

Nonresident Part-Year Resident Step by Step Example



## **SCENARIO**

#### Sandy Eggo

Citizen of Pandora Arrived in California on 7/1/2018 Spent the remainder of 2018 in CA Filing a 1040NR tax return for 2018 Single

Sandy has the following income for 2018:

#### Wages earned in California

\$50,000

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

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

Wages earned in Pandora before 7/1/2018 \$8,000 Interest Income \$500

TAXABLE YEAR FORM California Nonresident or Part-Year Resident Income Tax Return Long Form 540NR 2018 Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019. Your first name Last name Suffix Your SSN or ITIN **SANDY EGGO** 123 45 6789 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN Additional information (see instructions) PBA code RP Street address (number and street) or PO box Apt. no/ste. no. PMB/private mailbox City (If you have a foreign address, see instructions) ZIP code State Foreign country name Foreign province/state/county Foreign postal code Spouse's/RDP's DOB (mm/dd/yyyy) Your DOB (mm/dd/yyyy) Dat Prior Spouse's/RDP's prior name (see instructions) Your prior name (see instructions) Head of household (with qualifying person). See instructions. Qualifying widow(er). Enter year spouse/RDP died. Married/RDP filing jointly. See inst. 5 See instructions. Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here 3 For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you X \$118 = @ \$ checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 

7 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; \$118 = @ S Senior: If you (or your spouse/RDP) are 65 or older, enter 1; X \$118 = @ \$ Dependents: Do not include yourself or your spouse/RDP. Dependent 2 Dependent 3 Dependent 1 First Name 0 0 Last Name (0) SSN Dependent's relationship to you X \$367 = @ \$ Total dependent exemptions . . .

FORM California Nonresident or Part-Year Resident Income Tax Return Long Form 540NR 2018 Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019. Last name Suffix Your SSN or ITIN **EGGO SANDY** 123 45 6789 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN Additional information (see instructions) PBA code RP Street address (number and street) or PO box Apt. no/ste. no. PMB/private mailbox 1122 OCEAN DRIVE City (If you have a foreign address, see instructions) State ZIP code CA 92108 **SAN DIEGO** Foreign country name Foreign province/state/county Foreign postal code Spouse's/RDP's DOB (mm/dd/yyyy) Your DOB (mm/dd/yyyy) Big Prior Spouse's/RDP's prior name (see instructions) Your prior name (see instructions) Head of household (with qualifying person). See instructions. Qualifying widow(er). Enter year spouse/RDP died. Married/RDP filing jointly. See inst. 5 See instructions. Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here 3 For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you X \$118 = @ \$ checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 

7 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; X \$118 = @ S Senior: If you (or your spouse/RDP) are 65 or older, enter 1; X \$118 = @ \$ Dependents: Do not include yourself or your spouse/RDP. Dependent 3 Dependent 2 Dependent 1 First Name 0 0 Last Name (0) SSN Dependent's relationship to you X \$367 = @ \$ Total dependent exemptions . . . . .

FORM California Nonresident or Part-Year Resident Income Tax Return Long Form 540NR 2018 Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019. Last name Suffix Your SSN or ITIN **EGGO SANDY** 123 45 6789 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN Additional information (see instructions) PBA code RP Street address (number and street) or PO box Apt. no/ste. no. PMB/private mailbox 1122 OCEAN DRIVE City (If you have a foreign address, see instructions) State ZIP code CA 92108 **SAN DIEGO** Foreign country name Foreign province/state/county Foreign postal code Spouse's/RDP's DOB (mm/dd/yyyy) Your DOB (mm/dd/yyyy) Dat 05221988 Spouse's/RDP's prior name (see instructions) Prior Your prior name (see instructions) Head of household (with qualifying person). See instructions. Qualifying widow(er). Enter year spouse/RDP died. Married/RDP filing jointly. See inst. 5 See instructions. Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here 3 For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you X \$118 = @ \$ checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 

7 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; X \$118 = @ S Senior: If you (or your spouse/RDP) are 65 or older, enter 1; X \$118 = • s Dependents: Do not include yourself or your spouse/RDP. Dependent 3 Dependent 2 Dependent 1 First Name 0 0 Last Name (0) SSN Dependent's relationship to you X \$367 = @ \$ Total dependent exemptions . . . . .

FORM California Nonresident or Part-Year Resident Income Tax Return Long Form 540NR 2018 Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019. Last name Suffix Your SSN or ITIN **EGGO SANDY** 123 45 6789 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN Additional information (see instructions) PBA code RP Street address (number and street) or PO box Apt. no/ste. no. PMB/private mailbox 1122 OCEAN DRIVE City (If you have a foreign address, see instructions) State ZIP code CA 92108 **SAN DIEGO** Foreign country name Foreign province/state/county Foreign postal code Spouse's/RDP's DOB (mm/dd/yyyy) Your DOB (mm/dd/yyyy) Dat 05 22 1988 Spouse's/RDP's prior name (see instructions) Prior Your prior name (see instructions) Head of household (with qualifying person). See instructions. Qualifying widow(er). Enter year spouse/RDP died. Married/RDP filing jointly. See inst. 5 See instructions. Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst . . . . . . ● 6 For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you X \$118 = @ \$ checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 

7 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; \$118 = @ S Senior: If you (or your spouse/RDP) are 65 or older, enter 1; X \$118 = @ \$ if both are 65 or older, enter 2 ...... Dependents: Do not include yourself or your spouse/RDP. Dependent 3 Dependent 2 Dependent 1 First Name 0 0 Last Name (0) SSN Dependent's relationship to you X \$367 = @ \$ Total dependent exemptions . . . .

FORM California Nonresident or Part-Year Resident Income Tax Return Long Form 540NR 2018 Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019. Last name Suffix Your SSN or ITIN **EGGO SANDY** 123 45 6789 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN Additional information (see instructions) PBA code RP Street address (number and street) or PO box Apt. no/ste. no. PMB/private mailbox 1122 OCEAN DRIVE City (If you have a foreign address, see instructions) State ZIP code CA 92108 **SAN DIEGO** Foreign country name Foreign province/state/county Foreign postal code Spouse's/RDP's DOB (mm/dd/yyyy) Your DOB (mm/dd/yyyy) Dat 05221988 Spouse's/RDP's prior name (see instructions) Prior Your prior name (see instructions) Head of household (with qualifying person). See instructions. Qualifying widow(er). Enter year spouse/RDP died. Married/RDP filing jointly. See inst. 5 See instructions. Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here 3 For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you X \$118 = @ \$ checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 

7 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; X \$118 = @ S Senior: If you (or your spouse/RDP) are 65 or older, enter 1; X \$118 = • s Dependents: Do not include yourself or your spouse/RDP. Dependent 3 Dependent 2 Dependent 1 First Name 0 0 Last Name (0) SSN Dependent's relationship to you X \$367 = @ \$ Total dependent exemptions . . . . .

FORM California Nonresident or Part-Year Resident Income Tax Return Long Form 540NR 2018 Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month year 2019. Last name Suffix Your SSN or ITIN **EGGO SANDY** 123 45 6789 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's SSN or ITIN Additional information (see instructions) PBA code RP Street address (number and street) or PO box Apt. no/ste. no. PMB/private mailbox 1122 OCEAN DRIVE City (If you have a foreign address, see instructions) State ZIP code CA 92108 **SAN DIEGO** Foreign country name Foreign province/state/county Foreign postal code Spouse's/RDP's DOB (mm/dd/yyyy) Your DOB (mm/dd/yyyy) Dat 05221988 Spouse's/RDP's prior name (see instructions) Prior Your prior name (see instructions) Head of household (with qualifying person). See instructions. Qualifying widow(er). Enter year spouse/RDP died. Married/RDP filing jointly. See inst. 5 See instructions. 3 Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you 1 X \$118 = @ \$ 118 checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. 

7 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; X \$118 = @ S Senior: If you (or your spouse/RDP) are 65 or older, enter 1; X \$118 = @ \$ Dependents: Do not include yourself or your spouse/RDP. Dependent 3 Dependent 2 Dependent 1 First Name 0 0 Last Name (0) SSN Dependent's relationship to you X \$367 = @ \$ Total dependent exemptions . . . . .



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

See Handout Schedule CA (540NR)

## **SCENARIO**

### Sandy Eggo

Citizen of Pandora
Arrived in California on 7/1/2018
Spent the remainder of 2018 in CA
Filing a 1040NR tax return for 2018
Filing Status - Single

Sandy has the following income for 2018:

#### 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 \$8,000 Interest Income \$500

# 2018 California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

Important: Attach this schedule behind Lon	g Form 540NR, Si	de 5 as a support	ing California sche		
Name(s) as shown on tax return				SSN or II	3456789
SANDY EGGO		- d	I		3450/89
Part I Residency Information. Complete all lin	es that apply to you a	na your spouse/HDP	for taxable year 2018	•	
During 2018: 1 My California (CA) Residency (Check one)					
a Myself: Nonresident Part-Year F	Doeldoot (a) Doeldo	ent <b>b</b> Spou	Nonreciden	t O Part-Year Re	eldent (a) Beelder
a mysen. O normesident O rast-real r	resident 🔾neards	ян. в орос		ran-rea ne	100 mm 200
a I was domiciled in (enter two letter code, see i	netructione)		Yourself	•	Spouse/RDP
b I was in the military and stationed in (enter two					1000
3 I became a CA resident (enter state of prior resid			<u> </u>		1 1
4 I became a CA nonresident (enter new state of re			·	· ·	7 7
5 I was a CA nonresident the entire year (enter sta			0	- O	
6 The number of days I spent in CA for any purpos	se was:		•		11000
7 I owned a home/property in CA (enter Y for Yes,	N for No)		•	_ •	
8 Before 2018: 1 was a CA resident for the period	of		O	.u- ⊚/	
5	k	X.	O//		
Part II Income Adjustment Schedule	A	В	C	D	E
Section A — Income from federal Form 1040	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 if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C 1	•	•	•	•	•
2 Taxable interest. (a) (a)	<ul><li>•</li></ul>	•	•	•	•
3 Ordinary dividends. See instructions. (a)	•	<ul><li>•</li></ul>	•	•	•
4 IRAs, pensions, and annuities. See instructions. (a) (a)	•	•	•	•	·
5 Social security benefits. (a) 5(b)	•	<ul><li></li></ul>			
Section B — Additional Income from federal Schedule 1 (Form 1040)		VE S	3	94. 34.	n#
10 Taxable refunds, credits, or offsets of state and local income taxes	<u> </u>	<b>⊙</b>			
11 Alimony received. See instructions11	•		<b>●</b>	<b>●</b>	•
12 Business income or (loss)	•	<ul><li>•</li></ul>	•	<b>●</b>	•
13 Capital gain or (loss). See instructions 13	•	<ul><li>•</li></ul>	<ul><li>•</li></ul>	•	•
14 Other gains or (losses)	•	•	•	•	<ul><li>•</li></ul>
15a Reserved					
16a Reserved					
S corporations, trusts, etc	•	<ul><li></li></ul>	•	<ul><li>•</li></ul>	•

# 2018 California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

Important: Attach this schedule behind Lor	g Form 540NR, Si	de 5 as a support	ing California sche	dule.	
Name(s) as shown on tax return	11			SSN or IT	
SANDY EGGO					3456789
Part I Residency Information. Complete all lin	es that apply to you a	nd your spouse/RDP	for taxable year 2018	la j	
During 2018:					
1 My California (CA) Residency (Check one)	0		0		
a Myself:   Nonresident   Part-Year F	Resident 🕙 Reside	ant <b>b</b> Spou	se: (e) Nonresider	it (•)Part-Year Re	sident 🖲, Residen
			Yourself	DO =	Spouse/RDP
2 a I was domiciled in (enter two letter code, see i			<b>©</b>	FC o	
b I was in the military and stationed in (enter tw				2010	100
3 I became a CA resident (enter state of prior resident)				2018	
4 I became a CA nonresident (enter new state of re			<u> </u>	/ <u>@</u>	
<ul> <li>I was a CA nonresident the entire year (enter sta</li> <li>The number of days I spent in CA for any purpos</li> </ul>			<u></u>	184	1000
7 I owned a home/property in CA (enter Y for Yes,			<u></u>	No	220
8 Before 2018: I was a CA resident for the period			<u> </u>	6	
			Ŏ_/_/_	ŏ	
Part II Income Adjustment Schedule	A	В	С	D	E
Section A — Income	Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
from federal Form 1040	(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	resident and income
				(subtract col. B from col. A; add col. C	from CA sources
				to the result)	as a nonresident)
<ol> <li>Wages, salaries, tips, etc. See instructions before making an entry in col. B or C</li> </ol>	•	•	•	•	•
2 Taxable interest. (a)	24.77	•	<ul><li>•</li></ul>	<u>•</u>	•
3 Ordinary dividends. See instructions.		~	0		Ŭ .
(a) (a) (b)	<ul><li>•</li></ul>	●	<b>⊙</b>	<b>O</b>	<ul><li>•</li></ul>
4 IRAs, pensions, and annuities. See	Trans.			100	
instructions. (a) (a) 4(b)	0	<b>⊙</b>	<b>©</b>	0	<b>⊙</b>
5 Social security benefits.		_			
(a) (a) (b)5(b)	•	<b>⊚</b>			
Section B — Additional Income from federal Schedule 1 (Form 1040)					
10 Taxable refunds, credits, or offsets of state					
and local income taxes	<ul><li>•</li></ul>	<ul><li>•</li></ul>			
11 Alimony received. See instructions11	<ul><li>O</li></ul>		•	•	•
12 Business income or (loss)	<ul><li>•</li></ul>	<ul><li>•</li></ul>	•	<ul><li></li></ul>	•
13 Capital gain or (loss). See instructions 13	<ul><li>O</li></ul>	<ul><li>•</li></ul>	(e)	0	•
14 Other gains or (losses)	<u> </u>	<ul><li>•</li></ul>	0	0	<ul><li>•</li></ul>
15a Reserved	0		Ŭ		
16a Reserved 16b					
17 Rental real estate, royalties, partnerships,		5			6
S corporations, trusts, etc	•	<ul><li>•</li></ul>	•	<ul><li>•</li></ul>	•

## **SCENARIO**

### <u>Sandy Eggo</u>

Citizen of Pandora Arrived in California on 7/1/2018 Spent the remainder of 2018 in CA Filing a 1040NR tax return for 2018 Single

Sandy has the following income for 2018:

Wages earned in California

\$50,000

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

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

Wages earned in Pandora before 7/1/2018 \$8,000 Interest Income \$500

### California Adjustments —

2018 Nonresidents					A (540NR
Important: Attach this schedule behind Lon Name(s) as shown on tax return SANDY EGGO Part I Residency Information. Complete all line				1 2 3	IN 8 4 5 6 7 8 9
During 2018: 1 My California (CA) Residency (Check one)	or man apprij no jeu o	ie jour opoucorio.	ior innosio jour 2010	**	
eported for IRS \$25,000		b Spou	se: O Nonresiden Yourself	t Part-Year Re	sident 💿 Reside Spouse/RDP
			(Oursen	FC 0	оровастног
California wages \$50,000			<b>O</b>	O	72
andoran wages \$ 8,000		) of move) yy) of move) .		2018	
		yyy or move).	Š	•	
otal \$58,000			<b>©</b>	184 0	10000
			<ul><li>●</li><li>■</li><li>■</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li><li>□</li>&lt;</ul>	N ( )	
58,000 - \$25,000 = \$33,00	0	mananaaj	Ö		
Part II Income Adjustment Schedule	A	В	С	D	E
Section A — Income from federal Form 1040	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 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)
<ol> <li>Wages, salaries, tips, etc. See instructions before making an entry in col. B or C1</li> </ol>	<b>25,000</b>	•	33,000	<b>58,000</b>	<b>50,000</b>
2 Taxable interest. (a) (a)	<ul><li>•</li></ul>	•	•	<ul><li>•</li></ul>	<ul><li>•</li></ul>
3 Ordinary dividends. See instructions. (a) (a) (a) (b)		•	•	•	•
4 IRAs, pensions, and annuities. See instructions. (a) (		•	0	•	•
5 Social security benefits. (a) (a)	•	•			
Section B — Additional Income from federal Schedule 1 (Form 1040)	-	Mes s		d.	au au
10 Taxable refunds, credits, or offsets of state and local income taxes	<ul><li>O</li></ul>	•			
11 Alimony received. See instructions 11	<ul><li>•</li></ul>		<ul><li>•</li></ul>	•	<b>⊙</b>
12 Business income or (loss)	<b>⊙</b>	<b>⊙</b>	•	•	<b>⊙</b>
13 Capital gain or (loss). See instructions13	<b>⊙</b>	<ul><li>O</li></ul>	<ul><li></li></ul>	●	<b>⊙</b>
14 Other gains or (losses)	<b>●</b>	<b>●</b>	•	<b>●</b>	<b>●</b>
15a Reserved					
16a Reserved					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc	•	<ul><li></li></ul>	•	•	•

## **SCENARIO**

#### Sandy Eggo

Citizen of Pandora Arrived in California on 7/1/2018 Spent the remainder of 2018 in CA Filing a 1040NR tax return for 2018 Single

Sandy has the following income for 2018:

#### Wages earned in California

\$50,000

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

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

Wages earned in Pandora before 7/1/2018 \$8,000 Interest Income \$500

## 2018 California Adjustments — Nonresidents or Part-Year Residents

SCHEDULE

**CA (540NR)** 

Important: Attach this schedule behind Lor	g Form 540NR. Si	de 5 as a supporti	ing California sche	dule.	(4)	30
Name(s) as shown on tax return					SSN or ITIN	
SANDY EGGO					123	456789
Part I Residency Information. Complete all lin	es that apply to you a	nd your spouse/RDP	for taxable year 2018	3.	VIII-	
During 2018:						
My California (CA) Residency (Check one)				23		201-1
a Myself: O Nonresident O Part-Year F	Resident 🕙 Reside	ent <b>b</b> Spou	se: 💽 Nonresider	nt 💿 Pa	rt-Year Resid	ent 🕙 Resident
			Yourself			pouse/RDP
a I was domiciled in (enter two letter code, see i			<b>©</b>		<b>•</b>	
b I was in the military and stationed in (enter tw					<u> </u>	
I became a CA resident (enter state of prior resid					<u> </u>	
I became a CA nonresident (enter new state of re I was a CA nonresident the entire year (enter sta					<u> </u>	7.7
5 I was a CA nonresident the entire year (enter sta 5 The number of days I spent in CA for any purpos			<u>•</u>	184	ŏ	0.00
I owned a home/property in CA (enter Y for Yes,			<u></u>		ŏ	-
Before 2018: I was a CA resident for the period			<u> </u>		Ŏ //	/ -
			O/_/_		Ŏ/_	
Part II Income Adjustment Schedule	A	В	C	0		E
Section A — Income	Federal Amounts	Subtractions	Additions	Total Ar		CA Amounts
from federal Form 1040	(taxable amounts from your federal tax return)	See Instructions (difference between	See Instructions (difference between	Using C As if You		(Income earned or received as a CA
		CA & federal law)	CA & federal law)	CA Ref		resident and income earned or received
				col. A; ac	d col. C	from CA sources
				to the i	result)	as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C1	<b>25,000</b>	<ul><li></li></ul>	33,000	5	8,000	50,000
2 Taxable interest. (a) (a)	11 (1)	<ul><li></li></ul>	500	0	500	250
3 Ordinary dividends. See instructions.				1		
(a) (a) (b)	<b>⊙</b>	<b>⊚</b>	<b>⊙</b>	9/	(	•
4 IRAs, pensions, and annuities. See		_				~
instructions. (a) (a) 4(b)	•	<b>⊙</b>	0	<i>P</i>	(	•
5 Social security benefits. (a) (a)		0				
(a) ●		0			17.	<del></del>
from federal Schedule 1 (Form 1040)			is intangible			
10 Taxable refunds, credits, or offsets of state			/taxable to yo	our		
and local income taxes	<ul><li>•</li></ul>	place of	f residency			
11 Alimony received. See instructions11	•			) (		
12 Business income or (loss)	•	<ul><li>•</li></ul>	<ul><li>•</li></ul>	0	•	declares
13 Capital gain or (loss). See instructions 13	<u></u>	<ul><li></li></ul>	<ul><li></li></ul>	•		nt of CA for
14 Other gains or (losses)	<ul><li>•</li></ul>	<ul><li>•</li></ul>	<ul><li>•</li></ul>	0		65 days or on
5a Reserved	0		Ŭ.		half of	the year.
6a Reserved 16b						
17 Rental real estate, royalties, partnerships,			100			
S corporations, trusts, etc	0	<ul><li>•</li></ul>	<b>O</b>	•		•

_		A	В	C	D	E
	tion B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See Instructions (difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract cof. 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)
	Farm income or (loss)	●	⊚	•	•	<b>⊙</b>
19	Unemployment compensation	<b>⊙</b>	<b>⊙</b>			
200	Reserved			10.00		
	a California lottery winnings	(	<b>(</b> ³ <u>⊚</u>	3		
	<ul> <li>b Disaster loss deduction from FTB 3805V</li> <li>c Federal NOL (Schedule 1 (Form 1040), line 21)</li> </ul>	ļ	b <u>o</u>	b		
	d NOL deduction from FTB 3805V21	•	d 💿	d	21 💿	21 💿
	<ul> <li>NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809</li> </ul>	0.5	e <b>(</b>	e	De la constantina	1 11 1
	t Other (describe):		f o	1 💿		
22	Total. Combine line 1 through line 21 in each column. Go to Section C	<ul><li>25,000</li></ul>	<ul><li>0</li></ul>	<ul><li>33,500</li></ul>	<ul><li>58,500</li></ul>	<ul><li>50,250</li></ul>
I	ome Adjustment Schedule	A	В	C	0	E
_	from federal Schedule 1 (Form 1040)	(taxable amounts from your federal tax return)	See Instructions (difference between GA & federal law)	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 income earned or received from CA sources as a nonresident)
	Educator expenses	•	•			
	government officials24	⊚	•	<b>●</b>	•	•
25	Health savings account deduction 25	<ul><li>•</li></ul>	<b>⊙</b>			
26	Moving expenses. Attach federal Form 3903. See instructions			•	<b>⊚</b>	<b>⊙</b>
	Deductible part of self-employment tax 27 Self-employed SEP, SIMPLE, and	<b>⊙</b>			•	<b>⊙</b>
Lu	qualified plans	<b>●</b>			•	•
29	Self-employed health insurance deduction 29	<ul><li>•</li></ul>			•	<b>⊙</b>
	Penalty on early withdrawal of savings 30 Alimony paid. b Enter recipient's:	<b>⊙</b>	k		•	•
318	SSN				~	
00		Table 1		•	0	0
5.70		<u> </u>	5		0	0
	Student loan interest deduction	•		•	•	•
	Reserved         34           Reserved         35					
	Add line 23 through line 35 in each column,					
0-		<b>⊙</b>	●	⊚	●	<b>⊙</b>
3/	Total. Subtract line 36 from line 22 in each column, A through E. See instructions 37	<b>25,000</b>	<ul><li>0</li></ul>	<b>33,500</b>	<b>58,500</b>	<b>50,250</b>

	rt III Adjustments to Federal Itemized Deductions sk the box if you did NOT itemize for federal but will itemize for California		A	Federal Amounts (from federal Schedule A (Form 1040))	В	Subtractions See Instructions	C	Additions See Instructions
	lical and Dental Expenses							
1	Medical and dental expenses	1	Ť	Ì			Ĭ	
2	Enter amount from federal Form 1040, line 7 ( )	. 2						
3	Multiply line 2 by 7.5% (0.075)	3			Ì			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.	. 4	0					
Tax	es You Paid	1,01						
5a	State and local income tax or general sales taxes.		0		•			
5b	HE NO 2010 및 프립티 (1915) IN 1915 (1915) (191		•					
5c	() 프레이크리아 플로그램에 1. 프레이트 프로그램이 보고 있는데 보고 있는데 보고 있는데 보고 보고 있는데 보고 보고 있는데 보고 보고 있는데 보고 있는데 보고 있는데 보고 있는데 보고 있는데 보고 보고 있는데 보 되었다. 보고 있는데 보		•					
5d	Add lines 5a through 5c	5d	•					
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A.							
	Enter the amount from line 5a, column B in line 5e, column B		_					
	Enter the difference from line 5d and line 5e, column A in line 5e, column C		0		0		0	
6	Other taxes. List type		0		0			
7	Add lines 5e and 6	7	•		•		•	
Inte	rest You Paid		-				II o	
8a	Home mortgage interest and points reported to you on Form 1098.		0				0	
8b	Home mortgage interest not reported to you on Form 1098	77	0				0	
8c	Points not reported to you on Form 1098		0				•	
8d	Reserved	8d	_					
8e	Add lines 8a through 8c		0				•	
9	Investment interest.		•		•		•	
10		10	•	)	•		•	
_	s to Charity						10	
11			•		•		•	
12	Other than by cash or check	12	0		•		•	
13	Carryover from prior year	13	0		•		•	
14	Add lines 11 through 13	14	0		•		•	
Cas	ualty and Theft Losses						G-CC-	
15	Casualty or theft loss(es) (other than net qualified disaster losses).				207		The state of	
12-	Attach federal Form 4684. See instructions	15	0		•			
Othe	er Itemized Deductions							
16	Other—from list in federal instructions				•		•	
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C	17	0		•		•	

22222	a Employee's social security number			
	123-45-6789	OMB No. 154	45-0008	
<b>b</b> Employer identification number	` '		1 Wages, tips, other compensation	2 Federal income tax withheld
	33-000000		25,000	
c Employer's name, address, and	ZIP code		3 Social security wages	4 Social security tax withheld
Researc	ch Institute		5 Medicare wages and tips	6 Medicare tax withheld
110000			5 Medicare wages and tips	6 Medicare tax withheld
La Jolla	i, CA 92037		7 Social security tips	8 Allocated tips
d Control number			9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initia	al Last name	Suff.	11 Nonqualified plans	12a
Sandy E	aao			Oct e
Sandy E	:880		13 Statutory Retirement Third-party sick pay	12b
4422.0	aaaa Dairea			0 0
1122 0	cean Drive		14 Other	12c
c 5:	CA 02400			0 d
San Die	go, CA 92108			12d
				оп e
f Employee's address and ZIP co				
15 State Employer's state ID nur		17 state incom		19 Local income tax 20 Locality name
CA 123-45-6	789 30,000	2,4	46	

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

2018

Department of the Treasury-Internal Revenue Service

During 2018, Sandy donated

\$75 to The Puppy Program.

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

State Income Tax \$2,446

Charitable Donation \$ 75

Total \$2,521













	rt III Adjustments to Federal Itemized Deductions		A	Federal Amounts (from federal Schedule A	В	Subtractions See Instructions	C Additions See Instructions
Che	ck the box if you did NOT itemize for federal but will itemize for California		0000	(Form 1040))	1	-5725-3880070386	CHI SACCHI MERIONI
Med	dical and Dental Expenses						
1	Medical and dental expenses	1	Ť.				
2	Enter amount from federal Form 1040, line 7 ( )	. 2					
3	Multiply line 2 by 7.5% (0.075)	3					
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.	. 4	0				
Taxe	es You Paid	-			-		17
5a	State and local income tax or general sales taxes.			2,446	•		
5b	State and local real estate taxes		•				
5c		5c	0				
5d		5d	•				
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A.						
	Enter the amount from line 5a, column B in line 5e, column B		2		_		
	Enter the difference from line 5d and line 5e, column A in line 5e, column C		0		•		<b>O</b>
6	Other taxes. List type		0		0		
7	Add lines 5e and 6	7	0	2,446	•		<b>●</b>
Inte	rest You Paid				-		Le constitution de la constituti
8a			0				<b>●</b>
8b	Home mortgage interest not reported to you on Form 1098	86	•				0
8c	Points not reported to you on Form 1098	8c	0				0
8d							
8e	Add lines 8a through 8c	8e	0				<b>O</b>
9	Investment interest.		0		•		0
10	Add lines 8e and 9	10	0		•		<u> </u>
Gift	s to Charity						
11	Gifts by cash or check	11	0	75	•		•
12	Other than by cash or check.	12	0		0		<b>O</b>
13	Carryover from prior year.	13	0		•		<b>O</b>
14	Add lines 11 through 13.	14	•	75	•		<b>O</b>
Cas	ualty and Theft Losses						D-CC-
15	Casualty or theft loss(es) (other than net qualified disaster losses).		İ.				2000
	Attach federal Form 4684. See instructions	15	0		•		<b>(</b>
Othe	er Itemized Deductions	11/50	14.5.8 245-2				
16	Other—from list in federal instructions	16	0		•		0
17			0		•		0
						10	

	t III Adjustments to Federal Itemized Deductions	A	Federal Amounts (from federal Schedule A	В	Subtractions See Instructions	C Additions See Instructions
Chec	k the box if you did NOT itemize for federal but will itemize for California	1000	(Form 1040))	1	-575-53880793885	150 (2005)(1205)(1205)
Med	lical and Dental Expenses					
1	Medical and dental expenses		Ĭ.		j	
2	Enter amount from federal Form 1040, line 7 ( )				j	
3		3			ĵ	
4		1	)			
Taxe	s You Paid					
5a			2,446	•	2,446	•
5b	State and local real estate taxes		)	-		
5c	State and local personal property taxes		)			
5d	Add lines 5a through 5c		)			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) in column A.					
	Enter the amount from line 5a, column B in line 5e, column B	100		<u></u>		_
	Enter the difference from the country and the control of the contr	•		•		<b>●</b>
6	Super manage true specific	0		•		
7		0	2,446	•	2,446	<b>⊙</b>
Inte	rest You Paid	05				
8a						<b>⊙</b>
8Ъ	Home mortgage interest not reported to you on Form 1098		)			<b>O</b>
8c	Points not reported to you on Form 1098		)			<b>O</b>
8d	Reserved					
8e	Add lines 8a through 8c		)			<ul><li>•</li></ul>
9	Investment interest.	10	)	•		<b>⊙</b>
10	Add lines 8e and 9	0		•		<u> </u>
	s to Charity					
11	Gifts by cash or check	10	75	•		<b>O</b>
12	Other than by cash or check			•		<b>⊙</b>
13	Carryover from prior year			•		<u> </u>
14	Add lines 11 through 13.			•		<ul><li>•</li></ul>
	ualty and Theft Losses	25		100	- 1	
15	Casualty or theft loss(es) (other than net qualified disaster losses).	Ĭi.				
	Attach federal Form 4684. See instructions		)	•		<b>●</b>
Othe	er Itemized Deductions	3.00				-0.0
16	Other—from list in federal instructions	0	)	•		0
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C			•	2,446	<b>O</b>
-						Lawrence Control of the Control of t

123456789

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.		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type   Other expenses- investment, safe deposit box, etc. List type		
22	Add lines 19 through 21		
23	Enter amount from federal Form 1040, line 7 💿		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	⊚ 25	i
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	<b>75</b>
29	Is your federal AGI (Form \$40NR, line 13) more than the amount shown below for your filing status?  Single or married/RDP filing separately \$194,504  Head of household \$291,760  Married/RDP filing jointly or qualifying widow(er) \$389,813  No. Transfer the amount on line 28 to line 29.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	⊚ 29	
30	Enter the larger of the amount on line 29 or your standard deduction listed below Single or matried/RDP filing separately. See instructions	34	
	Married/RDP filing jointly, head of household, or qualifying widow(er)	⊚ 30	
Pa	rt IV California Taxable Income	3-2-56	<u> </u>
1	California AGI. Enter your California AGI from line 37, column E	1 <u> </u>	
	Enter your deductions from line 30		
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	⊙ 4	
5	Celifornia Taxable Income. Subtract line 4 from line 1. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	5	

Job	Expenses and Certain Miscellaneous Deductions			
19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions.			
20	Tax preparation fees.	⊚ 20		
21	Other expenses- investment, safe deposit box, etc. List type	<b>⊙</b> 21		
22	Add lines 19 through 21	💿 n		
23	Enter amount from federal Form 1040, line 7 💿			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	⊚ 24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0		⊚ 25	
	alifornia Standard Deduction Chart for Most People se this chart if your parent, or someone else, can claim you		⊙ 26	75
(or your s	spouse/RDP) as a dependent on their tax return.		⊚27	
	ng Status Enter On Line 18 e\$4,401		<b>⊙</b> 28	75
5 – Qualif	of household	\$194,504 \$291,760 \$389,013		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Sch	edule CA (540/NFI). line 29	⊚ 29	75
30	Enter the larger of the amount on line 29 or your standard deduction listed			
	Single or married/RDP filing separately. See instructions	\$4,401	-	
	Married/RDP filing jointly, head of household, or qualifying wid		⊚ 30	
Pa	rt IV California Taxable Income	Page 29		
1	California AGI. Enter your California AGI from line 37, column E		1	
2	Enter your deductions from line 30			
	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the to four places. If the result is greater than 1.0000, enter 1.0000. If less than ze	ro, enter -0		
	California Itemized/Standard Deductions. Multiply line 2 by the percentage or		• 4	
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to zero, enter -0-		5	

Job	Expenses and Certain Missellaneous Deductions		
19	Unreimbursed employee expenses - job travel, union dues, job education, etc.  Attach federal Form 2106 if required. See instructions.		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type   21		
22	Add lines 19 through 21		
23	Enter amount from federal Form 1040, line 7		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	⊚ 25	
26	Total Itemized Deductions. Add line 18 and line 25.	⊚ 26	75
27	Other adjustments. See instructions. Specify.	⊚27	
28	Combine line 26 and line 27	⊚ 28	75
29	Is your federal AGI (Form \$40NR, line 13) more than the amount shown below for your filing status?  Single or married/RDP filing separately \$194,504  Head of household \$291,760  Married/RDP filing jointly or qualifying widow(er) \$389,013  No. Transfer the amount on line 28 to line 29.	92	
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	⊚ 29	75
30	Enter the larger of the amount on line 29 or your standard deduction listed below		
	Single or married/RDP filing separately. See instructions. \$4,401  Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,802	<b>⊙</b> 30	4,401
Pa	rt IV California Taxable Income	10000	<u> </u>
	California AGI. Enter your California AGI from line 37, column E  Enter your deductions from line 30	1	
	Deduction Percentage, Divide line 37, column E by line 37, column D. Carry the decimal		
	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0		
	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 Long Form 540NR, line 35. If less than	⊙ 4	
. 0	Zero, enter -0-	🧿 5	

Pa	rt IV California Taxable Income		
	California AGI. Enter your California AGI from line 37, column E.  Enter your deductions from line 30	01	50,250
3	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0		
4	California Remized/Standard Deductions. Multiply line 2 by the percentage on line 3	@ 4	
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	€ 5	

Job	Expenses and Certain Miscellaneous Deductions		
19	Unreimbursed employee expenses - job travel, union dues, job education, etc.  Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type   21		
22	Add lines 19 through 21		
23	Enter amount from federal Form 1040, line 7 💿		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0 ● 24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	⊕ 25	
26	Total Itemized Deductions. Add line 18 and line 25.	<b>⊙</b> 26	75
27	Other adjustments. See instructions. Specify.	<b>⊙</b> 27	
28	Combine line 26 and line 27	⊕ 28	75
29	Is your federal AGI (Form \$40NR, line 13) more than the amount shown below for your filing status?  Single or married/RDP filing separately \$194,504  Head of household \$291,760  Married/RDP filing jointly or qualifying widow(er) \$389,013  No. Transfer the amount on line 28 to line 29.		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	<b>⊙</b> 29	75
30	Enter the larger of the amount on line 29 or your standard deduction listed below	.025	
	Single or married/RDP filing separately. See instructions		4,401
	Married/RDP filing jointly, head of household, or qualifying wildow(er)	● 30	4,401
Pai	rt IV California Taxable Income		
	California AGI. Enter your California AGI from line 37, column E	. ① 1 <u>.</u>	50,250
	Enter your deductions from line 30	- 3	
0	to four places. If the result is greater than 1.000 50,250/58,500		
4	California Itemized/Standard Deductions. Multiply are z by the percentage on are 3	. • 4	
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	. <b>⑤</b> 5	

Job	Expenses and Certain Miscellaneous Deductions		- 3
19	Unreimbursed employee expenses - job travel, union dues, job education, etc.  Attach federal Form 2106 if required. See instructions.		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type   21		
22	Add lines 19 through 21		
23	Enter amount from federal Form 1040, line 7 (		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	⊚ 25	j
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	75
29	Is your federal AGI (Form S40NR, line 13) more than the amount shown below for your filing status?  Single or married/RDP filing separately	V <u>-</u>	
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	⊚ 29	75
30	Enter the larger of the amount on line 29 or your standard deduction listed below  Single or married/RDP filing separately. See instructions. \$4,401  Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,802	⊚ 30	4,401
Pa	rt IV California Taxable Income		2
1 9	California AGI. Enter your California AGI from line 37, column E  Enter your deductions from line 30 © 2 4,4	01	50,250
3	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0		3,780
	California Taxable Income. Set 4,401 x .8590	⊚ 5	

Job	Expenses and Certain Miscellaneous Deductions		
19	Unreimbursed employee expenses - job travel, union dues, job education, etc.  Attach federal Form 2106 if required, See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type   21		
22	Add lines 19 through 21		
23	Enter amount from federal Form 1040, line 7 🕥		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	⊚ 25	
26	Total Itemized Deductions. Add line 18 and line 25.	⊚ 26	75
27	Other adjustments. See instructions. Specify.	⊚27	
28	Combine line 26 and line 27	⊙28	75
29	Is your federal AGI (Form \$40NR, line 13) more than the amount shown below for your filing status?  Single or married/RDP filing separately \$194,504  Head of household \$291,760  Married/RDP filing jointly or qualifying widow(er) \$389,013  No. Transfer the amount on line 28 to line 29.	70 V	1
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	● 29	75
30	Enter the larger of the amount on line 29 or your standard deduction listed below  Single or married/RDP filing separately. See instructions		4,401
Pa	rt IV California Taxable Income		<u> </u>
	California AGI. Enter your California AGI from line 37, column E  Enter your deductions from line 30   2 4,4	401 ° 1	50,250
	Enter your deductions from line 30	90	
	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 Long Form 540NR, line 35. If less than	⊙ 4	3,780
. 0	zero, enter-0-	• 5	46,470

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789
	11	Exemption amount: Add fine 7 through line 10
	12	Total California wages from your Form(s) W-2, box 16
Sorne		Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10.   California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.
0	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.
ional taxa pre income	16	See Instructions 15 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C. 16
101		Adjusted gross income from all sources. Combine line 15 and line 16
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0
	31	Tax. Check the box if from: Tax Table Tax Rate Schedule
	32	FTB 3800 FTB 3803 • 31 .00  CA adjusted gross income from Schedule CA (540NR), Part IV, line 1
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.
000	36	CA Tax Rate. Divide line 31 by line 19.
Dielic	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36
CA laxable moorn	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 \$194,504, see instructions.
	40	CA Regular Tax Betore Credits. Subtract line 39 from line 37. If less than zero, enter -0 • 40
	41	Tax. See Instructions, Check the box if from:  Schedule G-1 FTB 5870A 41
	42	Add line 40 and line 41
	50	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.
20	51	Attach form FTB 3506
cial Cro	52 53	Credit for dependent parent. See Instructions. • 52
Special Credits	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

55555	a Employee's social security number	OMB No. 154	6-0008					
<b>b</b> Employer identification number (	EIN)		1 Way	ges, tips, other <i>c</i> oi	mpensation	2 Feder	al income ta	ax withheld
c Employer's name, address, and	ZIP code		3 Soc	cial security wage	<u>-</u> ss	4 Socia	l security ta:	x withheld
Research I			5 Me	dicare wages an	dtips	6 Medio	care tax with	nheld
La Jolla, Ca	92037		7 Soc	cial security tips		8 Alloca	ited tips	
d Control number			9			10 Deper	ndent care t	benefits
Employee's first name and initial	Last name	Suff.		nqualified plans		12a		
Sandy Eggo 1122 Ocean	Drive		13 State		Third-party sick pay	12b		
San Diego, C			14 Oth	er		12c		
						12d		
f Employee's address and ZIP cod	le .							
15 State   Employer's state   D num	ber 6 State wages, tips, etc. \$30,000	17 State incon	ne tax	18 Localwages	, tips, etc.	19 Local inco	)me tax	20 Locality name

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

2018

Department of the Treasury—Internal Revenue Service

You	r na	SANDY EGGO Your SSN or ITIN: 123456789
	11	Exemption amount: Add line 7 through line 10
Total Taxa bie income	12	Total California wages from your Form(s) W-2, box 16
	13 14	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10.    California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.    14
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See Instructions 15
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C. • 16
	17 18	Adjusted gross income from all sources. Combine line 15 and line 16
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0
	31	Tax: Check the box if from:  Tax Table  Tax Rate Schedule
	32	FTB 3800 FTB 3803 • 31 .00  CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 • 32
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5
A Taxable Income	36	CA Tax Rate. Divide line 31 by line 19.
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36
CA Three	135	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 \$194,564, see instructions.
	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 FTB 5870A 41 -00
	42	Add line 40 and line 41
	50	Nonrefundable Child and Dependent Care Expenses Credit. See Instructions.  Attach form FTB 3506.  • 50
\$ ts	51	Credit for joint custody head of household. See Instructions
Special Credits		Credit for dependent parent. See Instructions
Specia	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

		Α	В	C	D	E	
	ction B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)	(difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and Income earned or received from CA sources as a nonresident)	
	8 Farm income or (loss)	●	⊚	•	•	⊙	
1	9 Unemployment compensation	<b>⊙</b>	<b>●</b>				
20	a Reserved						
2	1 Other income.	100		120		1	
	a California lottery winnings	(	<sup>a</sup> <b>⊙</b>	3			
	b Disaster loss deduction from FTB 3805V		b 💽	b			
	c Federal NOL (Schedule 1 (Form 1040), line 21)		C	c ( )			
	d NOL deduction from FTB 3805V 21	•	d 💿	d	21.	21 💿	
	e NOL from FTB 3805Z, FTB 3806, FTB 3807,	100		V.		1915	
	or FTB 3809 1 Other (describe):( )		e <u>⊙</u> f ⊙	e			
	1 Other (describe)		1 💿	1 ⊚			
2	2 Total. Combine line 1 through line 21 in each column. Go to Section C	<b>25,000</b>	<ul><li>0</li></ul>	<ul><li>33,500</li></ul>	<ul><li>58,500</li></ul>	<b>o</b> 50,250	
Inc	ome Adjustment Schedule	A	В	C	D	E	
	from federal Schedule 1 (Form 1040)	(taxable amounts from your federal tax return)		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 income earned or received from CA sources as a nonresident)	
	Educator expenses	•	<b>⊚</b>			Į į	
24	Certain business expenses of reservists, performing artists, and fee-basis						
	government officials24	•	•	•	•	•	
25	Health savings account deduction 25	<ul><li>•</li></ul>	<b>⊙</b>				
26	Moving expenses. Attach federal		ii -	2			
	Form 3903. See instructions	<b>⊙</b>		•	•	•	
	Deductible part of self-employment tax 27	<b>⊙</b>			•	<b>⊙</b>	
28	Self-employed SEP, SIMPLE, and qualified plans	•	3		•	•	
29	Self-employed health insurance deduction 29	<u> </u>			<u></u>	ŏ	
	Penalty on early withdrawal of savings 30	<u> </u>			<u> </u>	ŏ	
	Alimony paid. <b>b</b> Enter recipient's:	•			•	9	
	SSN (O)					_	
leev.	Last name 🕘 31a	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NA		•	•	•	
32	IRA deduction32	<b>●</b>	3		•	•	
	Student loan interest deduction	•		•	•	•	
	Reserved34						
	Reserved35					ļ į	
36	Add line 23 through line 35 in each column, A through E	0	<ul><li>•</li></ul>	•	<ul><li></li></ul>	0	
	Total, Subtract line 36 from line 22 in each	10000	<u> </u>	1000		0.000	
37	101at Superact line 36 from line 22 in each	25,000	0	33,500	58,500	50,250	

OUF (	nan	THE: SANDY EGGO Your SSN or ITIN: 123456789	<del>100</del>
1	1	Exemption amount: Add line 7 through line 10	<b>⊙</b> 11 § 118
3	12	Total California wages from your Form(s) W-2, box 16	.00
1		Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	<b>. . . . . . . . . .</b>
1 1	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B	• 14
1	5	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	1
1	16	See Instructions	15
		column C.	• 16
- 1	17	Adjusted gross income from all sources: Combine line 15 and line 16	• 17
1	8	Enter the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	• 18
1	9	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	<b>●</b> 19
	_	anter -0-	©19 L
3	11	Tax. Check the box if from:	C 10 r
92		● FTB 3800 ● FTB 3803	• 31
3	52	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00
3	15	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35
3	16	CA Tax Rate. Divide line 31 by line 19.	0,00
3	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊕ 37
3	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.	0
		If the amount on line 13 is more than \$194,504, see instructions	● 39
4	10	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40
4	11	Tax: See Instructions, Check the box if from:  Schedule G-1 FTB 5870A	• 41
4	12	Add line 40 and line 41	• 42
5	0	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.	
5	51	Altach form FTB 3506. Credit for joint custody head of household.	• 50
5 5		See Instructions • 51	.00
		Credit for dependent parent. See Instructions • 52	-00
		Credit for senior head of household. See instructions.	
5	54	Credit percentage. Enter the amount from line 38 here.	
		If more than 1, enter 1.0000. See Instructions	
5	55	Credit amount. See Instructions	• 55

		Α	В	C	D	E	
	ction B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return)	(difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)	
	Farm income or (loss)	<b>●</b>	⊚	•	•	•	
19	Unemployment compensation	<b>⊙</b>	<b>●</b>				
200	Reserved		ra 💿	3			
	b Disaster loss deduction from FTB 3805V c Federal NOL (Schedule 1 (Form 1040), line 21)		b 💿	b			
	<ul> <li>d NOL deduction from FTB 3805V 21</li> <li>e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809</li> </ul>	•	d <u> </u>	e	21.	21 💿	
22	t Other (describe):  Total. Combine line 1 through line 21		f <u> </u>	f <u>@</u>			
1000	in each column. Go to Section C 22	<b>②</b> 25,000	<b>O</b>	<b>33,500</b>	<b>S</b> 58,500	<b>o</b> 50,250	
Inc	ome Adjustment Schedule	A	В	C	D	E	
	from federal Schedule 1 (Form 1040)	(taxable amounts from your federal tax return)	See Instructions (difference between CA & federal law)	See instructions (difference between CA & federal law)	Using CA Law As if You Were a CA Resident (subtract col. 8 from col. A; add col. C to the result)	(income earned or received as a CA resident and income earned or received from CA sources as a nonresident)	
	Educator expenses	•	0				
25	. [	<ul><li>●</li><li>●</li></ul>	0	•	•	•	
	Moving expenses. Attach federal Form 3903. See instructions	•	•	•	•	0	
	Deductible part of self-employment tax 27 Self-employed SEP, SIMPLE, and	<u></u>			•	<u> </u>	
20	qualified plans	<u>●</u>			0	0	
	[18] [18] [18] [18] [18] [18] [18] [18]	~			<u>•</u>	<u>•</u>	
	Alimony paid. <b>b</b> Enter recipient's:	•	5		•	•	
	Last name	10.7		•	⊙	<b>⊙</b>	
32	IRA deduction32	<b>(</b>	8		•	•	
33	Student loan interest deduction	<b>⊙</b>		•	•	•	
34	Reserved34	10					
7	Reserved						
		<b>⊙</b>	•	2	<b>⊚</b>	•	
37	Total. Subtract line 36 from line 22 in each column, A through E. See instructions 37	<b>25,000</b>	<ul><li>0</li></ul>	33,500	<b>58,500</b>	<b>50,250</b>	

You	r na	SANDY EGGO Your SSN or ITIN: 123456789
	11	Exemption amount: Add fine 7 through line 10
Total Taxable Income	12	Total California wages from your Form(s) W-2, box 16
	13 14	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10.
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See Instructions 15
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C. • 16
	17 18	Adjusted gross income from all sources. Combine line 15 and line 16
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0
	31	Tax. Check the box if from:  Tax Table  Tax Rate Schedule
	32	FTB 3800 FTB 3803 31 .00  CA adjusted gross income from Schedule CA (540NR), Part IV, line 1
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.
A Taxable Income	36	CA Tax Rate. Divide line 31 by line 19.
	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36
CA Thri	135	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 \$194,504, see instructions.
	40	CA Regular Tax Setore Credits. Subtract line 39 from line 37. If less than zero, enter -0   40
	41	Tax. See Instructions, Check the box If from:  Schedule G-1  FTB 5870A  41
	42	Add line 40 and line 41
	50	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.  Attach form FTB 3506.  • 50
\$ ts	51	Credit for joint custody head of household. See Instructions • 51
Special Credits		Credit for dependent parent. See instructions • 52
Specia	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

		Α	В	C	D	E	
	ction B — Additional Income Continued	Federal Amounts (taxable amounts from your federal tax return	(difference between CA & federal law)	Additions See Instructions (difference between CA & federal law)	Total Amounts Using CA Law As if You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (Income earned or received as a CA resident and income earned or received from CA sources as a nonresident)	
	Farm income or (loss)	•	⊙	•	•	•	
19	Unemployment compensation	<b>⊙</b>	<b>(</b>				
777	Reserved		ra 💿	3			
	b Disaster loss deduction from FTB 3805V c Federal NOL (Schedule 1 (Form 1040), line 21)		b 💿	b			
	<ul> <li>d NOL deduction from FTB 3805V 21</li> <li>e NOL from FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809</li> </ul>	•	d <u>●</u> e <u>●</u>	e	21 💿	21 💿	
22	t Other (describe):  Total. Combine line 1 through line 21		1 💿	f <u>O</u>			
- 54	in each column. Go to Section C 22	<b>②</b> 25,000	<b>⊙</b> 0	<b>33,500</b>	<b>58,500</b>	<b>o</b> 50,250	
Inc	ome Adjustment Schedule	A	В	C	D	E	
	from federal Schedule 1 (Form 1040)	(taxable amounts from your federal tax return)	(difference between CA & federal law)	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 income earned or received from CA sources as a nonresident)	
	Educator expenses	•	•	•	•	•	
25	. [	<ul><li>●</li><li>●</li></ul>	•				
	Moving expenses. Attach federal Form 3903. See instructions	•		•	•	0	
	Deductible part of self-employment tax 27 Self-employed SEP, SIMPLE, and	<u></u>			•	<u> </u>	
00	qualified plans 28	<u>•</u>			<u>•</u>	<u>•</u>	
	[18] [18] [18] [18] [18] [18] [18] [18]	<u> </u>			0	<u> </u>	
	Penalty on early withdrawal of savings 30 Alimony paid. b Enter recipient's: SSN •	•	5		•	•	
	Last name  31a			•	⊚		
32	IRA deduction32	<ul><li>O</li></ul>	3		•	•	
33	Student loan interest deduction	<b>⊙</b>		•	<b>O</b>	•	
34	Reserved34	10					
7	Reserved						
		<b>⊙</b>	•	0	•	•	
37	Total. Subtract line 36 from line 22 in each column, A through E. See instructions 37	<b>25,000</b>	● 0	33,500	58,500	<b>50,250</b>	

You	r na	SANDY EGGO Your SSN or ITIN: 123456789
	11	Exemption amount: Add line 7 through line 10
cortie	12	Total California wages from your Form(s) W-2, box 16
	13 14	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10.
rein	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See Instructions 15
fotal Taxa bile income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C. • 16
P	17 18	Adjusted gross income from all sources. Combine line 15 and line 16
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0
	31	Tax: Check the box if from:  Tax Table  Tax Rate Schedule
	32	FTB 3800 FTB 3803 • 31 .00  CA adjusted gross income from Schedule CA (540NR), Part IV, line 1
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.
come	36	CA Tax Rate. Divide line 31 by line 19.
plein	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36
CA Taxable Incom	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 \$194,504, see instructions.
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0 • 40
	41	Tax: See Instructions. Check the box if from:  Schedule G-1 FTB 5870A 41
- 6	42	Add line 40 and line 41
	50	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.  Attach form FTB 3506.  • 50
at ta	51	Credit for joint custody head of household. See Instructions 51
Special Credits		Credit for dependent parent. See instructions
Spe	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

SANDY EGGO 123456789

Job	Expenses and Certain Miscellaneous Deductions		- 3
19	Unreimbursed employee expenses - job travel, union dues; job education, etc.  Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type  21		
22	Add lines 19 through 21 22		
23	Enter amount from federal Form 1040, line 7 💿		
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	- <b>⊙</b> 25	Ī
26	Total Itemized Deductions, Add line 18 and line 25.	. <b>⊙</b> 26	75
27	Other adjustments. See instructions, Specify.	. <b>⊙</b> 27	
28	Combine line 26 and line 27.	⊕ 28	75
29	Is your federal AGI (Form \$40NR, line 13) more than the amount shown below for your filing status?  Single or married/RDP filing separately \$194,504  Head of household \$291,760  Married/RDP filing jointly or qualifying widow(er) \$389,013  No. Transfer the amount on line 28 to line 29.	V <u>4</u>	<u>i</u> v
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	. ⊕ 29	75
30	Enter the larger of the amount on line 29 or your standard deduction listed below  Single or married/RDP filing separately. See instructions. \$4,401  Married/RDP filing jointly, head of household, or qualifying widow(er) \$8,802	<b>●</b> 30	4,401
Pa	rt IV California Taxable Income		<u> </u>
	California AGI. Enter your California AGI from line 37, column E  Enter your deductions from line 30  ② 2  4,40	_ <b>⊙</b> t	50,250
3	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0		3,780
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Long Form 540NR, line 35. If less than zero, enter -0-	6 5	46,470

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789	52.52	
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	118
	12	Total California wages from your Form(s) W-2, box 16	-00	200
	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	. <b>⊙</b> 13	25,000
orne	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.	• 14	0
fotal Taxa bile income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	100	25,000
Subb	16	See Instructions  California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37,	15	
E P	2/1/20	column C.	• 16	33,500
P	17		• 17	58,500
	18	Enfer the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Engluctions.	• 18	4,401
	19	Subtract line 18 from line 17. This is your total taxable income. It less than zero, enter -0-	<b>●</b> 19	54,099
	31	Tax. Check the box if from:	FF (1.50)	9050505 9150505
	32	CA adjusted gross Income from Schedule CA (540NR), Part IV, line 1.	• 31 .00	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
come	36	CA Tax Rate. Divide line 31 by line 19	-	00000
plein	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊕ 37	-00
CA Taxable Incom	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 \$194,504, see instructions	⊕ 39	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-,	⊕ 40	-80
	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	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.		1.0
10	51	Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	.00	
Special Credits		Credit for dependent parent. See Instructions • 52	400	
clal		Credit for senior head of household. See Instructions. • 53	-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	

3132183

Side 2 Long Form 540NR 2018

## Page 89 Total Taxable Income \$54,099

## 2018 California Tax Table - continued

If Your Tall			e Tax For ing Status		If Your T			e Tax For ng Status		If Your Ta			ne Tax For ing Status	
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5	4 Is
40,451	40,550	1,300	639	639	47,451	47,550	1,783	919	919	54,451	54,550	2,343	1,199	1,244
40,551	40,650	1,306	643	643	47,551	47,650	1,791	923	923	54,551	54,650	2,351	1,203	1,250
40,651	40,750	1,312	647	647	47,651	47,750	1,799	927	927	54,651	54,750	2,359	1,207	1,256
40,751	40,850	1,318	651	651	47,751	47,850	1,807	931	931	54,751	54,850	2,367	1,211	1,262
40,851	40,950	1,324	655	655	47,851	47,950	1,815	935	935	54,851	54,950	2,375	1,215	1,268
40,951	41,050	1,330	659	659	47,951	48,050	1,823	939	939	54,951	55,050	2,383	1,219	1,274
41,051	41,150	1,336	663	663	48,051	48,150	1,831	943	943	55,051	55,150	2,391	1,223	1,280
41,151	41,250	1,342	667	667	48,151	48,250	1,839	947	947	55,151	55,250	2,399	1,227	1,286
41,251	41,350	1,348	671	671	48,251	48,350	1,847	951	951	55,251	55,350	2,407	1,231	1,292
41,351	41,450	1,354	675	675	48,351	48,450	1,855	955	955	55,351	55,450	2,415	1,235	1,298
41,451	41,550	1,360	679	679	48,451	48,550	1,863	959	959	55,451	55,550	2,423	1,239	1,304
41,551	41,650	1,366	683	683	48,551	48,650	1,871	963	963	55,551	55,650	2,431	1,243	1,310
41,651	41,750	1,372	687	687	48,651	48,750	1,879	967	967	55,651	55,750	2,439	1,247	1,316
41,751	41,850	1,378	691	691	48,751	48,850	1,887	971	971	55,751	55,850	2,447	1,251	1,322
41,851	41,950	1,384	695	695	48,851	48,950	1,895	975	975	55,851	55,950	2,455	1,255	1,328
				2000000										
46,451	46,550	1,703	879	879	53,451	53,550	2,263	1,159	1,184	60,451	60,550	2,880	1,439	1,60
46,551	46,650	1,711	883	883	53,551	53,650	2,271	1,163	1,190	60,551	60,650	2,889	1,443	1,61
46,651	46,750	1,719	887	887	53,651	53,750	2,279	1,167	1,196	60,651	60,750	2,899	1,447	1,61
46,751	46,850	1,727	891	891	53,751	53,850	2,287	1,171	1,202	60,751	60,850	2,908	1,451	1,62
46,851	46,950	1,735	895	895	53,851	53,950	2,295	1,175	1,208	60,851	60,950	2,917	1,455	1,62
46,951	47,050	1,743	899	899	53,951	54,050	2,303	1,179	1,214	60,951	61,050	2,926	1,459	1,63
47,051	47,150	1,751	903	903	54,051	54,150	2,311	1,183	1,220	61,051	61,150	2,936	1,463	1,64
47,151	47,250	1,759	907	907	54,151	54,250	2,319	1,187	1,226	61,151	61,250	2,945	1,467	1,64
47,251	47,350	1,767	911	911	54,251	54,350	2,327	1,191	1,232	61,251	61,350	2,954	1,471	1,65
47,351	47,450	1,775	915	915	54,351	54,450	2,335	1,195	1,238	61,351	61,450	2,964	1,475	1,65

540NR Tax Booklet 2018 Page 89

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789
	11	Exemption amount: Add fine 7 through line 10
Total Taxable income	12	Total California wages from your Form(s) W-2, box 16
	13 14	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10.
allia	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.
DEXAM IN	16	See Instructions
101		Adjusted gross income from all sources. Combine line 15 and line 16
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-
-	31	Tax. Check the box if from:    X   Tax Table   Tax Rate Schedule   Tax Rate Schedule
	32	FTB 3800 FTB 3803 • 31 2,511 .00  CA adjusted gross income from Schedule CA (540NR), Part IV, line 1
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.
20000	36	CA Tax Rate. Divide line 31 by line 19.
Die	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36
CA laxable moorn	38	CA Exemption Credit Percentage. DMde 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 \$194,504, see instructions.
	40	CA Regular Tax Beture Credits. Subtract line 39 from line 37. If less than zero, enter -0 • 40
	41	Tax. See Instructions. Check the box if from:  Schedule G-1 FTB 5870A 41
	42	Add line 40 and line 41
	50	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.
2	51	Attach form FTB 3506
Special Credits	52 53	Credit for dependent parent. See Instructions
ode	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

SANDY EGGO 123456789

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.	<b>⊚</b> 19		
20	Tax preparation fees.	<b>●</b> 20		
21	Other expenses- investment, safe deposit box, etc. List type	<b>⊙</b> 21		
22	Add lines 19 through 21	⊙n		
23	Enter amount from federal Form 1040, line 7 👁			
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0	<b>⊙</b> 24		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0		⊚ 25	
26	Total Itemized Deductions. Add line 18 and line 25.		⊚ 26	75
27	Other adjustments. See instructions. Specify.			
28	Combine line 26 and line 27		⊚ 28	75
29	Is your federal AGI (Form S4DNR, line 13) more than the amount shown below to Single or married/RDP filing separately .  Head of household .  Married/RDP filing jointly or qualifying widow(er) .	\$194,504 \$291,760		
	No. Transfer the amount on line 28 to line 29.		<b>●</b> 29	75
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule		🕒 29 🗀	70
30	Enter the larger of the amount on line 29 or your standard deduction listed below Single or married/RDP filing separately. See instructions.		22	78
	Married/RDP filing jointly, head of household, or qualifying widow(er		⊚ 30	4,401
Pai	rt IV California Taxable Income			
	California AGI. Enter your California AGI from line 37, column E		(O 1_	50,250
	Enter your deductions from line 30		101	
3	Deduction Percentage. Divide line 37, column E by line 37, column D. Carry the dec to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, en	mai ter -0-	90	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3		🛈 4	3,780
	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Long	Form 540NR, line 35. If less than	⊙ 5	46,470
	zero; enter -0-		100000000000000000000000000000000000000	

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789	5000 N
	11	Exemption amount: Add line 7 through line 10	🖲 11 5
	12	Total California wages from your Form(s) W-2, box 16	
	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	© <sub>13</sub> 25,000
SULO.	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B	0 .00
ICAN 18X8 IX OTHERS IN	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	25,000
	16	See Instructions	
	2007	çolumn C.	• 16 33,500
2	17	Adjusted gross income from all sources. Combine line 15 and line 16	58,500
	18	Enter the larger of: Your California Remized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions.	4,401
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	54,099
		enter-0-	<b>●</b> 19 54,099 .
	31	Tax. Check the box if from:	
	125	● FTB 3800 ● FTB 3803	• 31 2,311 . <u></u>
	32	CA adjusted gross Income from Schedule CA (540NR), Part IV, line 1. • 32 50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	46,470
90			
ğ	36	CA Tax Rate. Divide line 31 by line 19	
9	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	● 37
A laxable moon	38	CA Exemption Credit Percentage. Divide line 35 by line 19.	
5	30	If more than 1, enter 1,0000.   CA Prorated Exemption Credits. Multiply line 11 by line 38.	
	03	If the amount on line 13 is more than \$194,504, see instructions	● 39 .00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40
		Tax. See Instructions. Check the box if from:  Schedule G-1  FTB 5870A	A # 1.00
	7		
	42	Add line 40 and line 41	• 42
	50	Nonrefundable Child and Dependent Care Expenses Credit. See Instructions.	
	51	Attach form FTB 3506. Credit for joint custody head of household.	
		See Instructions	.00
Special General		Credit for dependent parent. See Instructions • 52	-00
-	53	Credit for senior head of household. See Instructions. • 53	.00
5	54	Credit percentage. Enter the amount from line 38 here.	169936
		If more than 1, enter 1.0000. See Instructions	17
	55	Credit amount. See Instructions	• 5500

You	r nar	SANDY EGGO Your SSN or ITIN: 123456789	5000 1
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$
	12	Total California wages from your Form(s) W-2, box 16	
	13		<b>⊚</b> <sub>13</sub> 25,000 .
ional taxable income	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.	0 .00
e III	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	25,000
	16	See Instructions	
9		column C.	• 16 33,500
2	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17 58,500
	18	Enter the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions	4,401
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	54,099
-			<b>⊚</b> <sub>19</sub>
	31	Tax. Check the box if from:	
		● FTB 3800 ● FTB 3803	• 31 2,311
	32	CA adjusted gross Income from Schedule CA (540NR), God M. Root 50,250	.00
	35	CA Taxabil 2,311/54,099	• 35 46,470
980	35	CA Tax Rale. Divide line 31 by line 19. © 36 0.0427	53550 EG 25550
A laxable moom			
KBO			
5	38	CA Exemption Credit Percentage. DMde line 35 by line 19. If more than 1, enter 1.0000	
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	⊕ 39     ☐ .00
		It are entered by the train to prove ment & to Alone and training and the province of the second and the second	© 39
	40	CA Regular Tax Betore Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40
	41	Tax: See Instructions, Check the box if from:   Schedule G-1   FTB 5870A	• 41 J.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
15		See Instructions	- <u>loo</u>
700		Credit for dependent parent. See Instructions • 52	-00
Special General		Credit for senior head of household. See Instructions. 53	
obe	54	Credit percentage. Enter the amount from line 38 here.	6205
		If more than 1, enter 1,0000. See Instructions	
	55	Credit amount. See instructions	• 5500

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789	5000 1000
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$ 118
	12	Total California wages from your Form(s) W-2, box 16	-60
	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	<b>⊙</b> 13 25,000
ě.	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.	0 .00
E I	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	25,000
D D	16	See Instructions	33,500
ICEAL TAXABLE INCOME		oslumn C.	
2	17	Adjusted gross income from all sources. Combine line 15 and line 16.	• 17 58,500 . <sub>00</sub>
	18	Enfer the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions.	4,401
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	© <sub>19</sub> 54,099
		anter-0-	019
	31	Tax. Check the box if from: Tax Table Tax Rate Schedule	
		● FTB 3800 ● FTB 3803	• 31 <u>2,311</u>
	32	CA adjusted gross Income from Schedule CA (540NR), Part IV, line 1. • 32 50,250	.00
	95	CA Yearthia Income toom Patrodule PA OF STREET, Dark St. Upg 5	• 35 46,470
99	5050	46 470 V 0 0427	
2000	36	©36 0.0427	
ple	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	1,985 .m
CA Taxable Incom	38	CA Exemption Credit Percentage. DIMde line 35 by line 19.	
5	-	if more than 1, enter 1,0000	
	33	CA Prorated Exemption Credits. Multiply line 11 by line 38.  If the amount on line 13 is more than \$194,504, see instructions	● 39 .00
	40	CA Regular Tax Betore Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40
		Tax. See instructions. Check the box if from:  Schedule G-1 FTB 5870A	
	*	tax. See traductions, check the box it stuff. • Schedule G-1 • F15 S5/04	
	42	Add line 40 and line 41	• 42
	50	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.	[
	51	Attach form FTB 3506. Credit for joint custody head of household.	• 50 L
10		See Instructions	-100
Cred		Credit for dependent parent. See Instructions • 52	.00
Special Credits	53	Credit for senior head of household. See Instructions. • 53	.00
Spe	54	Credit percentage. Enter the amount from line 38 here.	Was Company
		If more than 1, enter 1,0000. See Instructions	
	55	Credit amount. See Instructions	• 55 <u>00</u>

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789	<del></del>
	11	Exemption amount: Add line 7 through line 10	© 11 5 <u>118</u>
-	12	Total California wages from your Form(s) W-2, box 16	
	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	<b>⊙</b> <sub>13</sub> <b>25,000</b>
ickal taxa bre income	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B	0 .00
e III	15	Subtract line 14 from line 13. It less than zero, enter the result in parentheses.	25,000
D D	16	See Instructions California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37,	33,500
T III		column C.	
2	17	Adjusted gross income from all sources: Combine line 15 and line 16	58,500
	18	Part III, line 30; OR Your California standard deduction. See instructions	• 18 4,401
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<b>⊙</b> 19 <b>54,099</b>
	31	Tax. Check the box if from:	
		● FTB 3800 ● FTB 3802	• 31 <b>2,311</b>
	32	CA adjusted gross Income from Schedule CA (540NR), Part IV, line 1. • 32 50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35 46,470
0000	35	CA Tax Rate Distriction for the United States Co. 10.0427	
Die	37	CA Tax Be 46,470 / 54,099 P36	<b>● 37</b> 1,985
A laxable moom	38	CA Exemption Credit Percentage. DIMde 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 \$194,504, see instructions	
	40	CA Regular Tax Bettire Credits. Subtract line 39 from line 37. If less than zero, enter -0	● 40
		Tax. See Instructions. Check the box if from:  Schedule G-1 FTB 5870A.	
	**	Tax. See Haurucauna, Check the box it indin:   List Sciedule G-1  Fib Sorda.	
_	42	Add line 40 and line 41	• 42
	50	Nonrefundable Child and Dependent Care Expenses Credit. See Instructions.  Attach form FTB 3506.	A 50
	51	Credit for joint custody head of household.	
25		See Instructions • 51	.100
5		Credit for dependent parent. See Instructions • 52 Credit for senior head of household.	-100
Special Credits		See Instructions. • 53	.100
0	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
	30	wear annual. See Equipment	

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add the 7 through line 10	🖲 11 \$	118
	12	Total California wages from your Form(s) W-2, box 16	.00	30,0000
_	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	. <b>⊙</b> 13	25,000
Some	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.	• 14	0 .00
deln	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.  See Instructions	15	25,000
fotal Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C.	• 16	33,500
ğ	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17	58,500
	18	Enter the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See Instructions.	• 18	4,401
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	<b>●</b> 19	54,099
	31	Tax. Check the box if from:	37.000	2.211
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	. ● 31 L	2,311
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	46,470
come		CA Tax Rate. Divide line 31 by line 19.	]	0,03553
blein	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	⊕ 37	1,985
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	Ĭ	
_	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$194,504, see instructions	<u>⊚ 39</u>	101
	40	CA Regular 118 X 0.8590 Parline 37. If less than zero, enter -0	. ● 40	-60
	41	Tax: See Instructions, Check the box if from:  Schedule G-1 F7B 58704	• 41	.00
	42	Add line 40 and line 41	• 42	-00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See Instructions.  Attach form FTB 3506	• 50	
10	51	Credit for joint custody head of household.  See Instructions	] .[]	
Special Credits		Credit for dependent parent. See Instructions. • 52 Credit for senior head of household. See Instructions. • 53	.00 .00	
Sp	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1,0000. See Instructions		2040
	55	Credit amount. See Instructions	• 55	.00

You	r nai	SANDY EGGO Your SSN or ITIN: 123456789	<del>1</del>
	11	Exemption amount: Add fine 7 through line 10	🖲 11 5
	12	Total California wages from your Form(s) W-2, box 16	
	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	© <sub>13</sub> 25,000
ICAN TAXABLE DE UTILICOTTIE	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B.	0 .00
0.00	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	25,000
200	16	See Instructions	
		column C.	• 16 33,500 . <sub>M</sub>
2	17	Adjusted gross income from all sources. Combine line 15 and line 16	• 17 58,500 . <u> </u>
	18	Enfer the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions.	• 18 4,401 .w
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	<b>●</b> 19 54,099
		anter-0-	O19
	31	Tax. Check the box if from:	0.044
		●FTB 3800 ●FTB 3803	• 31 2,311 . <sub>M</sub>
	32	CA adjusted gross Income from Schedule CA (540NR), Part IV, line 1. • 32 50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35 46,470 .w
OCDE	35	CA Tax Rate. Divide line 31 by line 19.	
A lakable moon	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<b>● 37</b> 1,985
10 10 10	38	CA Exemption Credit Percentage. Divide line 35 by line 19	
5		If more than 1, enter 1: 1,985 - 101  38  0.8590	
	39	CA Prorated Exemption 1,903 - 101 8.  If the amount on line 13 is more than \$194,504, see instructions	
	40	CA Regular Tax Betore Credits. Subtract line 39 from line 37. If less than zero, enter -0	<b>●</b> 40 1,884
		Tax. See Instructions, Check the box if from:  Schedule G-1 FTB 5870A	. as
	7		
-	42	Add line 40 and line 41	• 42
	50	Nonretundable Child and Dependent Care Expenses Credit. See Instructions.  Attach form FTB 3506.	A 50
	51	Credit for joint custody head of household.	
200		See Instructions • 51	.100
Special Gredis		Credit for dependent parent. See instructions • 52	-100
0000	22	Credit for senior head of household. See Instructions. • 53	-00
0	54	Credit percentage. Enter the amount from line 38 here.  If more than 1, enter 1,0000. See Instructions.	
	11	TWO CHAIN COMPANY OF THE COMPANY	52.122
	55	Credit amount. See Instructions	• 5500

You	ir nai	SANDY EGGO Your SSN or ITIN: 123456789	50.00
	11	Exemption amount: Add line 7 through line 10	⊚ 11 \$
-	12	Total California wages from your Form(s) W-2, box 16	
_	13	Enter federal AGI from Form 1040, line 7; 1040NR, line 35; or 1040NR-EZ, line 10	<b>⊚</b> <sub>13</sub> 25,000
o me	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B	0 14
Total Taxable Income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	25,000
D D	16	See Instructions	
101		column C.	• 16 33,500
P	17	Adjusted gross income from all sources. Combine line 15 and line 16.	• 17 58,500
	18	Enter the larger of: Your California Hemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions.	• 18 4,401 .m
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero,	54,099
		enter-0-	<b>●</b> 19 54,099 .00
	31	Tax. Check the box if from: Tax Table Tax Rate Schedule	
	120	● FTB 3800 ● FTB 3803	• 31 2,311
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. • 32 50,250	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35 46,470
ne ne			
1000	36	CA Tax Rate. Divide line 31 by line 19	
ple	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	<b>● 37</b>
CA Taxable Incom	38	CA Exemption Credit Percentage. Divide line 35 by line 19.	
5	30	If more than 1, enter 1.0000	
	95	If the amount on line 13 is more than \$194,504, see instructions	
	40	CA Regular Tax Betore Credits. Subtract line 39 from line 37. If less than zero, enter -0	⊙ 40 1,884 .m
		Tax. See Instructions. Check the box if from:  Schedule G-1 F78 5870A.	• # Jon
	71		1,884
	42	Add line 40 and line 41	• 42
	50	Nonrefundable Child and Dependent Care Expenses Credit. See Instructions.	0 0
	51	Attach form FTB 3506. Credit for joint custody head of household.	• W
tt.		See Instructions	-100
Cra		Credit for dependent parent. See Instructions ◆ 52	-00
Special Credits	53	Credit for senior head of household. See Instructions. • 53	.00
Sp	54	Credit percentage. Enter the amount from line 38 here.	AND CO.
S		If more than 1, enter 1.0000. See Instructions	
	55	Credit amount. See Instructions	• 55 <u>U</u> . <u>00</u>

Your name: SANDY EGGO Your SSN or ITIN: 123456789

S8 Enter credit name code • and amount.

8	58	Enter credit namecode ◆ and a	emount	• 58	.00	
Special Credits continued	59	Enter credit name code • and a	mount	• 59	-00	]
rodits	60	To claim more than two credits: See Instructions	337	<b>●</b> 60	.00	
O	61	Nonretundable renter's credit. See Instructions	easseses.	<b>6</b> 59	0	J
8 20	62	Add line 50 and line 55 through 61. These are your total credits		O 52	.00	
-	63	Nonresidents are not eligible for		<b>⊕</b> 63	1,884	]
a:	71	the renter's Credit.		• 71	.00	
Other Taxes	72	Eligible if resident for six months or more and AGI from all sources is		• 72	.00	
Other	73	\$41,941 or less if single or MFS.		• 73	.00	l
	74	Add line 63, line 71, line 72, and line 73. This is your total tax		• 74	.00	
	81	California income tax withheld. See instructions.	9219204	• 81	.00	1
	82	2018 CA estimated tax and other payments. See instructions		<ul> <li>82</li> </ul>	<u>.</u>	l
Payments	83	Withholding (Form 592-8 and/or 593), See Instructions		• 83	.00	
Poy	84	Excess SDI (or VPDI) withheld. See Instructions	attare.	• 84	.00	
	85	Earned Income Tax Credit (EITC)		<ul><li>85</li></ul>	.00	
	86	Add lines 81 through 85. These are your total payments. See instructions		86     ■	-00	l
and xil	101	Overpaid tax, If line 86 is more than line 74, subtract line 74 from line 86		101	.00	]
That	102	Amount of line 101 you want applied to your 2019 estimated tax		• 102	.00	1
Overpaid	103	Overpaid tax available this year, Subtract line 102 from line 101		• 103	.00	l
O	184	Tax due. If fine 86 is less than line 74, subtract line 86 from line 74		<b>●</b> 104		l
					Amount	
tions		Callfornia Seniors Special Fund. See Instructions		• 400	.00	
Contributions		Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	2010/1007	<ul><li>401</li></ul>	.00	I
Co		Rare and Endangered Species Preservation Voluntary Tax Contribution Program		• 403	.00	

SANDY EGGO Your SSN or ITIN: 123456789

707	58	Enter credit name	• 58	
a during	59	Enter credit name code ● and amount	• 59	.00
pedal Credits continued	60	To claim more than two credits. See instructions	• 60	.00
8	61	Nonretundable renter's credit. See Instructions	• 61	0 .00
Speo	62	Add line 50 and line 55 through 61. These are your total credits	62	.00
	63	Subtract line 62 from line 42. If less than zero, enter -0-	<b>⊙</b> 63	1,884
	71	Alternative minimum tax. Attach Schedule P (\$40NR)	• 71	.00
Taxon	72	Mental Health Services Tax. See Instructions	• 72	.00
Officer Taxons	73	Other taxes and credit recapture. See Instructions	• 73	.00
	74	Add line 63, line 71, line 72, and line 73. This is your total fax.	• 74	1,884
	81	California income tax withheld, See instructions.	• 81	.00
	82	2018 CA estimated tax and other payments. See instructions	<ul><li>82</li></ul>	.00
8710	83	Withholding (Form 592-6 and/or 593), See Instructions	• 83	.00
Payments	84	Excess SDI (or VPDI) withheld. See Instructions	• 84	.00
HOR	25	Earned Income Tax Credit (EITC)		
	86	Add lines 81 through 85. These are your total payments. See instructions.		.00
9			an verses of	
Tax Due	101	Overpaid tax, If line 86 is more than line 74, subtract line 74 from line 86	• 101	.00
Tax.	102	Amount of line 101 you want applied to your 2019 estimated tax.	• 102	.00
Overpaid Tax/	103	Overpaid tax available this year. Subtract line 102 from line 101	• 103	.00
O	104	Tax due. If line 86 is less than line 74, subtract line 86 from line 74.	<b>184</b>	.00
			Code	Amount
9		California Seniors Special Fund. See Instructions	<ul><li>400</li></ul>	.00
Contributions		Alzhelmer's Disease and Related Dementia Voluntary Tax Contribution Fund	<ul><li>401</li></ul>	.00
Con		Rare and Endangered Species Preservation Voluntary Tax Contribution Program	• 403	.00

55555	a Employee's social security number					
	123-45-6789	OMB No. 154	15-0008			
<b>b</b> Employer identification number	, ,		1 Wages, tips, other compensation	2 Federal income tax withheld		
	33-000000		25,000			
c Employer's name, address, and	ZIP code		3 Social security wages 4 Social security tax withheld			
Researc	h Institute					
Researe	ii iiistitate		5 Medicare wages and tips	6 Medicare tax withheld		
La Jolla	, CA 92037		7 Social security tips	8 Allocated tips		
d Control number			9 Advance EIC payment	10 Dependent care benefits		
e Employee's first name and initia	l Last name	Suff.	11 Nonqualified plans	12a ○		
Sandy E	ggO		40 Statutory Retirement Third-party	o d e		
	<b>55</b> °		13 Statutory Retirement Third-party sick pay	12b		
1122 0	ean Drive			d e		
1122 00	ean Dilve		14 Other	12c		
San Diag	*A CA 02109			ě		
San Diego, CA 92108				12d		
f Employee's address and ZIP co	, do			ě		
15 State Employer's state ID nun		1 State incom	ne tax 18 Local wages, tips, etc.	19 Local income tax 20 Locality name		
CA 123-45-67		2,44		Ed Locality Harris		
	30,000	£,:T				
		1				

2018

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

Department of the Treasury—Internal Revenue Service

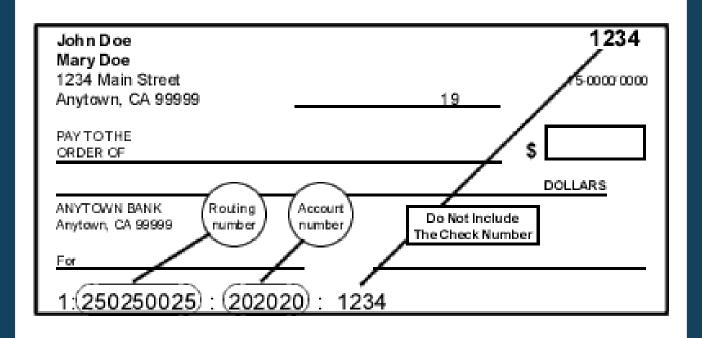
SANDY EGGO Your SSN or ITIN: 123456789

Contributions		Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	• 401 .00 • 403 .00
tions		California Seniors Special Fund. See Instructions	• 400 .00
ó	184	Tax due. If fine 86 is less than line 74, subtract line 86 from line 74.	© 104 .00
odub		Overpaid tax available this year. Subtract line 102 from line 101	
Overpaid Tax/		Amount of line 101 you want applied to your 2019 estimated tax	• 102
TaxDue	101	Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86	.00
<u> </u>	86	Add lines 81 through 65. These are your total payments. See instructions	⊕ 86
	85	Earned Income Tax Credit (EITC)	• 85
Payr	84	Excess SDI (or VPDI) withheld. See Instructions	.00
Payments	83	Withholding (Form 592-6 and/or 593), See Instructions	• 83 .00
	82	2018 CA estimated tax and other payments. See instructions	• 82 .00
	81	California income tax withheld. See instructions.	2,446
=	74	Add line 63, line 71, line 72, California Withholding	• 74 1,884
8	73	Other taxes and credit recepture. See Instructions	• 73
Other Taxes	72	Mental Health Services Tax. See Instructions	• 72
60	71	Alternative minimum tax. Attach Schedule P (540NR)	• 7100
o <u> </u>	63	Subtract line 62 from line 42. If less than zero, enter -0-	
8	62	Add line 50 and line 55 through 61. These are your total credits	.00
Special Credits continued	61	Nonretundable renter's credit. See Instructions	• 61 <u>0</u> .80
allbo	60	To claim more than two credits. See instructions	.00
poor	59	Enter credit name	• 59
200	58	Enter credit namecode ● and amount	• 58 .00

## SANDY EGGO Your SSN or ITIN: 123456789

P 707	58	Enfar credit name	• 58		00
oontii	59	Enter credit name code • and amount	• 59		00
Special Credits continued	60	To claim more than two credits. See instructions	• 50		00
O TO	61	Nonretundable renter's credit. See instructions	• 81	0	000
8	62	Add line 50 and line 55 through 61. These are your total credits	<b>⊙</b> 62	Ш	90
	63	Subtract line 62 from line 42. If less than zero, enter -0-		1,884	60
	71	Alternative minimum tax. Attach Schedule P (S40NR)	• 71		
Other Taxes	72	Mental Health Services Tax. See Instructions	• 72	L III.	00
Other	73	Other taxes and credit recepture. See Instructions	• 73		00
_	74	Add line 63, line 71, line 72, and line 73. This is your total fax	• .74	1,884	00
	81	California income tax withheld. See instructions.	<ul> <li>81</li> </ul>	2,446	00
	82	2018 CA estimated tax and other payments. See instructions	<ul><li>82</li></ul>		00
Payments	83	Withholding (Form 592-6 and/or 593). See Instructions	• 83	Ш.	00
Pow	84	Excess SDI (or VPDI) withheld. See Instructions	• 84		00
	85	Earned Income Tax Credit (EITC)	• 85		00
S===	86	Add lines 81 through 85. These are your total payments. See instructions.	86	2,446	00
Tix Due	101	Overpaid tax. If line 86 is more than line 74, subtract line 74 from line 86	<b>⊚</b> 101	562	00
Tax/Ta	102	Amount of line 101 you want applied to your 2019 estimated tax.	• 102		00
Overpeid	103	Overpaild tax available this year. Subtract line 102 from line 101	• 103	562	00
O	184	Tax due. If line 86 is less than line 74, subtract line 86 from line 74.	<b>⊕</b> 104		00
			Code	Amount	
9 91		Callfornia Seniors Special Fund. See Instructions	• 400		00
Contributions		Alzhelmer's Disease and Related Dementia Voluntary Tax Contribution Fund	<ul><li>401</li></ul>		00
S		Rare and Endangered Species Preservation Voluntary Tax Contribution Program	• 403		00

Your name:	EGGO Your SSN or ITIN: 123456789
ED Mail	DUNT YOU O'WE. Add line 194 and line 129. See instructions. Do not send cash.  In: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0801
트 <u>병</u> 123 Und	rest, late return penalties, and late payment penalties. 122
	amount due. See Instructions, Enclose, but do not staple, any payment
The Mail	to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001
To learn about tib.ca.gov/ford Under penaltic	Attach a copy of your complete federal return.  your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to me and search for 1131. To request this notice by mail, call 800 852.5711.  s of parjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my declare, it is true, correct, and complete.  Date  Spouse's/RDP's signature (if a joint tax return, both must stort)
Sign Here	What email address. Enter only one email address.  Paid properer's signature (declaration of preparer is based on all information of which preparer has any knowledge)
It is unlawful to forge a spouse's/ RDP's signature.	Firm's name (or yours, if saif-amployed).  Firm's address:  Firm's FEN
Joint tax return? (See Instructions)	Do you want to allow another person to discuss this tax return with us? See instructions.  • V8S No Print Third Party Designee's Name  Takephone Number
	Committee and Administration of Administration o



Your name:	EGGO Your SSN or ITIN: 123456789
ES Mail	OUNT YOU O'WE. Add line 194 and line 129. See Instructions. Do not send cash.  In: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0601
当 123 Und 別量	rest, late return penalties, and late payment penalties. 122 .00 erpayment of estimated tax.
	ck the box: • FTB 5805 attached • FTB 5805F attached • 123
	UND OR NO AMOUNT DUE. Subtract line 120 from line 103.  10: FRANCHISE TAX BOARD, PO BOX 94284D, SACRAMENTO CA 94240-0001 • 125
☐ See	In the Information to authorize direct deposit of your refund into one or two accounts. <b>Do not</b> attach a voided check or a deposit slip.  Instructions. <b>Have you verified the routing and account numbers?</b> Use whole dollars only.  In the following amount of my refund (line 125) is authorized for direct deposit into the account shown below:  Type
	Routing number Account number • 126 Direct deposit amount 562 Savings
To learn about ttb.oa.gov/for	Savings  Attach a copy of your complete federal return.  your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to me, and search for 1131. To request this notice by mail, call 800.852.5711.
Under penaltie knowledge ark Your signature	is of parjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my diselect, it is true, correct, and complete.    Date   Spouse's/RDP's signature (if a joint tax return, both must sign)
10	● Your ornal address. Enter only one email address.  ● Preferred phone number
Sign Here	Paid propers/s signature (declaration of preparer is based on all information of which preparer has any knowledge)
It is unlawful to forge a spouse's/ RDP's signature.	Firm's name (or yours, it sail-amployed).
Joint tax return? (See	Firm's address Firm's FEN
instructions)	Do you want to allow another person to discuss this tax return with us? See instructions.  • Yes No Print Third Party Designee's Name  Takaphone Number

Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.   121	
The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:  *** Processing**  *** Process	.00
124 Total amount due. See instructions, Enclose, but do not staple, any payment	.00
Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001	.00
Savings  IMPORTANT: Attach a copy of your complete federal return.  To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, and the consequences for not providing the requested information, and the consequences for not providing the requested information, and the consequences for not providing the requested information, and the balance penalties of perjury. I declare that I have examined this tax return, including accompanying schedules and statements, and to the balance in the penalties of perjury. I declare that I have examined this tax return, including accompanying schedules and statements, and to the balance in the penalties of perjury. I declare that I have examined this tax return, including accompanying schedules and statements, and to the balance in the penalties of perjury. I declare that I have examined this tax return, including accompanying schedules and statements, and to the balance in the penalties of perjury. I declare that I have examined this tax return, including accompanying schedules and statements, and to the balance in the penalties of penalties and statements.  Spouse's Portance (if a joint tax return, both:  Output Spouse's Spouse's PDP's signature (if a joint tax return, both:  Output Spouse's Spouse'	amourd 562
Sign Here  Signuture (declaration of preparer is based on all information of which preparer has any knowledge)	est of my
Here Paid properar's signature (declaration of properer is based on all information of which properer has any knowledge)	number
	<b>I-3210</b>
It is unlawfull to forge a Firm's name (or yours, it self-employed)  spouse's/ RDP's signature.	M
	n's FEN
(See Instructions)  Do you want to allow another person to discuss this tax return with us? See instructions.  • Yes	No
Print Third Party Designoo's Name Telephone Number	2) 3)

Amount You Owe	Mail to:	FRANCHISE TA		X 942867, S	nstructions. <b>Do not se</b> Acramento ca 942 On.		• 121			_00
pr.	122 Interest,	late return pen	alties, and late pa	yment penalt	ies			122		00
sat ar	123 Underpay	yment of estim	ated tax. Check th	e box:	FTB 5805 attached	• EFTB	805F attached	• 123		00
Per	124 Total amo	ount due. See i	instructions. Enclo	ose, but <b>do n</b> e	ot staple, any paymen	t		124		00
	125 REFUND	OR NO AMOU	INT DUE. Subtrac	t line 120 from	m line 103.					
olk	Mail to: I	FRANCHISE TA	X BOARD, PO BO	X 942840, S	ACRAMENTO CA 942	40-0001	• 125		474	. 00
Depo	Fill in the info	rmation to auth	norize direct depo	sit of your ref	und into one or two a	eccounts. Do no	ot attach a voide	d check or a der	posit slip.	
and Direct				THE RESERVE	nt numbers? Use who orized for direct depos	Control of the Contro		w:		
Refund	25025		Savings						474	. 00
E S	<ul> <li>Routing nu</li> </ul>	mber	● Type	Account nu	mber			126 Direct de	eposit amoun	t
To le	am about you a.gov/forms	ch a copy of yo r privacy rights and search for	our complete feder how we may use 1131. To request t	your informa	ution, and the consequential, call 800.852.57	11.	providing the req		ion, go to	ot.
knov	viedge and bel	perjury, I decla ief, it is true, co	are that I have exa orrect, and comple	mined this ta te.	x return, including acc					51
Your	signature	ndu E			late:	Spouse's	/RDP's signature (	if a joint tax return	, both must sign	n)
X	<u> </u>		address. Enter only o	one email addn	04/15/2019	X	(a) Preferre	ed phone number		
Si	an	Sandy.	Eggo@gma	il.com			12		789	0
He	gn ere				er is based on all inform	nation of which				
lt is :	unlawful rge a	Firm's name (o	or yours, if self-emplo	oved)				PTIN		
	se's/RDP's									
spou	t tax return?	Firm's address	F)				•	FEIN		_
spou signa Join	instructions)									
spou signa Join		Do you want			cuss this tax return wit	th us? See inst		Yes Number	lo	- 0
spou signa Join		Print Third Pa	arty Designee a re							

## FOR ADDITIONAL HELP

Toll free phone number 1-800-852-5711

Internet ftb.ca.gov

