are your total credits.		62	-00
Spe	63	Subtract line 62 from line 42, If less than	zero, enter -0		63	1,428 .00
60	71	Alternative Minimum Tax. Attach Schedule	e P (540NR)		71	.[00
OtherTaxes	72	Mental Health Services Tax. See instruction	ns		72	.00
Other	73	Other taxes and credit recapture. See instr	ructions		73	.00
12/	74	Add line 63, line 71, line 72, and line 73. 1	This is your total tax		74	1,428
	81	California income tax withheld. See instru	ctions		81	2,446 .00
	82	2023 California estimated tax and	alifornia Wi	thholding	82	.00
	83	Withholding (Form 592-B and/or Form 59			83	.00
Payments	84	Excess SDI (or VPDI) withheld. See instru	ctions	92-B	84	.00
Payr	85	Earned Income Tax Credit (EITC). See inst	ructions		85	.00
	86	Young Child Tax Credit (YCTC). See instru	ctions		86	.00
	87	Foster Youth Tax Credit (FYTC). See instru	octions		87	.00
	88	Add line 81 through line 87. These are you	ur total payments. See instru	octions	88	2,446 .00
ISR Penalty	91	If you and your household had full-year household had full-year house instructions. Medicare Part A or C coulf you did not check the box, see instruction	verage is qualifying health co	he box. are coverage		
ISH		Individual Shared Responsibility (ISR) Pe	nalty. See instructions	• 91		J . <u> 00</u>
	92	Payments after Individual Shared Responsabtract line 91 from line 88.	sibility Penalty. If line 88 is r	nore than line 91,	92	.00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty E subtract line 88 from line 91	Balance. If line 91 is more th	an line 88,	93	.00
id Tax	101	Overpaid tax. If line 92 is more than line 7	4, subtract line 74 from line	92 1	01	.00
verpa	102	Amount of line 101 you want applied to yo	our 2024 estimated tax	• 1	02	.00
0	103	Overpaid tax available this year. Subtract I	ine 102 from line 101		103	.00

333 3133233 Form 540NR 2023 **Side 3**

You	ur nar	me: SANDY EGGO Your SS	SN or ITIN:	123456789	25 <u>-</u> 26		
	58	Enter credit name	code •	and amount	• 58		.00
Special Credits continued	59	Enter credit name	code •	and amount	• 59		.00
scon	60	To claim more than two credits, see instructions. At	tach Schedule	P (540NR)	• 60		.00
redit	61	Nonrefundable Renter's Credit. See instructions			61		.00
cial	62	Add line 50 and line 55 through line 61. These are y	our total credi	s	62	0	.00
Spe	63	Subtract line 62 from line 42. If less than zero, enter	r -0	·	63	1,428	.00
40	71	Alternative Minimum Tax. Attach Schedule P (540N)	R)		• 71		.00
Other Taxes	72	Mental Health Services Tax. See instructions			• 72		.00
Other	73	Other taxes and credit recapture. See instructions.			• 73		.00
	74	Add line 63, line 71, line 72, and line 73. This is you	r total tax		• 74	1,428	.00
	81	California income tax withheld. See Estimate	ed Tax P	ayments	• 81 <u> </u>	2,446	.00
	82	2023 California estimated tax and other payments. S	See instruction	S	82		.00
	83	Withholding (Form 592-B and/or Form 593). See in:	structions		83	7.7	.00
Payments	84	Excess SDI (or VPDI) withheld. See instructions			• 84		.00
Рауг	85	Earned Income Tax Credit (EITC). See instructions .			• 85		.00
	86	Young Child Tax Credit (YCTC). See instructions			• 86		.00
	87	Foster Youth Tax Credit (FYTC). See instructions			• 87		.00
	88	Add line 81 through line 87. These are your total page	yments. See ir	structions	88	2,446	.00
ISR Penalty	91	If you and your household had full-year health care See instructions. Medicare Part A or C coverage is of If you did not check the box, see instructions.	coverage, che qualifying healt	ck the box. h care coverage	• 🗌		- 19
ISH		Individual Shared Responsibility (ISR) Penalty. See	instructions	• 91		.00	
9	92	Payments after Individual Shared Responsibility Per subtract line 91 from line 88.	nalty. If line 88		92	2.446	.00
Fax Du	93	Individual Shared Responsibility Penalty Balance. If subtract line 88 from line 91.	line 91 is mor	e than line 88,	93		.00
Overpaid Tax/Tax Due	101	Overpaid tax. If line 92 is more than line 74, subtrac	t line 74 from		● 101	1,018	.00
verpa	102	Amount of line 101 you want applied to your 2024 e	estimated tax .		• 102		.00
0	103	Overpaid tax available this year. Subtract line 102 fro	om line 101		• 103	1,018	.00

SANDY EGGO Your SSN or ITIN: 123456789

		Code	Amount	
	California Seniors Special Fund. See instructions	400		.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	401		.00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program •	403		.00
	California Breast Cancer Research Voluntary Tax Contribution Fund.	405		.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	406		.00
	Emergency Food for Families Voluntary Tax Contribution Fund	407		.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	408		.00
	California Sea Otter Voluntary Tax Contribution Fund	410		.00
	California Cancer Research Voluntary Tax Contribution Fund	413		.00
	School Supplies for Homeless Children Voluntary Tax Contribution Fund	422		.00
	State Parks Protection Fund/Parks Pass Purchase	423		.00
	Protect Our Coast and Oceans Voluntary Tax Contribution Fund.	424		.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	425		.00
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	438		.00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	439		.00
	Rape Kit Backlog Voluntary Tax Contribution Fund	440		.00
	Suicide Prevention Voluntary Tax Contribution Fund	444		.00
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund.	445		.00
0		120		.00

Amount You Owe	r nar 121	AMOUNT YOU OWE, Add line 93, line 104, and line 120. See instructions. Do not send cash.	00
Interest and Penalties	122	Interest, late return penalties, and late payment penalties	00
sposit	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 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:	00
Refund and Direct Deposit		● Routing number Checking Checking Savings ● Account number ● 126 Direct deposit amount □ Savings □ The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:	00
<u>~</u>		Routing number Checking	00
Voter Info.		For voter registration information, check the box and go to sos.ca.gov/elections. See instructions	
Health Care Coverage Info.	100	Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions	No

Sign your tax return on Side 6

AMOUNT YOU OWE. Add line 104 and line 120. See instructions. Do not send cash.

Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.

Pay Online – Go to ftb.ca.gov/pay for more information.



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

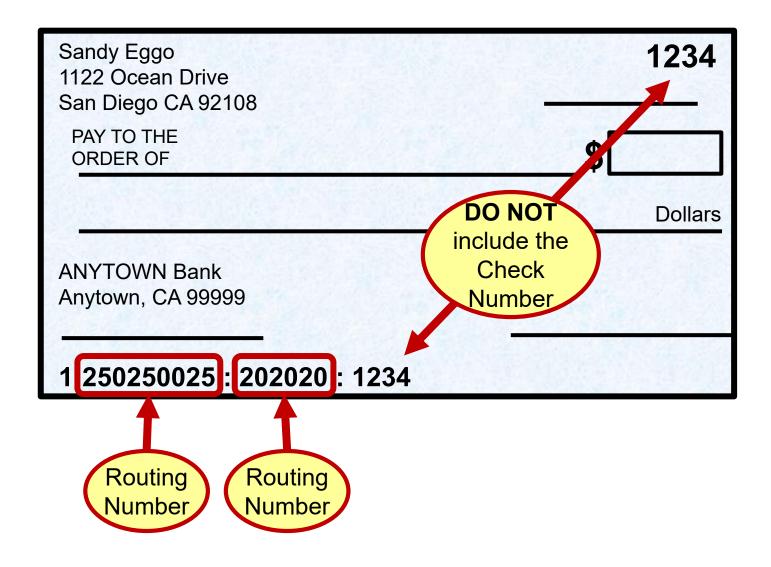
Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.

Your	nan	SANDY EGGO Your SSN or ITIN: 123456789	
Amount You Owe	121	AMOUNT YOU OWE. Add line 93, line 104, and line 120. See instructions. Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • 121 Pay Online — Go to ftb.ca.gov/pay for more information.	.00
Interest and Penalties	123	2 Interest, late return penalties, and late payment penalties	.00
	125	5 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	018 .00
Refund and Direct Deposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a constructions. 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: Type Checking Savings Account number Savings	0.0 FS57/07/20
Refur		The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below: Type Checking Savings Account number	t amount
Voter Info.		For voter registration information, check the box and go to sos.ca.gov/elections. See instructions]
Health Care Coverage Info.	10000	Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions	Yes No

Sign your tax return on Side 6

333 3135233 Form 540NR 2023 Side 5

Bank Routing and Account Numbers on the Check



Amount You Owe		AMOUNT YOU OWE. Add line 93, line 104, and line 120. See instructions. Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • 121 Pay Online – Go to ftb.ca.gov/pay for more information.
Interest	123	Interest, late return penalties, and late payment penalties. Underpayment of estimated tax. Check the box: FTB 5805 attached FTB 5805F attached 123 100 Total amount due. See instructions. Enclose, but do not staple, any payment 124 120 120 121 122
eposit	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 Till 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:
Refund and Direct Deposit		Routing number Checking Account number 250250025 Savings Account number 2 0 2 0 2 0 The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:
		Routing number Checking
Voter Info.		For voter registration information, check the box and go to sos.ca.gov/elections. See instructions
Health Care Coverage Info.	1	Do you want information on no-cost or low-cost health care coverage? By checking the "Yes" box, you authorize the FTB to share limited information from your tax return with Covered California. See instructions

Sign your tax return on Side 6

333 3135233 Form 540NR 2023 Side 5

Your name: SANDY EGGO Your SSN or ITIN:

123456789

IMPORTANT: Attach a copy of your complete federal return.

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

Under penalties of perjury I declare that I have examined this tax return, including account

signature	de Saaa	Date	Spouse's/RDP's signature (if a	joint tax return, both must sign)
>and	dy Eggo	04/18/2022	1 16	820
	Your email address. Enter only one			Preferred phone number
ign	Sandy.Eggc	<u>@gmail.com</u>	1	(987) 654-3210
the second second second		of preparer is based on all information	of which preparer has any know	
ere	ras propario agrana (accaration	or prepares to books on an imornidator.	or anion preparer ras any across	eage/
unlawful	(i)			
forge a	Firm's name (or yours, if self-employed	0)		• PTIN
use's/ o's	33			11
gnature. oint tax	Firm's address			
	Fifth a address			● Firm's FEIN
m?	10			
uctions.	D			Yes No
	Do you want to allow another per	son to discuss this tax return with us?	See instructions	Tes IVD
	Print Third Party Designee's Name			Telephone Number

For Additional Help

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

Internet ftb.ca.gov

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



????? Questions?