540NR

Nonresident
Part-Year Resident
Step by Step Example

SCENARIO

Sandy Eggo

Citizen of Pandora
Arrived in California on 7/1/2021
Spent the remainder of 2021 in CA
Filing a 1040NR tax return for 2021
Single

Sandy has the following income for 2021 :

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 7/1/2021 **$8,000**
Interest Income **$500**

☐ Check here if this is an AMENDED return.

Fiscal year filers only: Enter month of year end: month_____ year 2022

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	A
SANDY		**EGGO**		**1 2 3-4 5 -6 7 8 9**	
If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	R

Additional information (see instructions)

PBA code

Street address (number and street) or PO box | Apt. no/ste. no. | PMB/private mailbox

RP

City (If you have a foreign address, see instructions) | State | ZIP code

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

Date of Birth

Your DOB (mm/dd/yyyy) ● | Spouse's/RDP's DOB (mm/dd/yyyy) ●

Prior Name

Your prior name (see instructions) ● | Spouse's/RDP's prior name (see instructions) ●

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

Filing Status

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

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

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

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

See instructions.

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 number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 ☐ X $129 = ● $

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ● 8 ☐ X $129 = ● $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 ☐ X $129 = ● $

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

	Dependent 1	Dependent 2	Dependent 3
First Name	●	●	●
Last Name	●	●	●
SSN. See instructions.	●	●	●
Dependent's relationship to you	●	●	●

Total dependent exemptions . . . . ● 10 ☐ X $400 = ● $

333 3131213 Form 540NR 2021 **Side 1**

☐ Check here if this is an AMENDED return.

Fiscal year filers only: Enter month of year end: month_____ year 2022

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	
SANDY		**EGGO**		**1 2 3-4 5 -6 7 8 9**	**A**

If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	
					R

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
SAN DIEGO	**CA**	**92108**

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

Date of Birth

Your DOB (mm/dd/yyyy) ●

Spouse's/RDP's DOB (mm/dd/yyyy) ●

Prior Name

Your prior name (see instructions) ●

Spouse's/RDP's prior name (see instructions) ●

Filing Status

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

1 ☐ Single

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

2 ☐ Married/RDP filing jointly. See inst.

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

See instructions. _____

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

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

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

Whole dollars only

Exemptions

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8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ● 8 ☐ X $129 = ● $ _____

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 ☐ X $129 = ● $ _____

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

	Dependent 1	Dependent 2	Dependent 3
First Name ●			
Last Name ●			
SSN. See instructions. ●			
Dependent's relationship to you ●			

Total dependent exemptions . . . . ● 10 ☐ X $400 = ● $ _____

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM

540NR

☐ Check here if this is an AMENDED return.   Fiscal year filers only: Enter month of year end: month_____ year 2022

Your first name	Initial	Last name	Suffix	Your SSN or ITIN		A
SANDY		**EGGO**		**1 2 3-4 5 -6 7 8 9**		**R**

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

SAN DIEGO   **CA**   **92108**

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

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

Prior Name ● Your prior name (see instructions)   ● Spouse's/RDP's prior name (see instructions)

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

Filing Status

1 ☐ Single

2 ☐ Married/RDP filing jointly. See inst.

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

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

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

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 number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 ☐ X $129 = ● $

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9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 ☐ X $129 = ● $

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

	Dependent 1	Dependent 2	Dependent 3
First Name	●	●	●
Last Name	●	●	●
SSN. See instructions.	●	●	●
Dependent's relationship to you	●	●	●

Total dependent exemptions . . . . ● 10 ☐ X $400 = ● $

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM

540NR

☐ Check here if this is an AMENDED return.　　　Fiscal year filers only: Enter month of year end: month_____ year 2022

Your first name	Initial	Last name	Suffix	Your SSN or ITIN
SANDY		**EGGO**		**1 2 3-4 5 -6 7 8 9**

A

If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN

R

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
SAN DIEGO	**CA**	**92108**

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

Date of Birth

Your DOB (mm/dd/yyyy)	Spouse's/RDP's DOB (mm/dd/yyyy)
● **0 5/2 2/1 9 8 9**	●

Prior Name

Your prior name (see instructions)	Spouse's/RDP's prior name (see instructions)
●	●

Filing Status

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

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

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

See instructions. [_____]

⭐ 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here [_____]

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

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

Whole dollars only

Exemptions

7　**Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 ☐ X $129 = ● $ [_____]

8　**Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ● 8 ☐ X $129 = ● $ [_____]

9　**Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 ☐ X $129 = ● $ [_____]

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

	Dependent 1	Dependent 2	Dependent 3
First Name	●	●	●
Last Name	●	●	●
SSN. See instructions.	●	●	●
Dependent's relationship to you	●	●	●

Total dependent exemptions . . . . ● 10 [____] X $400 = ● $ [_____]

California Nonresident or Part-Year Resident Income Tax Return

CALIFORNIA FORM

540NR

☐ Check here if this is an AMENDED return.

Fiscal year filers only: Enter month of year end: month_____ year 2022

Your first name	Initial	Last name	Suffix	Your SSN or ITIN		A
SANDY		**EGGO**		**1 2 3-4 5 -6 7 8 9**		

If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	R

Additional information (see instructions)

PBA code

RP

Street address (number and street) or PO box

1122 OCEAN DRIVE

Apt. no/ste. no.

PMB/private mailbox

City (If you have a foreign address, see instructions)

SAN DIEGO

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

Foreign country name

Foreign province/state/county

Foreign postal code

Date of Birth

Your DOB (mm/dd/yyyy)
● **0 5/2 2/1 9 8 9**

Spouse's/RDP's DOB (mm/dd/yyyy)
●

Prior Name

Your prior name (see instructions)
●

Spouse's/RDP's prior name (see instructions)
●

Filing Status

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

1 ☑ Single

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

2 ☐ Married/RDP filing jointly. See inst.

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

See instructions. _____

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

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

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

Whole dollars only

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ● 7 **1** X $129 = ● $ **129**

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ● 8 ☐ X $129 = ● $

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 ☐ X $129 = ● $

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

	Dependent 1	Dependent 2	Dependent 3
First Name	●	●	●
Last Name	●	●	●
SSN. See instructions.	●	●	●
Dependent's relationship to you	●	●	●

Total dependent exemptions . . . . ● 10 ☐ X $400 = ● $

Next:

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

See Handout Schedule CA (540NR)

SCENARIO

Sandy Eggo

Citizen of Pandora
Arrived in California on 7/1/2021
Spent the remainder of 2021 in CA
Filing a 1040NR tax return for 2021
Filing Status - Single

Sandy has the following income for 2021:

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**

TAXABLE YEAR
2021

California Adjustments —
Nonresidents or Part-Year Residents

SCHEDULE
CA (540NR)

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

Name(s) as shown on tax return
SANDY EGGO

SSN or ITIN
1 2 3 4 5 6 7 8 9

Part I   Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.

During 2021:

1 My California (CA) Residency (Check one)

a Myself: ⊙ ___ Nonresident ⊙ ___ Part-Year Resident ⊙ ___ Resident   **b** Spouse: ⊙ ___ Nonresident ⊙ ___ Part-Year Resident ⊙ ___ Resident

	Yourself	Spouse/RDP
2 a I was domiciled in (enter two letter code, see instructions) .... ⊙	___ ___	⊙ ___ ___
b I was in the military and stationed in (enter two letter code)................. ⊙	___ ___	⊙ ___ ___
3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ... ⊙	___ ___ __/__/_____	⊙ ___ ___ __/__/_____
4 I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) . ⊙	___ ___ __/__/_____	⊙ ___ ___ __/__/_____
5 I was a CA nonresident the entire year (enter state of residence)................. ⊙	___ ___	⊙ ___ ___
6 The number of days I spent in CA for any purpose was: .... ⊙	_____	⊙ _____
7 I owned a home/property in CA (enter Y for Yes, N for No) .... ⊙	___	⊙ ___
8 **Before 2021:** I was a CA resident for the period of .... ⊙ __/__/_____ –	⊙ __/__/_____ –
	⊙ __/__/_____	⊙ __/__/_____

Part II   Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C..... **1**	⊙	⊙	⊙	⊙	⊙
2 Taxable interest. **a** ⊙ _____ .. **2b**	⊙	⊙	⊙	⊙	⊙
3 Ordinary dividends. See instructions. **a** ⊙ _____ **3b**	⊙	⊙	⊙	⊙	⊙
4 IRA distributions. See instructions. **a** ⊙ _____ **4b**	⊙	⊙	⊙	⊙	⊙
5 Pensions and annuities. See instructions. **a** ⊙ _____ ... **5b**	⊙	⊙	⊙	⊙	⊙
6 Social security benefits. **a** ⊙ _____ **6b**	⊙	⊙			
7 Capital gain or (loss). See instructions ... **7**	⊙	⊙	⊙	⊙	⊙
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes............... **1**	⊙	⊙			
2a Alimony received. See instructions....... **2a**	⊙		⊙	⊙	⊙
3 Business income or (loss). See instructions.. **3**	⊙	⊙	⊙	⊙	⊙
4 Other gains or (losses) **4**	⊙	⊙	⊙	⊙	⊙
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc **5**	⊙	⊙	⊙	⊙	⊙
6 Farm income or (loss) **6**	⊙	⊙	⊙	⊙	⊙
7 Unemployment compensation **7**	⊙	⊙			

TAXABLE YEAR

2021

SCHEDULE

California Adjustments —
Nonresidents or Part-Year Residents

CA (540NR)

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

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

Part I **Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.**

During 2021:

1 My California (CA) Residency (Check one)

  a Myself: ⊙ ___ Nonresident ⊙ √ Part-Year Resident ⊙ ___ Resident   **b** Spouse: ⊙ ___ Nonresident ⊙ ___ Part-Year Resident ⊙ ___ Resident

		Yourself		Spouse/RDP
2	**a** I was domiciled in (enter two letter code, see instructions) . . . . ⊙	**FC**	⊙	__ __
	b I was in the military and stationed in (enter two letter code). . . . . ⊙		⊙	__ __
3	I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) . . . ⊙ **FC 07/01/2020**		⊙ __ __ __ __/__ __/__ __ __ __	
4	I became a CA nonresident (enter new state of residence and date (mm/dd/yyyy) of move) . ⊙ __ __ __ __/__ __/__ __ __ __		⊙ __ __ __ __/__ __/__ __ __ __	
5	I was a CA nonresident the entire year (enter state of residence). . . . . ⊙		⊙	__ __
6	The number of days I spent in CA for any purpose was: . . . . ⊙	**1 8 4**	⊙	__ __ __
7	I owned a home/property in CA (enter Y for Yes, N for No) . . . . ⊙	**N**	⊙	__
8	**Before 2021:** I was a CA resident for the period of . . . . ⊙ __ __/__ __/__ __ __ __ −		⊙ __ __/__ __/__ __ __ __ −	
	⊙ __ __/__ __/__ __ __ __		⊙ __ __/__ __/__ __ __ __	

Part II **Income Adjustment Schedule**	**A**	**B**	**C**	**D**	**E**
Section A — Income from federal Form 1040 or 1040-SR	**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts** **Using CA Law** **As If You Were a** **CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C. **1**	⊙	⊙	⊙	⊙	⊙
2 Taxable interest. **a** ⊙ _____ . . **2b**	⊙	⊙	⊙	⊙	⊙
3 Ordinary dividends. See instructions. **a** ⊙ _____ **3b**	⊙	⊙	⊙	⊙	⊙
4 IRA distributions. See instructions. **a** ⊙ _____ **4b**	⊙	⊙	⊙	⊙	⊙
5 Pensions and annuities. See instructions. **a** ⊙ _____ . . . **5b**	⊙	⊙	⊙	⊙	⊙
6 Social security benefits. **a** ⊙ _____ **6b**	⊙	⊙			
7 Capital gain or (loss). See instructions . . . **7**	⊙	⊙	⊙	⊙	⊙
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes. **1**	⊙	⊙			
2a Alimony received. See instructions. **2a**	⊙		⊙	⊙	⊙
3 Business income or (loss). See instructions. . **3**	⊙	⊙	⊙	⊙	⊙
4 Other gains or (losses) **4**	⊙	⊙	⊙	⊙	⊙
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc **5**	⊙	⊙	⊙	⊙	⊙
6 Farm income or (loss) **6**	⊙	⊙	⊙	⊙	⊙
7 Unemployment compensation **7**	⊙	⊙			

SCENARIO

Sandy Eggo

Citizen of Pandora
Arrived in California on 7/1/2021
Spent the remainder of 2021 in CA
Filing a 1040NR tax return for 2021
Single

Sandy has the following income for 2021:

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 7/1/2021   **$8,000**
Interest Income   **$500**

California Adjustments —
Nonresidents or Part-Year Residents

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

Name(s) as shown on tax return

SANDY EGGO

SSN or ITIN

1 2 3 4 5 6 7 8 9

Part I **Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.**

During 2021:

1 My California (CA) Residency (Check one)

a Myself: ⊙ ___ Nonresident ⊙ √ Part-Year Resident ⊙ ___ Resident   **b** Spouse: ⊙ ___ Nonresident ⊙ ___ Part-Year Resident ⊙ ___ Resident

		Yourself	Spouse/RDP
2 **a** I was domiciled in (enter two letter code, see instructions) .... ⊙	**FC** ⊙	__ __
b I was in the military and stationed in (enter two letter code)........................ ⊙	__ __ ⊙	__ __

3 I became a CA resident (enter state of prior residence and date (mm/dd/yyyy) of move) ... ⊙ **FC** **07/01/2020** ⊙ __ __ __ __/__ __/__ __ __ __

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

5 I was a CA nonresident the entire year (enter state of residence)..................... ⊙ ⊙ __ __

6 The number of days I spent in CA for any purpose was: .... ⊙ **184** ⊙ __ __ __

7 I owned a home/property in CA (enter Y for Yes, N for No) .... ⊙ **N** ⊙ __

8 **Before 2021:** I was a CA resident for the period of .... ⊙ __ __/__ __/__ __ __ __ − ⊙ __ __/__ __/__ __ __ __ −

⊙ __ __/__ __/__ __ __ __ ⊙ __ __/__ __/__ __ __ __

Part II **Income Adjustment Schedule**	A	B	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C..... **1**	⊙	⊙	⊙	⊙	⊙
2 Taxable interest. **a** ⊙ _____ .. **2b**	⊙	⊙	⊙	⊙	⊙
3 Ordinary dividends. See instructions. **a** ⊙ _____ **3b**	⊙	⊙	⊙	⊙	⊙
4 IRA distributions. See instructions. **a** ⊙ _____ **4b**	⊙	⊙	⊙	⊙	⊙
5 Pensions and annuities. See instructions. **a** ⊙ _____ ... **5b**	⊙	⊙	⊙	⊙	⊙
6 Social security benefits. **a** ⊙ _____ **6b**	⊙	⊙			
7 Capital gain or (loss). See instructions ... **7**	⊙	⊙	⊙	⊙	⊙
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes................ **1**	⊙	⊙			
2a Alimony received. See instructions....... **2a**	⊙		⊙	⊙	⊙
3 Business income or (loss). See instructions.. **3**	⊙	⊙	⊙	⊙	⊙
4 Other gains or (losses) **4**	⊙	⊙	⊙	⊙	⊙
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc............. **5**	⊙	⊙	⊙	⊙	⊙
6 Farm income or (loss) **6**	⊙	⊙	⊙	⊙	⊙
7 Unemployment compensation **7**	⊙	⊙			

TAXABLE YEAR
2021

California Adjustments —
Nonresidents or Part-Year Residents

SCHEDULE

CA (540NR)

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

Name(s) as shown on tax return	SSN or ITIN
SANDY EGGO	**1 2 3 4 5 6 7 8 9**

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.

During 2021:

Reported for IRS $25,000

California wages $50,000
Pandoran wages $ 8,000
Total $58,000

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

b Spouse: ⊙ ___ Nonresident ⊙ ___ Part-Year Resident ⊙ ___ Resident

	Yourself	Spouse/RDP
.... ⊙	**FC** ⊙	__ __
.... ⊙	⊙	__ __
ove) ... ⊙ **FC 07/01/2020** ⊙ __ __/__ __/____		
f move) . ⊙ __ __ __/__ __/____ ⊙ __ __ __/__ __/____		
.... ⊙	⊙	__ __
.... ⊙	**1 8 4** ⊙	___ __
.... ⊙	**N** ⊙	__
.... ⊙ __ __/__ __/____ −	⊙ __ __/__ __/____ −	
.... ⊙ __ __/__ __/____	⊙ __ __/__ __/____	

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C..... **1**	⊙ **25,000**	⊙	⊙ **33,000**	⊙ **58,000**	⊙ **50,000**
2 Taxable interest. **a** ⊙ _____ .. **2b**	⊙	⊙	⊙	⊙	⊙ _
3 Ordinary dividends. See instructions. **a** ⊙ _____ **3b**	⊙	⊙	⊙	⊙	⊙
4 IRA distributions. See instructions. **a** ⊙ _____ **4b**	⊙	⊙	⊙	⊙	⊙
5 Pensions and annuities. See instructions. **a** ⊙ _____ ... **5b**	⊙	⊙	⊙	⊙	⊙
6 Social security benefits. **a** ⊙ _____ **6b**	⊙	⊙			
7 Capital gain or (loss). See instructions ... **7**	⊙	⊙	⊙	⊙	⊙
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes............... **1**	⊙	⊙			
2a Alimony received. See instructions....... **2a**	⊙		⊙	⊙	⊙
3 Business income or (loss). See instructions.. **3**	⊙	⊙	⊙	⊙	⊙
4 Other gains or (losses) **4**	⊙	⊙	⊙	⊙	⊙
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc............. **5**	⊙	⊙	⊙	⊙	⊙
6 Farm income or (loss) **6**	⊙	⊙	⊙	⊙	⊙
7 Unemployment compensation **7**	⊙	⊙			

SCENARIO

Sandy Eggo

Citizen of Pandora
Arrived in California on 7/1/2021
Spent the remainder of 2021 in CA
Filing a 1040NR tax return for 2021
Single

Sandy has the following income for 2021:

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 7/1/2021   **$8,000**
Interest Income   **$500**

TAXABLE YEAR
2021

**California Adjustments —
Nonresidents or Part-Year Residents**

SCHEDULE
CA (540NR)

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

Name(s) as shown on tax return
SANDY EGGO

SSN or ITIN
1 2 3 4 5 6 7 8 9

Part I Residency Information. Complete all lines that apply to you and your spouse/RDP for taxable year 2021.

During 2021:

Reported for IRS $25,000

California wages $50,000
Pandoran wages $ 8,000
Total $58,000

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

b Spouse: ⦿ ___ Nonresident ⦿ ___ Part-Year Resident ⦿ ___ Resident

	Yourself	Spouse/RDP
.... ⦿	**FC**	⦿ ___
.... ⦿		⦿ ___
ove) ... ⦿	**FC 07 01 2020**	⦿ __ __/__ /____
f move) . ⦿	__ __/__ /____	⦿ __ __/__ /____
.... ⦿		⦿ ___
.... ⦿	**1 8 4**	⦿ ___
.... ⦿	**N**	⦿ ___
.... ⦿ __ /__ /____ -		⦿ __ /__ /____ -
.... ⦿ __ /__ /____		⦿ __ /__ /____

Part II Income Adjustment Schedule

Section A — Income from federal Form 1040 or 1040-SR		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C.....	1	⦿ **25,000**	⦿	⦿ **33,000**	⦿ **58,000**	⦿ **50,000**
2 Taxable interest. a ⦿ _____ ..	2b	⦿ **0**	⦿	⦿ **500**	⦿ **500**	⦿ **_ 250**
3 Ordinary dividends. See instructions. a ⦿ _____	3b	⦿	⦿	⦿	⦿	⦿
4 IRA distributions. See instructions. a ⦿ _____	4b	⦿	⦿	⦿	⦿	⦿
5 Pensions and annuities. See instructions. a ⦿ _____ ...	5b	⦿	⦿	⦿	⦿	⦿
6 Social security benefits. a ⦿ _____	6b	⦿	⦿			⦿
7 Capital gain or (loss). See instructions ...	7	⦿	⦿			⦿
Section B — Additional Income from federal Schedule 1 (Form 1040)						
1 Taxable refunds, credits, or offsets of state and local income taxes...............	1	⦿	⦿			
2a Alimony received. See instructions.......	2a	⦿		⦿	⦿	
3 Business income or (loss). See instructions..	3	⦿	⦿	⦿	⦿	
4 Other gains or (losses)	4	⦿	⦿	⦿	⦿	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc.............	5	⦿	⦿	⦿	⦿	⦿
6 Farm income or (loss)	6	⦿	⦿	⦿	⦿	⦿
7 Unemployment compensation	7	⦿	⦿			

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

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

Section B — Additional Income Continued		A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
8 Other income:						
a Federal net operating loss	**8a**	⊙		⊙	⊙	⊙
b Gambling income	**8b**	⊙	⊙		⊙	⊙
c Cancellation of debt	**8c**	⊙		⊙	⊙	⊙
d Foreign earned income exclusion from federal Form 2555	**8d**	⊙		⊙	⊙	⊙
e Taxable Health Savings Account distribution	**8e**	⊙	⊙			
f Alaska Permanent Fund dividends	**8f**	⊙			⊙	⊙
g Jury duty pay	**8g**	⊙			⊙	⊙
h Prizes and awards	**8h**	⊙			⊙	⊙
i Activity not engaged in for profit income	**8i**	⊙			⊙	⊙
j Stock options	**8j**	⊙			⊙	⊙
k Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	**8k**	⊙			⊙	⊙
l Olympic and Paralympic medals and USOC prize money	**8l**	⊙			⊙	⊙
m IRC Section 951(a) inclusion	**8m**	⊙	⊙			
n IRC Section 951A(a) inclusion	**8n**	⊙	⊙			
o IRC Section 461(l) excess business loss adjustment	**8o**	⊙		⊙	⊙	⊙
p Taxable distributions from an ABLE account	**8p**	⊙			⊙	⊙
z Other income. List type and amount. ⊙ _____	**8z**	⊙	⊙	⊙	⊙	⊙
9 a Total other income. Add lines 8a through 8z	**9a**	⊙	⊙	⊙	⊙	⊙
b1 Disaster loss deduction from form FTB 3805V	**9b1**		⊙		⊙	⊙
b2 NOL deduction from form FTB 3805V	**9b2**		⊙		⊙	⊙
b3 NOL from form FTB 3805Z, FTB 3807, or FTB 3809	**9b3**		⊙		⊙	⊙
b4 Student loan discharged due to closure of a for-profit school	**9b4**	⊙	⊙		⊙	⊙
10 Total. Combine Section A, line 1 through line 7, and Section B, line 1 through line 7, line 9a and line 9b1 through line 9b4 (as applicable) in each column. See instructions. Go to Section C	**10**	⊙ **25,000**	⊙ **0**	⊙ **33,500**	⊙ **58,500**	⊙ **50,250**

Section C — Adjustments to Income *Continued*	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25 Total other adjustments. Add lines 24a through 24z 25	⊙	⊙	⊙	⊙	⊙
26 Add line 11 through line 23 and line 25 in each column, A through E 26	⊙	⊙	⊙	⊙	⊙
27 **Total.** Subtract line 26 from line 10 in each column, A through E. See instructions. . . . 27	⊙ **25,000**	⊙	⊙ **33,500**	⊙ **58,500**	⊙ **50,250**

Part III   Adjustments to Federal Itemized Deductions

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

	A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses . . . . ⊙ _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . ⊙ _____ 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	⊙		⊙
Taxes You Paid			
5a State and local income tax or general sales taxes. 5a	⊙	⊙	
5b State and local real estate taxes 5b	⊙		
5c State and local personal property taxes 5c	⊙		
5d Add line 5a through line 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 5e	⊙	⊙	⊙
6 Other taxes. List type ⊙ _____ 6	⊙	⊙	⊙
7 Add line 5e and line 6. 7	⊙	⊙	⊙
Interest You Paid			
8a Home mortgage interest and points reported to you on federal Form 1098 . . . . 8a	⊙		⊙
8b Home mortgage interest not reported to you on federal Form 1098. . . . . 8b	⊙		⊙
8c Points not reported to you on federal Form 1098. . . . . 8c	⊙		⊙
8d Mortgage insurance premiums. 8d	⊙	⊙	
8e Add line 8a through line 8d. 8e	⊙	⊙	⊙
9 Investment interest. 9	⊙	⊙	⊙
10 Add line 8e and line 9. 10	⊙	⊙	⊙
Gifts to Charity			
11 Gifts by cash or check 11	⊙	⊙	⊙
12 Other than by cash or check. 12	⊙	⊙	⊙
13 Carryover from prior year. 13	⊙	⊙	⊙
14 Add line 11 through line 13 14	⊙	⊙	⊙
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions 15	⊙	⊙	⊙
Other Itemized Deductions			
16 Other—from list in federal instructions 16	⊙	⊙	⊙
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	⊙	⊙	⊙
18 **Total.** Combine line 17 column A less column B plus column C . . . . ⊙ 18			☐

22222		a Employee's social security number 123-45-6789	OMB No. 1545-0008		

b Employer identification number (EIN) 33-0000000

	1 Wages, tips, other compensation 25,000	2 Federal income tax withheld

c Employer's name, address, and ZIP code

Research Institute

La Jolla, CA 92037

3 Social security wages	4 Social security tax withheld
5 Medicare wages and tips	6 Medicare tax withheld
7 Social security tips	8 Allocated tips

d Control number

9 Advance EIC payment	10 Dependent care benefits

e Employee's first name and initial   Last name   Suff.

Sandy Eggo

1122 Ocean Drive

San Diego, CA 92108

11 Nonqualified plans	12a Code
13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
14 Other	12c Code
	12d Code

f Employee's address and ZIP code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
CA	123-45-6789	30,000	2,446			

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

2021

Department of the Treasury—Internal Revenue Service

During 2021, Sandy donated $75 to The Puppy Program.

Total Itemized Deductions:

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

Section C — Adjustments to Income Continued	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25 Total other adjustments. Add lines 24a through 24z **25**	⊙	⊙	⊙	⊙	⊙
26 Add line 11 through line 23 and line 25 in each column, A through E **26**	⊙	⊙	⊙	⊙	⊙
27 **Total.** Subtract line 26 from line 10 in each column, A through E. See instructions. . . . **27**	⊙ **25,000**	⊙	⊙ **33,500**	⊙ **58,500**	⊙ **50,250**

Part III Adjustments to Federal Itemized Deductions

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

		A Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses See instructions.				
1	Medical and dental expenses . . . . ⊙ _____ **1**			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 . . ⊙ _____ **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**	⊙		⊙
Taxes You Paid				
5a	State and local income tax or general sales taxes **5a**	⊙ **2,446**	⊙	
5b	State and local real estate taxes **5b**	⊙		
5c	State and local personal property taxes **5c**	⊙		
5d	Add line 5a through line 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 **5e**	⊙	⊙	⊙
6	Other taxes. List type ⊙ _____ **6**	⊙	⊙	⊙
7	Add line 5e and line 6 . . . . **7**	⊙	⊙	⊙
Interest You Paid				
8a	Home mortgage interest and points reported to you on federal Form 1098 . . . . **8a**	⊙		⊙
8b	Home mortgage interest not reported to you on federal Form 1098 . . . . **8b**	⊙		⊙
8c	Points not reported to you on federal Form 1098 . . . . **8c**	⊙		⊙
8d	Mortgage insurance premiums **8d**	⊙	⊙	
8e	Add line 8a through line 8d **8e**	⊙	⊙	⊙
9	Investment interest **9**	⊙	⊙	⊙
10	Add line 8e and line 9 . . . . **10**	⊙	⊙	⊙
Gifts to Charity				
11	Gifts by cash or check **11**	⊙ **75**	⊙	⊙
12	Other than by cash or check **12**	⊙	⊙	⊙
13	Carryover from prior year **13**	⊙	⊙	⊙
14	Add line 11 through line 13 . . . . **14**	⊙ **75**	⊙	⊙
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions **15**	⊙	⊙	⊙
Other Itemized Deductions				
16	Other—from list in federal instructions **16**	⊙	⊙	⊙
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C **17**	⊙ **2,521**	⊙	⊙

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

		A	B	C	D	E
Section C — Adjustments to Income Continued		**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts** **Using CA Law** **As If You Were a** **CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25	Total other adjustments. Add lines 24a through 24z **25**	⊙	⊙	⊙	⊙	⊙
26	Add line 11 through line 23 and line 25 in each column, A through E **26**	⊙	⊙	⊙	⊙	⊙
27	**Total.** Subtract line 26 from line 10 in each column, A through E. See instructions. . . . **27**	⊙ **25,000**	⊙	⊙ **33,500**	⊙ **58,500**	⊙ **50,250**

Part III Adjustments to Federal Itemized Deductions

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

		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.				
1	Medical and dental expenses . . . . ⊙ _____ **1**			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 . . ⊙ _____ **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**	⊙		⊙
Taxes You Paid				
5a	State and local income tax or general sales taxes. **5a**	⊙ **2,446**	⊙ **2,446**	
5b	State and local real estate taxes **5b**	⊙		
5c	State and local personal property taxes **5c**	⊙		
5d	Add line 5a through line 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. **5e**	⊙	⊙	⊙
6	Other taxes. List type ⊙ _____ **6**	⊙	⊙	⊙
7	Add line 5e and line 6. . . . . **7**	⊙	⊙	⊙
Interest You Paid				
8a	Home mortgage interest and points reported to you on federal Form 1098. . . . . **8a**	⊙		⊙
8b	Home mortgage interest not reported to you on federal Form 1098. . . . . **8b**	⊙		⊙
8c	Points not reported to you on federal Form 1098. . . . . **8c**	⊙		⊙
8d	Mortgage insurance premiums. **8d**	⊙	⊙	
8e	Add line 8a through line 8d. **8e**	⊙	⊙	⊙
9	Investment interest. **9**	⊙	⊙	⊙
10	Add line 8e and line 9. . . . . **10**	⊙	⊙	⊙
Gifts to Charity				
11	Gifts by cash or check **11**	⊙ **75**	⊙	⊙
12	Other than by cash or check. **12**	⊙	⊙	⊙
13	Carryover from prior year. **13**	⊙	⊙	⊙
14	Add line 11 through line 13 . . . . **14**	⊙ **75**	⊙	⊙
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions **15**	⊙	⊙	⊙
Other Itemized Deductions				
16	Other—from list in federal instructions **16**	⊙	⊙	⊙
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C **17**	⊙ **2,521**	⊙ **2,446**	⊙
18	**Total.** Combine line 17 column A less column B plus column C . . . . ⊙ **18**			**75**

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. . . . . ⊙ **20**

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

22 Add line 19 through line 21 . . . . ⊙ **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . ⊙ **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. ⊙ _____ . . . . . . ⊙ **27**

28 Combine line 26 and line 27. . . . . ⊙ **28**

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

    Single or married/RDP filing separately **$212,288**

    Head of household **$318,437**

    Married/RDP filing jointly or qualifying widow(er) **$424,581**

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

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

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

    Single or married/RDP filing separately. See instructions. **$4,803**

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

Part IV   California Taxable Income

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

2   Enter your deductions from line 30 . . . . ⊙ **2**

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

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

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

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
Section C — Adjustments to Income *Continued*					
25 Total other adjustments. Add lines 24a through 24z 25	⊙	⊙	⊙	⊙	⊙
26 Add line 11 through line 23 and line 25 in each column, A through E 26	⊙	⊙	⊙	⊙	⊙
27 **Total.** Subtract line 26 from line 10 in each column, A through E. See instructions.... 27	⊙ **25,000**	⊙	⊙ **33,500**	⊙ **58,500**	⊙ **50,250**

Part III Adjustments to Federal Itemized Deductions

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

		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.				
1	Medical and dental expenses .... ⊙ _____ 1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 .. ⊙ _____ 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	⊙		⊙
Taxes You Paid				
5a	State and local income tax or general sales taxes................................ 5a	⊙	⊙	
5b	State and local real estate taxes 5b	⊙		
5c	State and local personal property taxes 5c	⊙		
5d	Add line 5a through line 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 5e	⊙	⊙	⊙
6	Other taxes. List type ⊙ _____ 6	⊙	⊙	⊙
7	Add line 5e and line 6... 7	⊙	⊙	⊙
Interest You Paid				
8a	Home mortgage interest and points reported to you on federal Form 1098........... 8a	⊙		⊙
8b	Home mortgage interest not reported to you on federal Form 1098................. 8b	⊙		⊙
8c	Points not reported to you on federal Form 1098............................... 8c	⊙		⊙
8d	Mortgage insurance premiums... 8d	⊙	⊙	
8e	Add line 8a through line 8d... 8e	⊙	⊙	⊙
9	Investment interest.. 9	⊙	⊙	⊙
10	Add line 8e and line 9... 10	⊙	⊙	⊙
Gifts to Charity				
11	Gifts by cash or check 11	⊙	⊙	⊙
12	Other than by cash or check... 12	⊙	⊙	⊙
13	Carryover from prior year... 13	⊙	⊙	⊙
14	Add line 11 through line 13 14	⊙	⊙	⊙
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions 15	⊙	⊙	⊙
Other Itemized Deductions				
16	Other—from list in federal instructions 16	⊙	⊙	⊙
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	⊙	⊙	⊙

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. .... ⊙ **20** [ ]

21 Other expenses- investment, safe deposit box, etc. List type ⊙ _____ ⊙ **21** [ ]

22 Add line 19 through line 21 .... ⊙ **22** [ ]

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

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

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0. .... ⊙ **25** [ ]

26 **Total Itemized Deductions.** Add line 18 and line 25. .... ⊙ **26** [**75**]

27 Other adjustments. See instructions. Specify. ⊙ _____ ...... ⊙ **27** [ ]

28 Combine line 26 and line 27. .... ⊙ **28** [ ]

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

      Single or married/RDP filing separately **$212,288**

      Head of household **$318,437**

      Married/RDP filing jointly or qualifying widow(er) **$424,581**

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

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

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

      Single or married/RDP filing separately. See instructions. **$4,803**

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

Part IV California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E .... ⊙ **1** **50,250**

2 Enter your deductions from line 30 .... ⊙ **2** _**4,803**_

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

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

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. .... ⊙ **20** [ ]

21 Other expenses- investment, safe deposit box, etc. List type ⊙ _____ ⊙ **21** [ ]

22 Add line 19 through line 21 .... ⊙ **22** [ ]

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0...................... ⊙ **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. ⊙ _____ ...... ⊙ **27** [ ]

28 Combine line 26 and line 27. .... ⊙ **28** [ ]

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

   Single or married/RDP filing separately **$212,288**

   Head of household **$318,437**

   Married/RDP filing jointly or qualifying widow(er) **$424,581**

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

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

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

   Single or married/RDP filing separately. See instructions............... **$4,803**

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

Part IV California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E .... ⊙ **1** **50,250**

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

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

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

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

	A	B	C	D	E
Section C — Adjustments to Income Continued	**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25 Total other adjustments. Add lines 24a through 24z **25**	⊙	⊙	⊙	⊙	⊙
26 Add line 11 through line 23 and line 25 in each column, A through E **26**	⊙	⊙	⊙	⊙	⊙
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions **27**	⊙ **25,000**	⊙	⊙ **33,500**	⊙ **58,500**	⊙ **50,250**

Part III Adjustments to Federal Itemized Deductions

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

	A Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses . . . . ⊙ _____ **1**			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . ⊙ _____ **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**	⊙		⊙
Taxes You Paid			
5a State and local income tax or general sales taxes **5a**	⊙	⊙	
5b State and local real estate taxes **5b**	⊙		
5c State and local personal property taxes **5c**	⊙		
5d Add line 5a through line 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 **5e**	⊙	⊙	⊙
6 Other taxes. List type ⊙ _____ **6**	⊙	⊙	⊙
7 Add line 5e and line 6 . . . . **7**	⊙	⊙	⊙
Interest You Paid			
8a Home mortgage interest and points reported to you on federal Form 1098 . . . . **8a**	⊙		⊙
8b Home mortgage interest not reported to you on federal Form 1098 . . . . **8b**	⊙		⊙
8c Points not reported to you on federal Form 1098 . . . . **8c**	⊙		⊙
8d Mortgage insurance premiums **8d**	⊙	⊙	
8e Add line 8a through line 8d **8e**	⊙	⊙	⊙
9 Investment interest **9**	⊙	⊙	⊙
10 Add line 8e and line 9 . . . . **10**	⊙	⊙	⊙
Gifts to Charity			
11 Gifts by cash or check **11**	⊙	⊙	⊙
12 Other than by cash or check **12**	⊙	⊙	⊙
13 Carryover from prior year **13**	⊙	⊙	⊙
14 Add line 11 through line 13 . . . . **14**	⊙	⊙	⊙
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions **15**	⊙	⊙	⊙
Other Itemized Deductions			
16 Other—from list in federal instructions **16**	⊙	⊙	⊙
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C **17**	⊙	⊙	⊙

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

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. . . . . ⊙ **20**

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

22 Add line 19 through line 21 . . . . ⊙ **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

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

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

26 **Total Itemized Deductions.** Add line 18 and line 25. . . . . ⊙ **26**   **75**

27 Other adjustments. See instructions. Specify. ⊙ _____ . . . . . . ⊙ **27**

28 Combine line 26 and line 27. . . . . ⊙ **28**

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

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

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

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

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

   Single or married/RDP filing separately. See instructions. **$4,803**
   Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **$9,606** . . . . ⊙ **30**   **4,803**

Part IV   California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E . . . . ⊙ **1**   **50,250**
2 Enter your deductions from line 30. . . . . ⊙ **2**   **4,803**
3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal
   to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . ⊙ **3**   __ . __ __ __ __
4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . ⊙ **4** _____
5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
   zero, enter -0- . . . . ⊙ **5** _____

50,250/58,500

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. . . . . ⊙ **20** ☐

21 Other expenses- investment, safe deposit box, etc. List type ⊙ _____ ⊙ **21** ☐

22 Add line 19 through line 21 . . . . ⊙ **22** ☐

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

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

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

26 **Total Itemized Deductions.** Add line 18 and line 25. . . . . ⊙ **26** ☐ **75**

27 Other adjustments. See instructions. Specify. ⊙ _____ . . . . . . ⊙ **27** ☐

28 Combine line 26 and line 27. . . . . ⊙ **28** ☐

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

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

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

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

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

Single or married/RDP filing separately. See instructions. $4,803
Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . $9,606 . . . . ⊙ **30** ☐ **4,803**

Part IV   California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E . . . . ⊙ **1** **50,250**
2 Enter your deductions from line 30 . . . . ⊙ **2** **4,803**
3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal
to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . ⊙ **3** **0** . **8590**
4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . ⊙ **4** **4,126**
5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
zero, enter -0- . . . . ⊙ **5** _____

4,803 x .8590

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. . . . . ⊙ **20**

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

22 Add line 19 through line 21 . . . . ⊙ **22**

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

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

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

26 **Total Itemized Deductions.** Add line 18 and line 25. . . . . ⊙ **26** | 75

27 Other adjustments. See instructions. Specify. ⊙ _____ . . . . ⊙ **27**

28 Combine line 26 and line 27. . . . . ⊙ **28**

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

    Single or married/RDP filing separately **$212,288**

    Head of household **$318,437**

    Married/RDP filing jointly or qualifying widow(er) **$424,581**

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

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

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

    Single or married/RDP filing separately. See instructions. **$4,803**

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

Part IV   California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E . . . . ⊙ **1** 50,250

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

3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal
   to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . ⊙ **3** 0 . 8590

4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . ⊙ **4** 4,126

5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
   zero, enter -0- . . . . ⊙ **5** 46,124

☐ Check here if this is an AMENDED return.   Fiscal year filers only: Enter month of year end: month_____ year 2022

Your first name	Initial	Last name	Suffix	Your SSN or ITIN	A
SANDY		**EGGO**		**1 2 3-4 5 -6 7 8 9**	

If joint tax return, spouse's/RDP's first name	Initial	Last name	Suffix	Spouse's/RDP's SSN or ITIN	R

Additional information (see instructions)

PBA code

RP

Street address (number and street) or PO box
1122 OCEAN DRIVE
Apt. no/ste. no.
PMB/private mailbox

City (If you have a foreign address, see instructions)
SAN DIEGO
State **CA**
ZIP code **92108**

Foreign country name

Foreign province/state/county

Foreign postal code

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

Prior Name
Your prior name (see instructions)
●
Spouse's/RDP's prior name (see instructions)
●

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

Filing Status

1 ☑ Single

2 ☐ Married/RDP filing jointly. See inst.

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

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

5 ☐ Qualifying widow(er). Enter year spouse/RDP died. _____
See instructions. _____

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 number you enter in the box by the pre-printed dollar amount for that line.

Whole dollars only

Exemptions

7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. ⊙ 7 **1** X $129 = ⊙ $ **129**

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . ⊙ 8 ☐ X $129 = ⊙ $ _____

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2. See instructions. . . . . ● 9 ☐ X $129 = ⊙ $ _____

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

	Dependent 1	Dependent 2	Dependent 3
First Name	⊙	⊙	⊙
Last Name	⊙	⊙	⊙
SSN. See instructions.	●	●	●
Dependent's relationship to you	⊙	⊙	⊙

Total dependent exemptions . . . . ● 10 ☐ X $400 = ⊙ $ _____

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

11	**Exemption amount:** Add line 7 through line 10 .... ⊙ **11** $		**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 .... ● **12**		.00
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13**		.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .... ● **14**		.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions **15**		.00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .... ● **16**		.00
17	Adjusted gross income from all sources. Combine line 15 and line 16................. ● **17**		.00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction.** See instructions .... ● **18**		.00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .... ⊙ **19**		.00

CA Taxable Income

31	Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 .... ● **31**		.00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... ● **32**		.00
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... ● **35**		.00
36	CA Tax Rate. Divide line 31 by line 19........................ ⊙ **36**		.
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36 .... ⊙ **37**		.00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000................................. ⊙ **38**		.
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39**		.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... ⊙ **40**		.00
41	Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● **41**		.00
42	Add line 40 and line 41 .... ● **42**		.00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 .... ● **50**		.00
51	Credit for joint custody head of household. See instructions .... ● **51**		.00
52	Credit for dependent parent. See instructions.... ● **52**		.00
53	Credit for senior head of household. See instructions.............................. ● **53**		.00
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ⊙ **54**		.
55	Credit amount. See instructions .... ● **55**		.00

22222	**a** Employee's social security number	OMB No. 1545-0008		

b Employer identification number (EIN)	**1** Wages, tips, other compensation $30,000	**2** Federal income tax withheld

c Employer's name, address, and ZIP code **Research Institute** **La Jolla, Ca 92037**	**3** Social security wages	**4** Social security tax withheld
	5 Medicare wages and tips	**6** Medicare tax withheld
	7 Social security tips	**8** Allocated tips

d Control number	**9**	**10** Dependent care benefits

e Employee's first name and initial Last name Suff. **Sandy Eggo** **1122 Ocean Drive** **San Diego, Ca 92108**	**11** Nonqualified plans	**12a**
	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b**
	14 Other	**12c**
		12d

f Employee's address and ZIP code

15 State Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
CA	$30,000				

Form **W-2** Wage and Tax Statement

2 2021

Department of the Treasury—Internal Revenue Service

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

11	**Exemption amount:** Add line 7 through line 10 .... ⊙ **11** $	**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 .... ● **12**	**30,000**	.00
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13**		.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .... ● **14**		.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions **15**		.00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .... ● **16**		.00
17	Adjusted gross income from all sources. Combine line 15 and line 16.............. ● **17**		.00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● **18**		.00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .... ⊙ **19**		.00

CA Taxable Income

31	Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 .... ● **31**		.00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1................... ● **32**		.00
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5....................... ● **35**		.00
36	CA Tax Rate. Divide line 31 by line 19....................... ⊙ **36**	.	
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36........................ ⊙ **37**		.00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000................................ ⊙ **38**	.	
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39**		.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... ⊙ **40**		.00
41	Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● **41**		.00
42	Add line 40 and line 41 .... ● **42**		.00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506.................... ● **50**		.00
51	Credit for joint custody head of household. See instructions .... ● **51**		.00
52	Credit for dependent parent. See instructions.... ● **52**		.00
53	Credit for senior head of household. See instructions........................... ● **53**		.00
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ⊙ **54**	.	
55	Credit amount. See instructions .... ● **55**		.00

	A	B	C	D	E
Section C — Adjustments to Income Continued	**Federal Amounts** (taxable amounts from your federal tax return)	**Subtractions** See instructions (difference between CA & federal law)	**Additions** See instructions (difference between CA & federal law)	**Total Amounts Using CA Law As If You Were a CA Resident** (subtract col. B from col. A; add col. C to the result)	**CA Amounts** (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
25 Total other adjustments. Add lines 24a through 24z 25	⊙	⊙	⊙	⊙	⊙
26 Add line 11 through line 23 and line 25 in each column, A through E 26	⊙	⊙	⊙	⊙	⊙
27 **Total.** Subtract line 26 from line 10 in each column, A through E. See instructions. . . . 27	⊙ 25,000	⊙	⊙ 33,500	⊙ 58,500	⊙ 50,250

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

	A Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses . . . . ⊙ _____ 1			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . ⊙ _____ 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	⊙		⊙
Taxes You Paid			
5a State and local income tax or general sales taxes. 5a	⊙	⊙	
5b State and local real estate taxes 5b	⊙		
5c State and local personal property taxes 5c	⊙		
5d Add line 5a through line 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 5e	⊙	⊙	⊙
6 Other taxes. List type ⊙ _____. 6	⊙	⊙	⊙
7 Add line 5e and line 6. 7	⊙	⊙	⊙
Interest You Paid			
8a Home mortgage interest and points reported to you on federal Form 1098. . . . . 8a	⊙		⊙
8b Home mortgage interest not reported to you on federal Form 1098. . . . . 8b	⊙		⊙
8c Points not reported to you on federal Form 1098. . . . . 8c	⊙		⊙
8d Mortgage insurance premiums. 8d	⊙	⊙	
8e Add line 8a through line 8d. 8e	⊙	⊙	⊙
9 Investment interest. 9	⊙	⊙	⊙
10 Add line 8e and line 9. 10	⊙	⊙	⊙
Gifts to Charity			
11 Gifts by cash or check 11	⊙	⊙	⊙
12 Other than by cash or check. 12	⊙	⊙	⊙
13 Carryover from prior year. 13	⊙	⊙	⊙
14 Add line 11 through line 13 14	⊙	⊙	⊙
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions 15	⊙	⊙	⊙
Other Itemized Deductions			
16 Other—from list in federal instructions 16	⊙	⊙	⊙
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	⊙	⊙	⊙

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

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

11	**Exemption amount:** Add line 7 through line 10 . . . . ⊙ **11** $	**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 . . . . ● **12**	**30,000** . 00
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-⟶ **13**	**25,000** . 00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B . . . . ● **14**	. 00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions **15**	. 00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C . . . . ● **16**	. 00
17	Adjusted gross income from all sources. Combine line 15 and line 16 . . . . ● **17**	. 00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions . . . . ● **18**	. 00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- . . . . ⊙ **19**	. 00

CA Taxable Income

31	Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 . . . . ● **31**	. 00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 . . . . ● **32**	. 00
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5 . . . . ● **35**	. 00
36	CA Tax Rate. Divide line 31 by line 19 . . . . ⊙ **36** ___ . ___	
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36 . . . . ⊙ **37**	. 00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 . . . . ⊙ **38** ___ . ___	
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions . . . . ⊙ **39**	. 00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0- . . . ⊙ **40**	. 00
41	Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● **41**	. 00
42	Add line 40 and line 41 . . . . ● **42**	. 00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 . . . . ● **50**	. 00
51	Credit for joint custody head of household. See instructions . . . . ● **51**	. 00
52	Credit for dependent parent. See instructions . . . . ● **52**	. 00
53	Credit for senior head of household. See instructions . . . . ● **53**	. 00
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions . . . . ⊙ **54** ___ . ___	
55	Credit amount. See instructions . . . . ● **55**	. 00

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
Section C — Adjustments to Income Continued					
25 Total other adjustments. Add lines 24a through 24z 25	◉	◉	◉	◉	◉
26 Add line 11 through line 23 and line 25 in each column, A through E 26	◉	◉	◉	◉	◉
27 **Total.** Subtract line 26 from line 10 in each column, A through E. See instructions. . . . 27	◉ 25,000	◉ 0	◉ 33,500	◉ 58,500	◉ 50,250

Part III Adjustments to Federal Itemized Deductions

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

		A Federal Amounts (from federal Schedule A (Form 1040))	B Subtractions See instructions	C Additions See instructions
Medical and Dental Expenses See instructions.				
1	Medical and dental expenses . . . . ◉ _____ 1			
2	Enter amount from federal Form 1040 or 1040-SR, line 11 . . ◉ _____ 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	◉		◉
Taxes You Paid				
5a	State and local income tax or general sales taxes 5a	◉	◉	
5b	State and local real estate taxes 5b	◉		
5c	State and local personal property taxes 5c	◉		
5d	Add line 5a through line 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 5e	◉	◉	◉
6	Other taxes. List type ◉ _____ 6	◉	◉	◉
7	Add line 5e and line 6 7	◉	◉	◉
Interest You Paid				
8a	Home mortgage interest and points reported to you on federal Form 1098 . . . . 8a	◉		◉
8b	Home mortgage interest not reported to you on federal Form 1098 . . . . 8b	◉		◉
8c	Points not reported to you on federal Form 1098 . . . . 8c	◉		◉
8d	Mortgage insurance premiums 8d	◉	◉	
8e	Add line 8a through line 8d 8e	◉	◉	◉
9	Investment interest 9	◉	◉	◉
10	Add line 8e and line 9 10	◉	◉	◉
Gifts to Charity				
11	Gifts by cash or check 11	◉	◉	◉
12	Other than by cash or check 12	◉	◉	◉
13	Carryover from prior year 13	◉	◉	◉
14	Add line 11 through line 13 14	◉	◉	◉
Casualty and Theft Losses				
15	Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions 15	◉	◉	◉
Other Itemized Deductions				
16	Other—from list in federal instructions 16	◉	◉	◉
17	Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C 17	◉	◉	◉

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

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

11 Exemption amount: Add line 7 through line 10 .... ⊙ **11** $ | **129**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13** | **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, column B .... **14** | **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 27, column C .... ● **16** | .00

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

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

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

CA Taxable Income

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39** | .00

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

41 Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● **41** | .00

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

Special Credits

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

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

52 Credit for dependent parent. See instructions.... ● **52** | .00

53 Credit for senior head of household.
See instructions.................... ● **53** | .00

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

55 Credit amount. See instructions .... ● **55** | .00

	A Federal Amounts (taxable amounts from your federal tax return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
Section C — Adjustments to Income Continued					
25 Total other adjustments. Add lines 24a through 24z **25**	◉	◉	◉	◉	◉
26 Add line 11 through line 23 and line 25 in each column, A through E **26**	◉	◉	◉	◉	◉
27 Total. Subtract line 26 from line 10 in each column, A through E. See instructions. . . . **27**	◉ 25,000	◉ 0	◉ 33,500	◉ 58,500	◉ 50,250

Part III   Adjustments to Federal Itemized Deductions

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

	A Federal Amounts (from federal Schedule A (Form 1040))	**B** Subtractions See instructions	**C** Additions See instructions
Medical and Dental Expenses See instructions.			
1 Medical and dental expenses . . . . ◉ _____ **1**			
2 Enter amount from federal Form 1040 or 1040-SR, line 11 . . ◉ _____ **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**	◉		◉
Taxes You Paid			
5a State and local income tax or general sales taxes **5a**	◉	◉	
5b State and local real estate taxes **5b**	◉		
5c State and local personal property taxes **5c**	◉		
5d Add line 5a through line 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 **5e**	◉	◉	◉
6 Other taxes. List type ◉ _____ **6**	◉	◉	◉
7 Add line 5e and line 6 . . . . **7**	◉	◉	◉
Interest You Paid			
8a Home mortgage interest and points reported to you on federal Form 1098 . . . . **8a**	◉		◉
8b Home mortgage interest not reported to you on federal Form 1098 . . . . **8b**	◉		◉
8c Points not reported to you on federal Form 1098 . . . . **8c**	◉		◉
8d Mortgage insurance premiums **8d**	◉	◉	
8e Add line 8a through line 8d **8e**	◉	◉	◉
9 Investment interest **9**	◉	◉	◉
10 Add line 8e and line 9 . . . . **10**	◉	◉	◉
Gifts to Charity			
11 Gifts by cash or check **11**	◉	◉	◉
12 Other than by cash or check **12**	◉	◉	◉
13 Carryover from prior year **13**	◉	◉	◉
14 Add line 11 through line 13 . . . . **14**	◉	◉	◉
Casualty and Theft Losses			
15 Casualty or theft loss(es) (other than net qualified disaster losses). Attach federal Form 4684. See instructions **15**	◉	◉	◉
Other Itemized Deductions			
16 Other—from list in federal instructions **16**	◉	◉	◉
17 Add lines 4, 7, 10, 14, 15, and 16 in columns A, B, and C **17**	◉	◉	◉

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

SANDY EGGO

Your name: [   ] Your SSN or ITIN: **123456789**

11	**Exemption amount:** Add line 7 through line 10 .... ⦿ **11** $		**129**

<table>
<tr><td rowspan="13">Total Taxable Income</td></tr>
<tr><td>12</td><td>Total California wages from your federal
Form(s) W-2, box 16 .... ● 12 [30,000] .00</td><td></td></tr>
<tr><td>13</td><td>Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⦿ 13</td><td>25,000 .00</td></tr>
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<tr><td>15</td><td>Subtract line 14 from line 13. If less than zero, enter the result in parentheses.
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<tr><td rowspan="12">CA Taxable Income</td></tr>
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● ☐ FTB 3800   ● ☐ FTB 3803 .... ● 31</td><td>.00</td></tr>
<tr><td>32</td><td>CA adjusted gross income from Schedule CA
(540NR), Part IV, line 1. .... ● 32 [   ] .00</td><td></td></tr>
<tr><td>35</td><td>CA Taxable Income from Schedule CA (540NR), Part IV, line 5. .... ● 35</td><td>.00</td></tr>
<tr><td>36</td><td>CA Tax Rate. Divide line 31 by line 19 .... ⦿ 36 [.   ]</td><td></td></tr>
<tr><td>37</td><td>CA Tax Before Exemption Credits. Multiply line 35 by line 36 .... ⦿ 37</td><td>.00</td></tr>
<tr><td>38</td><td>CA Exemption Credit Percentage. Divide line 35 by line 19.
If more than 1, enter 1.0000 .... ⦿ 38 [.   ]</td><td></td></tr>
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<tr><td>41</td><td>Tax. See instructions. Check the box if from: ● ☐ Schedule G-1   ● ☐ FTB 5870A   ● 41</td><td>.00</td></tr>
<tr><td>42</td><td>Add line 40 and line 41 .... ● 42</td><td>.00</td></tr>
</table>

<table>
<tr><td rowspan="7">Special Credits</td></tr>
<tr><td>50</td><td>Nonrefundable Child and Dependent Care Expenses Credit. See instructions.
Attach form FTB 3506 .... ● 50</td><td>.00</td></tr>
<tr><td>51</td><td>Credit for joint custody head of household.
See instructions .... ● 51 [   ] .00</td><td></td></tr>
<tr><td>52</td><td>Credit for dependent parent. See instructions.... ● 52 [   ] .00</td><td></td></tr>
<tr><td>53</td><td>Credit for senior head of household.
See instructions......................... ● 53 [   ] .00</td><td></td></tr>
<tr><td>54</td><td>Credit percentage. Enter the amount from line 38 here.
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<tr><td>55</td><td>Credit amount. See instructions .... ● 55</td><td>.00</td></tr>
</table>

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees . . . . ⊙ **20** [ ]

21 Other expenses- investment, safe deposit box, etc. List type ⊙ _____ ⊙ **21** [ ]

22 Add line 19 through line 21 . . . . ⊙ **22** [ ]

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

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

25 Subtract line 24 from line 22. If line 24 is more than line 22, enter 0 . . . . ⊙ **25** [ ]

26 **Total Itemized Deductions.** Add line 18 and line 25. . . . . ⊙ **26** [**75**]

27 Other adjustments. See instructions. Specify. ⊙ _____ . . . . ⊙ **27** [ ]

28 Combine line 26 and line 27 . . . . ⊙ **28** [ ]

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

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

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

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

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

Single or married/RDP filing separately. See instructions **$4,803**
Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **$9,606** . . . . ⊙ **30** [**4,803**]

Part IV California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E . . . . ⊙ **1** __50,250__
2 Enter your deductions from line 30 . . . . ⊙ **2** __4,803__
3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal
   to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . ⊙ **3** __0__ . __8590__
4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . ⊙ **4** __4,126__
5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
   zero, enter -0- . . . . ⊙ **5** __46,124__

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

11	**Exemption amount:** Add line 7 through line 10 .... ⊙ **11** $		**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 .... ● **12**	**30,000**	.00
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13**	**25,000**	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .... ● **14**	**0**	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions **15**	**25,000**	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .... ● **16**	**33,500**	.00
17	Adjusted gross income from all sources. Combine line 15 and line 16................. ● **17**	**58,500**	.00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See i▬▬▬▶ **18**	**4,803**	.00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .... ⊙ **19**		.00

CA Taxable Income

31	Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803 .... ● **31**		.00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... ● **32**		.00
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5......................... ● **35**		.00
36	CA Tax Rate. Divide line 31 by line 19........................ ⊙ **36**	.	
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36......................... ⊙ **37**		.00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000................................ ⊙ **38**	.	
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39**		.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... ⊙ **40**		.00
41	Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A ● **41**		.00
42	Add line 40 and line 41 .... ● **42**		.00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506.. ● **50**		.00
51	Credit for joint custody head of household. See instructions .... ● **51**		.00
52	Credit for dependent parent. See instructions.... ● **52**		.00
53	Credit for senior head of household. See instructions.......................... ● **53**		.00
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ⊙ **54**	.	
55	Credit amount. See instructions .... ● **55**		.00

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

■

11	**Exemption amount:** Add line 7 through line 10	⊙ 11 $		**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16	● 12	**30,000** .00	
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	⊙ 13	**25,000** .00	
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	● 14	**0** .00	
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	**25,000** .00	
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	● 16	**33,500** .00	
17	Adjusted gross income from all sources. Combine line 15 and line 16.................	● 17	**58,500** .00	
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction.** See instructions	● 18	**4,803** .00	
19	Subtract line 18 from line 17. This is your **total taxable income.** If less than zero, enter -0-	⊙ 19	**53,697** .00	

CA Taxable Income

31	Tax. Check the box if from: ☐ Tax Table ☐ Tax Rate Schedule ● ☐ FTB 3800 ● ☐ FTB 3803	● 31	.00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. .... ● 32		.00
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5........................	● 35	.00
36	CA Tax Rate. Divide line 31 by line 19........................ ⊙ 36 [.]		
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36........................	⊙ 37	.00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000................................ ⊙ 38 [.]		
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions	⊙ 39	.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-...	⊙ 40	.00
41	Tax. See instructions. Check the box if from: ● ☐ Schedule G-1 ● ☐ FTB 5870A	● 41	.00
42	Add line 40 and line 41	● 42	.00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506..	● 50	.00
51	Credit for joint custody head of household. See instructions .... ● 51 [.00]		
52	Credit for dependent parent. See instructions.... ● 52 [.00]		
53	Credit for senior head of household. See instructions......................... ● 53 [.00]		
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ⊙ 54 [.]		
55	Credit amount. See instructions	● 55	.00

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

11 Exemption amount: Add line 7 through line 10 .... ◉ **11** $ **129**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ◉ **13** **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, column B .... ● **14** **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 27, column C .... ● **16** **33,500** .00

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

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR),
Part III, line 30; **OR** Your California **standard deduction.** See instructions .... ● **18** **4,803** .00

19 Subtract line 18 from line 17. This is your **total taxable income.** If less than zero,
enter -0- .... ◉ **19** **53,697** .00

CA Taxable Income

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

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $212,288, see instructions .... ◉ **39** .00

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

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

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

Special Credits

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

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

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

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

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

55 Credit amount. See instructions .... ● **55** .00

2021 California Tax Table – *Continued*

Filing status: 1 or 3 (Single; Married/RDP Filing Separately)   2 or 5 (Married/RDP Filing Jointly; Qualifying Widow(er))   4 (Head of Household)

If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451	40,550	1,197	624	623	47,451	47,550	1,617	829	829	54,451	54,550	2,158	1,109	1,109
40,551	40,650	1,203	626	625	47,551	47,650	1,623	833	833	54,551	54,650	2,166	1,113	1,113
40,651	40,750	1,209	628	627	47,651	47,750	1,629	837	837	54,651	54,750	2,174	1,117	1,117
40,751	40,850	1,215	630	629	47,751	47,850	1,635	841	841	54,751	54,850	2,182	1,121	1,121
40,851	40,950	1,221	632	631	47,851	47,950	1,641	845	845	54,851	54,950	2,190	1,125	1,125
40,951	41,050	1,227	634	633	47,951	48,050	1,647	849	849	54,951	55,050	2,198	1,129	1,129
41,051	41,150	1,233	636	635	48,051	48,150	1,653	853	853	55,051	55,150	2,206	1,133	1,133
41,151	41,250	1,239	638	637	48,151	48,250	1,659	857	857	55,151	55,250	2,214	1,137	1,137
41,251	41,350	1,245	640	639	48,251	48,350	1,665	861	861	55,251	55,350	2,222	1,141	1,141
41,351	41,450	1,251	642	641	48,351	48,450	1,671	865	865	55,351	55,450	2,230	1,145	1,145
41,451	41,550	1,257	644	643	48,451	48,550	1,678	869	869	55,451	55,550	2,238	1,149	1,149
41,551	41,650	1,263	646	645	48,551	48,650	1,686	873	873	55,551	55,650	2,246	1,153	1,153
41,651	41,750	1,269	648	647	48,651	48,750	1,694	877	877	55,651	55,750	2,254	1,157	1,157
41,751	41,850	1,275	650	649	48,751	48,850	1,702	881	881	55,751	55,850	2,262	1,161	1,161
41,851	41,950	1,281	652	651	48,851	48,950	1,710	885	885	55,851	55,950	2,270	1,165	1,165
41,951	42,050	1,287	654	653	48,951	49,050	1,718	889	889	55,951	56,050	2,278	1,169	1,169
42,051	42,150	1,293	656	655	49,051	49,150	1,726	893	893	56,051	56,150	2,286	1,173	1,173
42,151	42,250	1,299	658	657	49,151	49,250	1,734	897	897	56,151	56,250	2,294	1,177	1,177
42,251	42,350	1,305	660	659	49,251	49,350	1,742	901	901	56,251	56,350	2,302	1,181	1,181
42,351	42,450	1,311	662	661	49,351	49,450	1,750	905	905	56,351	56,450	2,310	1,185	1,185
42,451	42,550	1,317	664	663	49,451	49,550	1,758	909	909	56,451	56,550	2,318	1,189	1,189
42,551	42,650	1,323	666	665	49,551	49,650	1,766	913	913	56,551	56,650	2,326	1,193	1,193
42,651	42,750	1,329	668	667	49,651	49,750	1,774	917	917	56,651	56,750	2,334	1,197	1,197
42,751	42,850	1,335	670	669	49,751	49,850	1,782	921	921	56,751	56,850	2,342	1,201	1,201
42,851	42,950	1,341	672	671	49,851	49,950	1,790	925	925	56,851	56,950	2,350	1,205	1,205
42,951	43,050	1,347	674	673	49,951	50,050	1,798	929	929	56,951	57,050	2,358	1,209	1,209
43,051	43,150	1,353	676	675	50,051	50,150	1,806	933	933	57,051	57,150	2,366	1,213	1,215
43,151	43,250	1,359	678	677	50,151	50,250	1,814	937	937	57,151	57,250	2,374	1,217	1,221
43,251	43,350	1,365	680	679	50,251	50,350	1,822	941	941	57,251	57,350	2,382	1,221	1,227
43,351	43,450	1,371	682	681	50,351	50,450	1,830	945	945	57,351	57,450	2,390	1,225	1,233
43,451	43,550	1,377	684	683	50,451	50,550	1,838	949	949	57,451	57,550	2,398	1,229	1,239
43,551	43,650	1,383	686	685	50,551	50,650	1,846	953	953	57,551	57,650	2,406	1,233	1,245
43,651	43,750	1,389	688	687	50,651	50,750	1,854	957	957	57,651	57,750	2,414	1,237	1,251
43,751	43,850	1,395	690	689	50,751	50,850	1,862	961	961	57,751	57,850	2,422	1,241	1,257
43,851	43,950	1,401	692	691	50,851	50,950	1,870	965	965	57,851	57,950	2,430	1,245	1,263
43,951	44,050	1,407	694	693	50,951	51,050	1,878	969	969	57,951	58,050	2,438	1,249	1,269
44,051	44,150	1,413	696	695	51,051	51,150	1,886	973	973	58,051	58,150	2,446	1,253	1,275
44,151	44,250	1,419	698	697	51,151	51,250	1,894	977	977	58,151	58,250	2,454	1,257	1,281
44,251	44,350	1,425	701	701	51,251	51,350	1,902	981	981	58,251	58,350	2,462	1,261	1,287
44,351	44,450	1,431	705	705	51,351	51,450	1,910	985	985	58,351	58,450	2,470	1,265	1,293
44,451	44,550	1,437	709	709	51,451	51,550	1,918	989	989	58,451	58,550	2,478	1,269	1,299
44,551	44,650	1,443	713	713	51,551	51,650	1,926	993	993	58,551	58,650	2,486	1,273	1,305
44,651	44,750	1,449	717	717	51,651	51,750	1,934	997	997	58,651	58,750	2,494	1,277	1,311
44,751	44,850	1,455	721	721	51,751	51,850	1,942	1,001	1,001	58,751	58,850	2,502	1,281	1,317
44,851	44,950	1,461	725	725	51,851	51,950	1,950	1,005	1,005	58,851	58,950	2,510	1,285	1,323
44,951	45,050	1,467	729	729	51,951	52,050	1,958	1,009	1,009	58,951	59,050	2,518	1,289	1,329
45,051	45,150	1,473	733	733	52,051	52,150	1,966	1,013	1,013	59,051	59,150	2,526	1,293	1,335
45,151	45,250	1,479	737	737	52,151	52,250	1,974	1,017	1,017	59,151	59,250	2,534	1,297	1,341
45,251	45,350	1,485	741	741	52,251	52,350	1,982	1,021	1,021	59,251	59,350	2,542	1,301	1,347
45,351	45,450	1,491	745	745	52,351	52,450	1,990	1,025	1,025	59,351	59,450	2,550	1,305	1,353
45,451	45,550	1,497	749	749	52,451	52,550	1,998	1,029	1,029	59,451	59,550	2,558	1,309	1,359
45,551	45,650	1,503	753	753	52,551	52,650	2,006	1,033	1,033	59,551	59,650	2,566	1,313	1,365
45,651	45,750	1,509	757	757	52,651	52,750	2,014	1,037	1,037	59,651	59,750	2,574	1,317	1,371
45,751	45,850	1,515	761	761	52,751	52,850	2,022	1,041	1,041	59,751	59,850	2,582	1,321	1,377
45,851	45,950	1,521	765	765	52,851	52,950	2,030	1,045	1,045	59,851	59,950	2,590	1,325	1,383
45,951	46,050	1,527	769	769	52,951	53,050	2,038	1,049	1,049	59,951	60,050	2,598	1,329	1,389
46,051	46,150	1,533	773	773	53,051	53,150	2,046	1,053	1,053	60,051	60,150	2,606	1,333	1,395
46,151	46,250	1,539	777	777	53,151	53,250	2,054	1,057	1,057	60,151	60,250	2,614	1,337	1,401
46,251	46,350	1,545	781	781	53,251	53,350	2,062	1,061	1,061	60,251	60,350	2,622	1,341	1,407
46,351	46,450	1,551	785	785	53,351	53,450	2,070	1,065	1,065	60,351	60,450	2,630	1,345	1,413
46,451	46,550	1,557	789	789	53,451	53,550	2,078	1,069	1,069	60,451	60,550	2,638	1,349	1,419
46,551	46,650	1,563	793	793	53,551	53,650	2,086	1,073	1,073	60,551	60,650	2,646	1,353	1,425
46,651	46,750	1,569	797	797	53,651	53,750	2,094	1,077	1,077	60,651	60,750	2,654	1,357	1,431
46,751	46,850	1,575	801	801	53,751	53,850	2,102	1,081	1,081	60,751	60,850	2,662	1,361	1,437
46,851	46,950	1,581	805	805	53,851	53,950	2,110	1,085	1,085	60,851	60,950	2,670	1,365	1,443
46,951	47,050	1,587	809	809	53,951	54,050	2,118	1,089	1,089	60,951	61,050	2,678	1,369	1,449
47,051	47,150	1,593	813	813	54,051	54,150	2,126	1,093	1,093	61,051	61,150	2,686	1,373	1,455
47,151	47,250	1,599	817	817	54,151	54,250	2,134	1,097	1,097	61,151	61,250	2,694	1,377	1,461
47,251	47,350	1,605	821	821	54,251	54,350	2,142	1,101	1,101	61,251	61,350	2,703	1,381	1,467
47,351	47,450	1,611	825	825	54,351	54,450	2,150	1,105	1,105	61,351	61,450	2,712	1,385	1,473

Easier: Use the 2021 Tax Calculator from ftb.ca.gov

STATE OF CALIFORNIA
Franchise Tax Board

File   Pay   Refund   Forms

Tax calculator, tables, rates

< Personal

Tax calculator, tables, rates

Calculate your 2021 tax

Quickly figure your 2021 tax by entering your filing status and income.

> ℹ Tax calculator is for 2021 tax year only. Do not use the calculator for 540 2EZ or prior tax years.

2021 Tax Calculator

* Filing status

◉ Single

○ Married/RDP filing jointly

○ Married/RDP filing separately

○ Head of household

○ Qualifying widow(er) with dependent child

* California taxable income

Enter line 19 of 2021 Form 540 or Form 540NR

Caution: This calculator does not figure tax for Form 540 2EZ. Use the 540 2EZ Tax Tables on the Tax Calculator, Tables, and Rates page. Do not include dollar signs ($), commas (,), decimal points (.), or negative amount (such as -5000).

$ | 53697

[Calculate Tax ›]   [Reset]

2021 Tax Amount

Your tax is $2,094.00

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

[New Calculation ›]

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

11 Exemption amount: Add line 7 through line 10 . . . . ⦿ **11** $ **129**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 . . . . ⦿ **13** **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, column B . . . . ● **14** **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 27, column C . . . . ● **16** **33,500** .00

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

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR),
Part III, line 30; **OR** Your California **standard deduction**. See instructions . . . . ● **18** **4,803** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero,
enter -0- . . . . ⦿ **19** **53,697** .00

CA Taxable Income

31 Tax. Check the box if from: ☒ Tax Table   ☐ Tax Rate Schedule
● ☐ FTB 3800   ● ☐ FTB 3803 . . . . ● **31** **2,094** .00

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

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

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $212,288, see instructions . . . . ⦿ **39** .00

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

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

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

Special Credits

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

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

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

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

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

55 Credit amount. See instructions . . . . ● **55** .00

Job Expenses and Certain Miscellaneous Deductions

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

20 Tax preparation fees. . . . . ⊙ **20** [ ]

21 Other expenses- investment, safe deposit box, etc. List type ⊙ _____ ⊙ **21** [ ]

22 Add line 19 through line 21 . . . . ⊙ **22** [ ]

23 Enter amount from federal Form 1040 or 1040-SR, line 11 ⊙ _____

24 Multiply line 23 by 2% (0.02). If less than zero, enter 0. . . . . ⊙ **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. ⊙ _____ . . . . . . ⊙ **27** [ ]

28 Combine line 26 and line 27. . . . . ⊙ **28** [ ]

29 **Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?**
             Single or married/RDP filing separately **$212,288**
             Head of household **$318,437**
             Married/RDP filing jointly or qualifying widow(er) **$424,581**
   No. Transfer the amount on line 28 to line 29.

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

30 **Enter the larger of the amount on line 29 or your standard deduction listed below**
             Single or married/RDP filing separately. See instructions. **$4,803**
             Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . **$9,606** . . . . ⊙ **30** [4,803]

Part IV   California Taxable Income

1 **California AGI.** Enter your California AGI from Part II, line 27, column E . . . . ⊙ **1** (50,250)
2 Enter your deductions from line 30 . . . . ⊙ **2** _4,803_
3 **Deduction Percentage.** Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal
   to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . ⊙ **3** **0** . **8590**
4 **California Itemized/Standard Deductions.** Multiply line 2 by the percentage on line 3 . . . . ⊙ **4** _4,126_
5 **California Taxable Income.** Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
   zero, enter -0- . . . . ⊙ **5** (46,124)

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

11 Exemption amount: Add line 7 through line 10 .... ⊙ **11** $ **129**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13** **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, column B .... ● **14** **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 27, column C .... ● **16** **33,500** .00

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

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR),
Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● **18** **4,803** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero,
enter -0- .... ⊙ **19** **53,697** .00

CA Taxable Income

31 Tax. Check the box if from: ☒ Tax Table   ☐ Tax Rate Schedule
● ☐ FTB 3800   ● ☐ FTB 3803 .... ● **31** **2,094** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5...................... ● **35** **46,124** .00

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

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

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39** .00

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

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

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

Special Credits

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

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

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

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

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

55 Credit amount. See instructions .... ● **55** .00

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

11 Exemption amount: Add line 7 through line 10 .... ⊙ **11** $ **129**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13** **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, column B .... ● **14** **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 27, column C .... ● **16** **33,500** .00

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

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR),
Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● **18** **4,803** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero,
enter -0- .... ⊙ **19** **53,697** .00

CA Taxable Income

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

● ☐ FTB 3800   ● ☐ FTB 3803 .... ● **31** **2,094** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5 .... ● **35** **46,124** .00

36 CA Tax Rate. Divide line 31 by line 19 .... ⊙ **0.0390**

2,094/53,697

line 35 by line 36 .... ⊙ **37** .00

line 35 by line 19.
If more than 1, enter 1.0000 .... ⊙ **38** .

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39** .00

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

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

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

Special Credits

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

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

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

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

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

55 Credit amount. See instructions .... ● **55** .00

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

11 Exemption amount: Add line 7 through line 10 .... ⊙ **11** $ **129**

Total Taxable Income

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

13 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ **13** **25,000** .00

14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),
Part II, line 27, column B .... ● **14** **0** .00

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

16 California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II,
line 27, column C .... ● **16** **33,500** .00

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

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR),
Part III, line 30; **OR** Your California **standard deduction.** See instructions .... ● **18** **4,803** .00

19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero,
enter -0- .... ⊙ **19** **53,697** .00

CA Taxable Income

31 Tax. Check the box if from: [X] Tax Table   [ ] Tax Rate Schedule
● [ ] FTB 3800   ● [ ] FTB 3803 .... ● **31** **2,094** .00

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

35 CA Taxable Income from Schedule CA (540NR), Part IV, line 5...................... ● **35** **46,124** .00

36 CA T ~~46,124 X 0.0390~~ ..... ⊙ **36** **0.0390**

37 CA Tax Before Exemption Credits. Multiply line 35 by line 36........................ ⊙ **37** **1,799** .00

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

39 CA Prorated Exemption Credits. Multiply line 11 by line 38.
If the amount on line 13 is more than $212,288, see instructions .... ⊙ **39** .00

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

41 Tax. See instructions. Check the box if from: ● [ ] Schedule G-1 ● [ ] FTB 5870A ● **41** .00

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

Special Credits

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

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

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

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

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

55 Credit amount. See instructions .... ● **55** .00

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

11	Exemption amount: Add line 7 through line 10 .... ◉ 11 $		**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 .... ● 12	**30,000** .00	
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ◉ 13		**25,000** .00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B ● 14		**0** .00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15		**25,000** .00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .... ● 16		**33,500** .00
17	Adjusted gross income from all sources. Combine line 15 and line 16................ ● 17		**58,500** .00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● 18		**4,803** .00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .... ◉ 19		**53,697** .00

CA Taxable Income

31	Tax. Check the box if from: **[X]** Tax Table [ ] Tax Rate Schedule ● [ ] FTB 3800 ● [ ] FTB 3803 .... ● 31		**2,094** .00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1................... ● 32	**50,250** .00	
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5........................ ● 35		**46,124** .00
36	CA Tax Rate. Divide line 31 by line 19............. ◉ 36	**0.0390**	

46,124 / 53,697

37	...... line 35 by line 36...................... ◉ 37		**1,799** .00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000................................ ◉ 38	**0.8590**	
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions .... ◉ 39		.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-... ◉ 40		.00
41	Tax. See instructions. Check the box if from: ● [ ] Schedule G-1 ● [ ] FTB 5870A ● 41		.00
42	Add line 40 and line 41 .... ● 42		.00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506.. ● 50		.00
51	Credit for joint custody head of household. See instructions .... ● 51	.00	
52	Credit for dependent parent. See instructions.... ● 52	.00	
53	Credit for senior head of household. See instructions............................. ● 53	.00	
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ◉ 54	.	
55	Credit amount. See instructions .... ● 55		.00

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

11	Exemption amount: Add line 7 through line 10 .... ⊙ 11 $		**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 .... ● 12	**30,000** .00	
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ 13		**25,000** .00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .... ● 14		**0** .00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15		**25,000** .00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .... ● 16		**33,500** .00
17	Adjusted gross income from all sources. Combine line 15 and line 16................. ● 17		**58,500** .00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● 18		**4,803** .00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .... ⊙ 19		**53,697** .00

CA Taxable Income

31	Tax. Check the box if from: [X] Tax Table [ ] Tax Rate Schedule ● [ ] FTB 3800 ● [ ] FTB 3803 .... ● 31		**2,094** .00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1.................... ● 32	**50,250** .00	
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5........................ ● 35		**46,124** .00
36	CA Tax Rate. Divide line 31 by line 19......................... ⊙ 36	**0.0390**	
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36........................ ⊙ 37		**1,799** .00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000................................ ⊙ 38	**0.8590**	
39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than $212,288, see instructions .... ⊙ 39		**111** .00
40	CA Regular T... [129 X 0.8590] If less th... ...ero, enter -0-... ⊙ 40		.00
41	Tax. See inst... ...chedule G-1 ● [ ] FTB 5870A ● 41		.00
42	Add line 40 and line 41 .... ● 42		.00

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506... ● 50		.00
51	Credit for joint custody head of household. See instructions .... ● 51	.00	
52	Credit for dependent parent. See instructions.... ● 52	.00	
53	Credit for senior head of household. See instructions........................... ● 53	.00	
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ⊙ 54	.	
55	Credit amount. See instructions .... ● 55		.00

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

11	Exemption amount: Add line 7 through line 10 .... ⊙ 11 $	**129**

Total Taxable Income

12	Total California wages from your federal Form(s) W-2, box 16 .... ● 12	**30,000**	.00
13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 .... ⊙ 13	**25,000**	.00
14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B .... ● 14	**0**	.00
15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15	**25,000**	.00
16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C .... ● 16	**33,500**	.00
17	Adjusted gross income from all sources. Combine line 15 and line 16 .... ● 17	**58,500**	.00
18	Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), Part III, line 30; **OR** Your California **standard deduction**. See instructions .... ● 18	**4,803**	.00
19	Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- .... ⊙ 19	**53,697**	.00

CA Taxable Income

31	Tax. Check the box if from: [X] Tax Table [ ] Tax Rate Schedule ● [ ] FTB 3800 ● [ ] FTB 3803 .... ● 31	**2,094**	.00
32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1 .... ● 32 **50,250** .00		
35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5 .... ● 35	**46,124**	.00
36	CA Tax Rate. Divide line 31 by line 19 .... ⊙ 36 **0.0390**		
37	CA Tax Before Exemption Credits. Multiply line 35 by line 36 .... ⊙ 37	**1,799**	.00
38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 .... ⊙ 38 **0.8590**		
39	CA Prorated Exemp... If the amount on li... ...tions .... ⊙ 39	**111**	.00
40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0-.... ⊙ 40	**1,688**	.00
41	Tax. See instructions. Check the box if from: ● [ ] Schedule G-1 ● [ ] FTB 5870A ● 41		.00
42	Add line 40 and line 41 .... ● 42	**1,688**	.00

1,799 – 111

Special Credits

50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 .... ● 50	**0**	.00
51	Credit for joint custody head of household. See instructions .... ● 51	.00	
52	Credit for dependent parent. See instructions.... ● 52	.00	
53	Credit for senior head of household. See instructions .... ● 53	.00	
54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions .... ⊙ 54 .		
55	Credit amount. See instructions .... ● 55	**0**	.00

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

Special Credits continued

58	Enter credit name _____ code ● ___ and amount... ●	58	.00
59	Enter credit name _____ code ● ___ and amount... ●	59	.00
60	To claim more than two credits. See instructions................................... ●	60	.00
61	Nonrefundable Renter's Credit. See instructions .... ●		.00
62	Add line 50 and line 55 through 61. These are your total credits .... ◉	62	**0** .00
63	Subtract line 62 from line 42. If less than zero, enter -0- .... ◉	63	**1,688** .00

Other Taxes

71	.... ●	71	.00
72	.... ●	72	.00
73	.... ●	73	.00
74	t. See instructions .... ●	74	.00
75	al tax .... ●	75	.00

Payments

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

ISR Penalty

91   If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● ☐
If you did not check the box, see instructions.

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

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88. .... ◉	92	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91. .... ◉	93	.00
101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92. .... ◉	101	.00
102	Amount of line 101 you want applied to your **2022** estimated tax .... ●	102	.00

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

Special Credits continued

58	Enter credit name _____ code ● ____ and amount... ● **58**		.00
59	Enter credit name _____ code ● ____ and amount... ● **59**		.00
60	To claim more than two credits. See instructions.................................... ● **60**		.00
61	Nonrefundable Renter's Credit. See instructions .... ● **61**		.00
62	Add line 50 and line 55 through 61. These are your total credits .... ◉ **62**	**0**	.00
63	Subtract line 62 from line 42. If less than zero, enter -0- .... ◉ **63**	**1,688**	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)............................. ● **71**		.00
72	Mental Health Services Tax. See instructions.................................... ● **72**		.00
73	Other taxes and credit recapture. See instructions................................ ● **73**		.00
74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions .... ● **74**		.00
75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax .... ● **75**	**1,688**	.00

Payments

81	California income tax withheld. See instructions .... ● **81**		.00
82	2021 CA estimated tax and other payments. See instructions .... ● **82**		.00
83	Withholding (Form 592-B and/or 593). See instructions .... ● **83**		.00
84	Excess SDI (or VPDI) withheld. See instructions .... ● **84**		.00
85	Earned Income Tax Credit (EITC) .... ● **85**		.00
86	Young Child Tax Credit (YCTC). See instructions .... ● **86**		.00
87	Net Premium Assistance Subsidy (PAS). See instructions.......................... ● **87**		.00
88	Add line 81 through line 87. These are your total payments. See instructions .... ◉ **88**		.00

ISR Penalty

91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● ☐ If you did not check the box, see instructions.
	Individual Shared Responsibility (ISR) Penalty. See instructions .... ● **91** _____ .00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.. ◉ **92**		.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.. ◉ **93**		.00
101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92............... ◉ **101**		.00
102	Amount of line 101 you want applied to your **2022** estimated tax .... ● **102**		.00

333   3133213   Form 540NR 2021 **Side 3**

22222	**a** Employee's social security number 123-45-6789	OMB No. 1545-0008		

b Employer identification number (EIN) 33-0000000	**1** Wages, tips, other compensation 25,000	**2** Federal income tax withheld

c Employer's name, address, and ZIP code	**3** Social security wages	**4** Social security tax withheld
Research Institute **La Jolla, CA 92037**	**5** Medicare wages and tips	**6** Medicare tax withheld
	7 Social security tips	**8** Allocated tips

d Control number	**9** Advance EIC payment	**10** Dependent care benefits

e Employee's first name and initial Last name Suff.	**11** Nonqualified plans	**12a**
Sandy Eggo **1122 Ocean Drive** **San Diego, CA 92108**	**13** Statutory employee Retirement plan Third-party sick pay	**12b**
	14 Other	**12c**
		12d

f Employee's address and ZIP code

15 State	Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name
CA	123-45-6789	30,000	2,446			

Form **W-2** Wage and Tax Statement

2021

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department

Resident and Nonresident Withholding Tax Statement

■

CALIFORNIA FORM

2021

592-B

☐ Amended

Part I Withholding Agent Information

Name of withholding agent (from Form 592, 592-PTE, or 592-F)	SSN or ITIN
RESEARCH INSTITUTE	

Address (apt./ste., room, PO box, or PMB no.)	☐FEIN ☐CA Corp no. ☐CA SOS file no.
345 ROADWAY DRIVE	

City (If you have a foreign address, see instructions.)	State	ZIP code	Daytime telephone number
SAN DIEGO			

Part II Payee Information

Name of payee	SSN or ITIN
SANDY EGGO	**123456789**

Address (apt./ste., room, PO box, or PMB no.)	☐FEIN ☐CA Corp no. ☐CA SOS file no.
1122 OCEAN DRIVE	

City (If you have a foreign address, see instructions.)	State	ZIP code
SAN DIEGO	**CA**	**92108**

Part III Type of Income Subject to Withholding. Check the applicable box(es)

A ☐ Payments to Independent Contractors
B ☐ Trust Distributions
C ☐ Rents or Royalties
D ☐ Distributions to Domestic (U.S.)
Nonresident Partners/Members/
Beneficiaries/S Corporation Shareholders

E ☐ Estate Distributions
F ☐ Elective Withholding
G ☐ Elective Withholding/Indian Tribe

H ☐ Allocations to Foreign (non-U.S.)
Nonresident Partners/Members
I ☐ Other _____

Part IV Tax Withheld

1 Total income subject to withholding..	1	**30,000**
2 Total resident and/or nonresident tax withheld (excluding backup withholding)	2	**2,446**
3 Total backup withholding...	3	

Form **1042-S**

Department of the Treasury
Internal Revenue Service

Foreign Person's U.S. Source Income Subject to Withholding

▶ Go to *www.irs.gov/Form1042S* for instructions and the latest information.

| | UNIQUE FORM IDENTIFIER | AMENDED | AMENDMENT NO. |

2021

OMB No. 1545-0096

Copy A for
Internal Revenue Service

1 Income code	**2** Gross income	**3** Chapter indicator. Enter "3" or "4"		**13e** Recipient's U.S. TIN, if any		**13f** Ch. 3 status code

| | | **3a** Exemption code | **4a** Exemption code | | | **13g** Ch. 4 status code |

| | | **3b** Tax rate   . | **4b** Tax rate   . | **13h** Recipient's GIIN | **13i** Recipient's foreign tax identification number, if any | **13j** LOB code |

5 Withholding allowance

6 Net income

7a Federal tax withheld

13k Recipient's account number

7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) . . . . . . ☐

13l Recipient's date of birth (YYYYMMDD)

7c Check if withholding occurred in subsequent year with respect to a partnership interest . . . . ☐

8 Tax withheld by other agents

14a Primary Withholding Agent's Name (if applicable)

9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)

(   )

14b Primary Withholding Agent's EIN

15 Check if pro-rata basis reporting ☐

10 Total withholding credit (combine boxes 7a, 8, and 9)

15a Intermediary or flow-through entity's EIN, if any | **15b** Ch. 3 status code | **15c** Ch. 4 status code

11 Tax paid by withholding agent (amounts not withheld) (see instructions)

15d Intermediary or flow-through entity's name

| **12a** Withholding agent's EIN | **12b** Ch. 3 status code | **12c** Ch. 4 status code |

15e Intermediary or flow-through entity's GIIN

12d Withholding agent's name

15f Country code | **15g** Foreign tax identification number, if any

12e Withholding agent's Global Intermediary Identification Number (GIIN)

15h Address (number and street)

| **12f** Country code | **12g** Foreign tax identification number, if any |

15i City or town, state or province, country, ZIP or foreign postal code

12h Address (number and street)

16a Payer's name | **16b** Payer's TIN

12i City or town, state or province, country, ZIP or foreign postal code

16c Payer's GIIN | **16d** Ch. 3 status code | **16e** Ch. 4 status code

| **13a** Recipient's name | **13b** Recipient's country code |

17a State income tax withheld | **17b** Payer's state tax no. | **17c** Name of state

13c Address (number and street)

13d City or town, state or province, country, ZIP or foreign postal code

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 11386R

Form **1042-S** (2021)

Your name: SANDY EGGO   Your SSN or ITIN: 123456789

Special Credits continued

58	Enter credit name _____ code ● ____ and amount... ● 58	.00
59	Enter credit name _____ code ● ____ and amount... ● 59	.00
60	To claim more than two credits. See instructions................................ ● 60	.00
61	Nonrefundable Renter's Credit. See instructions .... ● 61	.00
62	Add line 50 and line 55 through 61. These are your total credits .... ◉ 62	0 .00
63	Subtract line 62 from line 42. If less than zero, enter -0- .... ◉ 63	1,688 .00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)............................ ● 71	.00
72	Mental Health Services Tax. See instructions .... ● 72	.00
73	Other taxes and credit recapture. See instructions............................... ● 73	.00
74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions .... ● 74	.00
75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax .... ● 75	1,688 .00

Payments

81	California income tax withheld. S...... California Withholding ..... ● 81	2,446 .00
82	2021 CA estimated tax and other payments. See instructions .... ● 82	.00
83	Withholding (Form 592-B and/or 593). See instructions .... ● 83	.00
84	Excess SDI (or VPDI) withheld. See instructions ..... 592-B .... ● 84	.00
85	Earned Income Tax Credit (EITC) .... ● 85	.00
86	Young Child Tax Credit (YCTC). See instructions .... ● 86	.00
87	Net Premium Assistance Subsidy (PAS). See instructions.......................... ● 87	.00
88	Add line 81 through line 87. These are your total payments. See instructions .... ◉ 88	2,446 .00

ISR Penalty

91 If you and your household had full-year health care coverage, check the box.
See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● ☐
If you did not check the box, see instructions.

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

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88. .... ◉ 92	.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91. .... ◉ 93	.00
101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92............... ◉ 101	.00
102	Amount of line 101 you want applied to your **2022** estimated tax .... ● 102	.00

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

Special Credits continued

58	Enter credit name [ ] code ● [ ] and amount... ●	58		.00
59	Enter credit name [ ] code ● [ ] and amount... ●	59		.00
60	To claim more than two credits. See instructions................................... ●	60		.00
61	Nonrefundable Renter's Credit. See instructions .... ●	61		.00
62	Add line 50 and line 55 through 61. These are your total credits .... ◉	62	**0**	.00
63	Subtract line 62 from line 42. If less than zero, enter -0- .... ◉	63	**1,688**	.00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)........................... ●	71		.00
72	Mental Health Services Tax. See instructions.................................... ●	72		.00
73	Other taxes and credit recapture. See instructions................................ ●	73		.00
74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions .... ●	74		.00
75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax .... ●	75	**1,688**	.00

Payments

81	California income tax with **Estimated Tax Payments** .... ●	81	**2,446**	.00
82	2021 CA estimated tax and other payments. See instructions .... ●	82		.00
83	Withholding (Form 592-B and/or 593). See instructions .... ●	83		.00
84	Excess SDI (or VPDI) withheld. See instructions .... ●	84		.00
85	Earned Income Tax Credit (EITC) .... ●	85		.00
86	Young Child Tax Credit (YCTC). See instructions .... ●	86		.00
87	Net Premium Assistance Subsidy (PAS). See instructions........................... ●	87		.00
88	Add line 81 through line 87. These are your total payments. See instructions .... ◉	88	**2,446**	.00

ISR Penalty

91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● [ ] If you did not check the box, see instructions. Individual Shared Responsibility (ISR) Penalty. See instructions .... ●	91		.00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88.. ◉	92		.00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.. ◉	93		.00
101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92.............. ◉	101		.00
102	Amount of line 101 you want applied to your **2022** estimated tax .... ●	102		.00

Your name: SANDY EGGO   Your SSN or ITIN: 123456789

103 Overpaid tax available this year. Subtract line 102 from line 101 . . . . ● **103**   758 .00

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

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

Contributions

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

Amount You Owe

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

Interest and Penalties

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

123 Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** . . . . ● **123** _____ . 00

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

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

Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . . . ● **125** **758** . 00

Refund and Direct Deposit

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

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

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

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

IMPORTANT: Attach a copy of your complete federal return.

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

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

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

Sign Here

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

Joint tax return? (See instructions)

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

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

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

Firm's address _____ ● Firm's FEIN _____

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

Print Third Party Designee's Name _____ Telephone Number _____

333   3135213   Form 540NR 2021 **Side 5**

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

Special Credits continued

58	Enter credit name _____ code ● ____ and amount... ● 58	. 00
59	Enter credit name _____ code ● ____ and amount... ● 59	. 00
60	To claim more than two credits. See instructions................................... ● 60	. 00
61	Nonrefundable Renter's Credit. See instructions .... ● 61	. 00
62	Add line 50 and line 55 through 61. These are your total credits .... ◉ 62	**0** . 00
63	Subtract line 62 from line 42. If less than zero, enter -0- .... ◉ 63	**1,688** . 00

Other Taxes

71	Alternative Minimum Tax. Attach Schedule P (540NR)............................. ● 71	. 00
72	Mental Health Services Tax. See instructions .... ● 72	. 00
73	Other taxes and credit recapture. See instructions................................ ● 73	. 00
74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions .... ● 74	. 00
75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax .... ● 75	**1,688** . 00

Payments

81	California income tax withheld. See instructions .... ● 81	**2,446** . 00
82	2021 CA est	82	. 00
83	Withholding	83	. 00
84	Excess SDI	84	. 00
85	Earned Inco	85	. 00
86	Young Child	86	. 00
87	Net Premiu	87	. 00
88	Add line 81 through line 87. These your total payments. See instructions .... ◉ 88	**2,446** . 00

Sandy has health care coverage through her institution after she arrived in California. She will file Form FTB 3853, reporting exemption code E for the months she was a nonresident and code Z for the months she had coverage.

ISR Penalty

91	If you and your household had full-year health care coverage, check the box. See instructions. Medicare Part A or C coverage is qualifying health care coverage. .... ● ☐ If you did not check the box, see instructions.
	Individual Shared Responsibility (ISR) Penalty. See instructions .... ● 91 . 00

Overpaid Tax/Tax Due

92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88... ◉ 92	**2,446** . 00
93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91.. ◉ 93	. 00
101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92............... ◉ 101	**758** . 00
102	Amount of line 101 you want applied to your **2022** estimated tax .... ● 102	. 00

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

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

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

Amount You Owe

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

Interest and Penalties

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

123 Underpayment of estimated tax.

Check the box: ● [ ] **FTB 5805 attached** ● [ ] **FTB 5805F attached** . . . . ● **123** [   ] .00

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

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001.** . . . . . ● **125** [**758**] .00

Refund and Direct Deposit

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

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

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

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

IMPORTANT: Attach a copy of your complete federal return.

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

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

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

Sign Here

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

Joint tax return? (See instructions)

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

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

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

Firm's address [   ]   ● Firm's FEIN [   ]

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

Print Third Party Designee's Name [   ]   Telephone Number [   ]

333   3135213   Form 540NR 2021 **Side 5**

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

Amount You Owe

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

Interest and Penalties

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

123 Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** . . . . ● **123** [   ] .00

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

125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . . . ● **125** [**758**] .00

Refund and Direct Deposit

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

● Routing number   ● Type ☑ Checking   ● Account number   ● **126** Direct deposit amount
[**250250025**]   ☐ Savings   [**2 0 2 0 2 0**]   [**758**] .00

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

● Routing number   ● Type ☐ Checking   ● Account number   ● **127** Direct deposit amount
[   ]   ☐ Savings   [   ]   [   ] .00

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

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

Sign Here

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

Joint tax return? (See instructions)

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

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

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

Firm's address [   ]   ● Firm's FEIN [   ]

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

Print Third Party Designee's Name [   ]   Telephone Number [   ]

333   3135213   Form 540NR 2021 **Side 5**

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

Amount You Owe

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

Interest and Penalties

122 Interest, late return penalties, and late payment penalties. . . . . **122** _____ . 00
123 Underpayment of estimated tax.

Check the box: ● ☐ **FTB 5805 attached** ● ☐ **FTB 5805F attached** . . . . ● **123** _____ . 00

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

Refund and Direct Deposit

125 **REFUND OR NO AMOUNT DUE.** Subtract line 120 from line 103. See instructions.
Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0001**. . . . . . ● **125** **758** . 00

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

● **Type**
● Routing number   ☑ Checking   ● Account number   ● **126** Direct deposit amount
250250025   ☐ Savings   **2 0 2 0 2 0**   **758** . 00

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

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

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

Sign Here

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

Joint tax return? (See instructions)

Your signature	Date	Spouse's/RDP's signature (if a joint tax return, both must sign)
Sandy Eggo	**04/18/2021**	

● Your email address. Enter only one email address.   ● Preferred phone number
Sandy.Eggo@gmail.com   **(987) 654-3210**

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

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

Firm's address	● Firm's FEIN

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

Print Third Party Designee's Name   Telephone Number

333   **3135213**   Form **540NR** 2021 **Side 5**

FOR ADDITIONAL HELP

Toll free
phone number
1-800-852-5711

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