540NR

Nonresident Part-Year Resident Step by Step Example

FTB ST 192

STATE OF CALIFORNIA Franchise Tax Board



<u>Sandy Eggo</u>

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

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

\$50,000

Wages earned in Pandora before 7/1/2021 \$8,000 Interest Income \$500

CALIFORNIA FORM

TAXABLE YEARCalifornia Nonresident or Part-Year2021Resident Income Tax Return

540NR

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 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. 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. (a) 7 X \$129 = (a) \$ 8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2		000																			
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		6	If someone	can	claim you (o	r your s	spouse/F	RDP) as a	a deper	ndent, d	check th	e box he	ere. S	ee inst .			6 🗌				
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. (a) 7 X \$129 = (a) \$	•	For	line 7, line 8,	line	9, and line 1	0: Mult	iply the r	number y	rou ente	er in th	e box by	the pre-	-print	ed dolla	r amoi	unt for [.]	that line				
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2		7	Personal: If	you	checked box	(1, 3, c	r 4 abov	/e, enter	1 in the	e box.	lf you		г	_				W	iole dol	lars on	ly T
<pre>if both are visually impaired, enter 2</pre>		_				-					instructi	ons. 🖲	7	X 3	\$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		8													0011	-@\$					٦
if both are 65 or older, enter 2. See instructions		9											ν L Γ	<u>_</u> ^`	p129	= 🕑 φ					_
Last Name SSN. See instructions. Dependent's relationship	G		if both are 6	5 or	older, enter :	2. See i	nstructi	ons				•	9	X 8	\$129	=•\$					
Last Name SSN. See instructions. Dependent's relationship	tion	10	Dependents	: Do	not include Dependent 1	yourse	It or you	ir spouse	9/KUP. 	Depend	lent 2				_	Depen	dent 3				_
Last Name SSN. See instructions. Dependent's relationship	emp		First Name	۲																	
SSN. See instructions. Dependent's relationship	ŭ		Last Name																		1
Dependent's relationship			SSN. See	U											_ @ 						」]
relationship 🕤			instructions.	٠											•]
			relationship	۲									_]
Total dependent exemptions		Total	dependent e	xem	ptions						• • • • •	10 L		X \$40) = 0	€\$					
333 3131213 Form 540NR 2021 Side 1							3	33		3131	213	ſ			-	Forn	n 540N	R 2021	Side	1	

TAXABLE YEAR 2021 California Nonresident or Part-Year Resident Income Tax Return Image: Check here if this is an AMENDED return. Fiscal year filers only: Enter month of year end: month Your first name Initial Last name Suffix Your SSN or ITIN SANDY EGGO If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's first name PBA co Street address (number and street) or PO box Apt. no/ste. no.	540NR
Your first name Initial Last name Suffix Your SSN or ITIN SANDY Imitial EGGO Imitial Imiti	h year 2022
SANDY EGGO 1 2 3-4 5 If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's S Additional information (see instructions) PBA cc	
If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's S Additional information (see instructions) PBA cc	
If joint tax return, spouse's/RDP's first name Initial Last name Suffix Spouse's/RDP's S Additional information (see instructions) PBA co	-6789
	SN or ITIN
	ode
Street address (number and street) or PO box Apt. no/ste. no. PMB/pr	rivate mailbox
1122 OCEAN DRIVE	
City (If you have a foreign address, see instructions) State ZIP code	
SAN DIEGO CA 9210	
Foreign country name Foreign province/state/county Foreign	postal code
م Your DOB (mm/dd/yyyy) Spouse's/RDP's DOB (mm/dd/yyyy)	
Your DOB (mm/dd/yyyy) Spouse's/RDP's DOB (mm/dd/yyyy) 0 5/2 2/1 9 8 9 •	
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, shoeld the hey here	
If your California filing status is different from your federal filing status, check the box here	
Arried/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.	
 7 Personal: If you checked box 1, 3, or 4 above, enter 1 in the box. If you 	Whole dollars only
checked box 2 or 5, enter 2. If you checked the box on line 6, see instructions. $\bigcirc 7$ X \$129 = \bigcirc \$	
8 Blind: If you (or your spouse/RDP) are visually impaired, enter 1;	
if both are visually impaired, enter 2	
if both are 65 or older, enter 2. See instructions	
2 10 Dependents: Do not include yourself or your spouse/RDP. Dependent 1 Dependent 2 Dependent 3	
10 Dependents: Do not include yourself or your spouse/RDP. Dependent 1 Dependent 2 First Name Image: Comparison of the provided state of the p	
SSN. See instructions.	
Dependent's relationship	
Total dependent exemptions • 10 X \$400 = • \$	
	2021 Side 1

TAX	(ABLE		al	ifornia	No	nres	sider	nt o		Part-Year				_	CALIFORM	NIA	FORM
	202	_		ident									-		540)N	R
] Ch	eck here if t	this	is an AMEN	IDED I	return.		F	- iso	cal year filers only: Er	nter n	nonth of y	/ear e	nd: month		yea	ar 2022
Your	first na	ame			Initial	Last na	me				Su	ffix	Your 8	SSN or ITIN			
	S	ANDY				E	GG	0					1 2	3-4 5 -	678	9	A
L If joir		eturn, spouse's		's first name	Initial	Last na		<u> </u>			L L Su	ffix		e's/RDP's SSN			
[· •															R
Addit	tional i	nformation (se	e inst	ructions)										PBA code			
Stree		ress (number a 122 C				IVE						pt. no/ste. n	0.	PMB/priva	te mailbox		RP
City		have a foreign					•					State	ZIP co			-	
	-			GO	otioney									9210	B		
Forei	ign cou	untry name					F	oreign	prov	/ince/state/county				Foreign pos	tal code		
۽ م		Your DOB (I	nm/	dd/yyyy)						Spouse's/RDP's	DOB	(mm/dd/y	ууу)				
Date of Birth	•	05/22	2/1	L 9 8 9						•							
		Your prior n	ame	(see instruc	tions)					Spouse's/RDP's	prior	name (se	e instri	uctions)			
Prior Name	•			·	,					•				/			
		L												_			
	_	If , ur Calif	ornia	ı filing status	is diffe	erent fro	om your f	federa	l fili	ng status, check the boy	x here						
	1	Sing	le				4	He	ead	of household (with qual	lifying	j person).	See in	structions.			
٥Su	_		i a al /ľ			a laat	,		نام								
Filing	Z		iea/i	RDP filing joi	ntiy. Se	e inst.	5		uali	fying widow(er). Enter y	year s	pouse/RL	P died		ı	1	
								Se	e i	nstructions.							
	3	Marr	ied/F	RDP filing se	naratel	, Enter	snouse's	RDP'	s S	SN or ITIN above and fu	ll nan	he here					
			100/1	Ibi ming se	puratory	y. Lintoi	500300	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	50		ii iiuii						
	6	If someone	can	claim you (o	r your s	spouse/	RDP) as	a depe	end	ent, check the box here.	See i	nst		6			
-	► For	line 7, line 8,	line	9, and line 1	0: Multi	iply the	number	you en	ter	in the box by the pre-pri	nted o	lollar amo	unt for	that line.			
	7	Personal: If	you	checked box	(1, 3, 0	or 4 abo	ve, enter	1 in tl	he t	oox. If you					Whole d		irs only
		checked boy	(2 0	r 5, enter 2. I	f you c	hecked	the box	on line	6,	see instructions. () 7	1	X \$129	= 🖲 🕄	6	129		
	8	Blind: If you								er 1; 		X \$129	_@	2			
	9	Senior: If yo										Λ φ12 3	= 🕑 🤇				
w		if both are 6	5 or	older, enter :	2. See i	nstructi	ons					X \$129	= 🖲 🖇	S			
tion	10	Dependents	: DO	Dependent 1	yourse	it or yo	ur spous	:e/KUP 	De	pendent 2			Depe	ndent 3			
Exemptions		First Name	۲														
ш		Last Name	۲						$ \left \right $								
		SSN. See instructions.	•].									
		Dependent's relationship to you	۲)								
	Total	dependent e	xem	ptions] _x	\$400 =	•\$				
										_							
						3	333		3:	131213			For	m 540NR 20)21 Side	e 1	



Next:

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

See Handout Schedule CA (540NR)



STATE OF CALIFORNIA Franchise Tax Board



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

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

\$50,000

TAXABLE YEAR	California Adjustments —	SCHEDULE
2021	Nonresidents or Part-Year Residents	CA (540NR)
Important: Attac	ch this schedule behind Form 540NR, Side 5 as a supporting California schedule.	
Name(s) as shown o	n tax return	SSN or ITIN

Name(s) as shown on tax return

1	2	3 4	4	5 (6	7	8	9

SANDY EGGO				1234	56789
Part I Residency Information. Complete all lin	es that apply to you a	nd your spouse/KDP	for taxable year 2021	•	
During 2021:					
1 My California (CA) Residency (Check one)					
a Myself: 🖲 Nonresident 🖲 Part-Year F	Resident 🔍 Reside	ent d Spous			
			Yourself		Spouse/RDP
2 a I was domiciled in (enter two letter code, see i				🔍	
b was in the military and stationed in (enter tw				🔍	
3 became a CA resident (enter state of prior resid	lence and date (mm/de	d/yyyy) of move)	•/'	O	//
4 became a CA nonresident (enter new state of re	esidence and date (mn	n/dd/yyyy) of move) .	●′′	′ O	//
5 I was a CA nonresident the entire year (enter sta	,		-	🕘	
6 The number of days I spent in CA for any purpos					
7 I owned a home/property in CA (enter Y for Yes,	N TOP NO)	• • • • • • • • • • • • • • • • • • • •		_ 🖉	
 8 Before 2021: I was a CA resident for the period 	01		●//		/
			•//		/
Part II Income Adjustment Schedule	A	В	C	D	E
Section A — Income from federal Form 1040 or 1040-SR	Federal Amounts (taxable amounts from	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law	CA Amounts (income earned or
	your federal tax return)	(difference between CA & federal law)	(difference between CA & federal law)	As If You Were a CA Resident	received as a CA resident and income
				(subtract col. B from	earned or received
				col. A; add col. C to the result)	from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions	0	2			
before making an entry in col. B or C 1	۲	۲	۲	۲	•
2 Taxable interest. a 🖲 2b	\odot	\odot	\odot	\odot	\odot
3 Ordinary dividends. See instructions.					
a • 3b	\bullet	۲	۲	۲	•
4 IRA distributions. See instructions.					
a • 4b	•	•	۲	۲	•
5 Pensions and annuities. See					
instructions. a O		\odot	•	\odot	•
6 Social security benefits. a • 6b		\odot			
7 Capital gain or (loss). See instructions 7			2	-	
	\odot	•	\odot	\odot	•
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state					
and local income taxes 1	<u> </u>	۲	-		
2a Alimony received. See instructions 2a	\odot		۲	۲	•
${\bf 3}$ Business income or (loss). See instructions ${\bf 3}$	\odot	ullet	\odot	\odot	\odot
4 Other gains or (losses) 4	\odot	ullet	\odot	ullet	ullet
5 Rental real estate, royalties, partnerships,		0	0	0	0
S corporations, trusts, etc 5	•	•	0	0	O
6 Farm income or (loss) 6		0	•	۲	•
7 Unemployment compensation 7	\odot	\odot			

L

TAXABLE YEAR California Adju	istments _	_	-	- 1	SCHEDULE
2021 Nonresidents			ts 🗖	-	A (540NR)
Important: Attach this schedule behind For	m 540NR, Side 5 a	as a supporting Ca	llifornia schedule.		
Name(s) as shown on tax return				SSN or IT	
SANDY EGGO Part I Residency Information. Complete all lin	es that and	nd your spouse/BDP	for taxable year 2021	1234:	56789
During 2021:	es tilat e	na your spouse/nor		•	
 My California (CA) Residency (Check one) a Myself: Nonresident 	Resident 💿 Reside	ent b Spou	se: • Nonresiden	t 🖲 Part-Year Re	sident • Resider
			Yourself		Spouse/RDP
2 a I was domiciled in (enter two letter code, see i	nstructions)		$ \mathbf{O} $	<u>FC</u> 🕘	
${\boldsymbol{b}} \mid$ was in the military and stationed in (enter tw	o letter code)				
B became a CA resident (enter state of prior resid					//
4 became a CA nonresident (enter new state of n			<u> </u>	/ _	//
 I was a CA nonresident the entire year (enter sta The number of days I spent in CA for any purpose 	· ·		~	184	
 The number of days (spent in CA for any purpose I owned a home/property in CA (enter Y for Yes, 					
Before 2021: I was a CA resident for the period	nf		 I 	/	/ _
			 i i 	·-	
Part II Income Adjustment Schedule	A	В	C	D	E
Section A — Income	Federal Amounts	Subtractions	Additions	Total Amounts	CA Amounts
from federal Form 1040 or 1040-SR	(taxable amounts from your federal tax return)		See instructions (difference between CA & federal law)	Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	(income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C 1	۲	۲	۲	۲	۲
2 Taxable interest. a 🖲 2b	\odot	\odot	\odot	\odot	\odot
3 Ordinary dividends. See instructions.					
a 🖲 3b	\odot	۲	0	۲	•
4 IRA distributions. See instructions.		\odot		۲	۲
5 Pensions and annuities. See		•			•
instructions. a • 5b		\odot			
6 Social security benefits.		<u> </u>		0	
a 🖲 6b	\odot	\odot			
7 Capital gain or (loss). See instructions 7	۲	۲	۲	۲	۲
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state and local income taxes	۲	۲			
2a Alimony received. See instructions 2a	۲		•	۲	۲
3 Business income or (loss). See instructions. 3	Õ	۲	Õ	Õ	0
4 Other gains or (losses) 4	$\overline{\bullet}$	 O 	0	Image: Second	0
5 Rental real estate, royalties, partnerships,		7.0			
S corporations, trusts, etc 5	۲	0	0	0	0
6 Farm income or (loss) 6	۲	۲	۲	۲	۲
7 Unemployment compensation 7	\odot	\odot			

SCENARIO

<u>Sandy Eggo</u>

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 \$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

\$50,000

Wages earned in Pandora before 7/1/2021\$8,000Interest Income\$500

TAXABLE YEAR Calif	iornia Δdiu	ıstments –	-		_	SCHEDULE
		or Part-Yea		ts –	- c	A (540NR)
Important: Attach this sch	edule behind For	n 540NR, Side 5 a	is a supporting Ca	lifornia schedule.		
Name(s) as shown on tax return SANDY EGC						56789
Part I Residency Informati	ion. Complete all line	es that apply to you a	nd your spouse/RDP	for taxable year 2021	•	
During 2021:						
1 My California (CA) Resident a Myself: O Nonreside		esident • Reside	ent b Spous	se: 🖲 Nonresiden	t 🖲 Part-Year Re	sident 🖲 Resident
				Yourself		Spouse/RDP
2 a I was domiciled in (enter	two letter code, see in	nstructions)		$\overline{\bullet}$	<u>FC</u> 💿	
h I was in the military and s	stationed in (enter two) letter code)		\bigcirc	•	
3 became a CA resident (ent	ter state of prior resid	ence and date (mm/do	l/yyyy) of move)	EC 07/01/	/ 2020	//
4 became a CA nonresident					/ •	/_/
5 was a CA nonresident the	entire year (enter stat	e of residence)		\odot	•	
6 The number of days I spent					1840	
7 I owned a home/property in	n CA (enter Y for Yes,	N for No)		۲		_
8 Before 2021: I was a CA res	sident for the period o	of		•//		/
				•//		/
Part II Income Adjustment	t Schedule	A	В	C	D	E
	n 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. before making an entry in	col. B or C 1	۲	۲	۲	۲	۲
	2b	\odot	\odot	\odot	\odot	۲
3 Ordinary dividends. See in	structions.	~	~			
a 🔍	3b	•	۲	0	0	٢
4 IRA distributions. See inst		_	_			
	4b	\odot	۲	0	۲	•
5 Pensions and annuities. Se		~	~			
instructions. a 🖲	50	ullet	\odot	۲	۲	•
6 Social security benefits.	Ch					
a ()			\odot			-
7 Capital gain or (loss). See		\odot	۲	\odot	\odot	۲
Section B — Additional Incom from federal Sch	ne edule 1 (Form 1040)					
1 Taxable refunds, credits, o and local income taxes	or offsets of state	۲	۲			
2a Alimony received. See inst				۲	۲	۲
3 Business income or (loss).		•	۲	0	0	0
4 Other gains or (losses)		$\overline{\bullet}$	$\overline{\bullet}$	Õ	Õ	۲
5 Rental real estate, royalties S corporations, trusts, etc	s, partnerships,	•	•	•	•	•
		•	•	•	•	•
6 Farm income or (loss)		<u> </u>			•	•
7 Unemployment compensa	tion 7	$oldsymbol{eta}$	\odot			

TAXABLE YEAR California Adju	ustments –	-	-	–	SCHEDULE
2021 Nonresidents			ts –	- C	A (540NR)
Important: Attach this schedule behind For	ernene seen zerseneren zerse anneren				
Name(s) as shown on tax return				SSN or IT	
SANDY EGGO Part I Residency Information. Complete all lin	aa that analy to you a	nd your oneyoo (DDD)	far taxabla year 2021	12345	6789
During 2021:	es mai apply to you a	nu your spouse/hDr	ior taxable year 2021	•	
Reported for IRS \$25,00	າດ	h Spous	se: 🛈 Nonresiden	t 🛈 🛛 Part-Year Bes	sident
	50	a open	Yourself		Spouse/RDP
			•	FC 💿	
California wages \$50,0	00		•	•	
Pandoran wages \$ 8,00	00		ĕ FC <u>07</u>∕01 ,	2020 •	//
		f move) .	•/'	′ 🕘	//
Total \$58,00	00			1840	
			ŏ	<u>N</u> ⊚	
\$58,000 - \$25,000 =	\$33,000		•//	•/_	/
\$56,000 \$25,000	<i>455,000</i>		•//		/
Part II Income Adjustment Schedule	A	В	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	Total Amounts Using CA Law As If You Were a	CA Amounts (income earned or received as a CA
		CA & lederal law)	CA & federal law)	CA Resident (subtract col. B from col. A; add col. C to the result)	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	۲	033,000	•58,000	● 50,000
2 Taxable interest. a () 2b 3 Ordinary dividends. See instructions.	۲	۲	\odot	۲	•
a Ordinary dividends. See instructions.		۲	۲	۲	۲
4 IRA distributions. See instructions.		•	•		
a () 4b	۲	\odot	\odot	\odot	۲
5 Pensions and annuities. See instructions. a • 5b	۲	۲	•	•	۲
6 Social security benefits. a ⊙6b		۲			-
7 Capital gain or (loss). See instructions 7		•	۲	۲	۲
Section B — Additional Income from federal Schedule 1 (Form 1040)					
1 Taxable refunds, credits, or offsets of state					
and local income taxes 1	۲	۲			
2a Alimony received. See instructions 2a	•		۲	۲	•
3 Business income or (loss). See instructions 3	۲	۲	0	۲	•
4 Other gains or (losses)	۲	۲	۲	۲	•
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc	۲		\odot	۲	
6 Farm income or (loss)	•	Õ	Õ	0	0
7 Unemployment compensation	•	0	-	-	-
	~				

SCENARIO

<u>Sandy Eggo</u>

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:

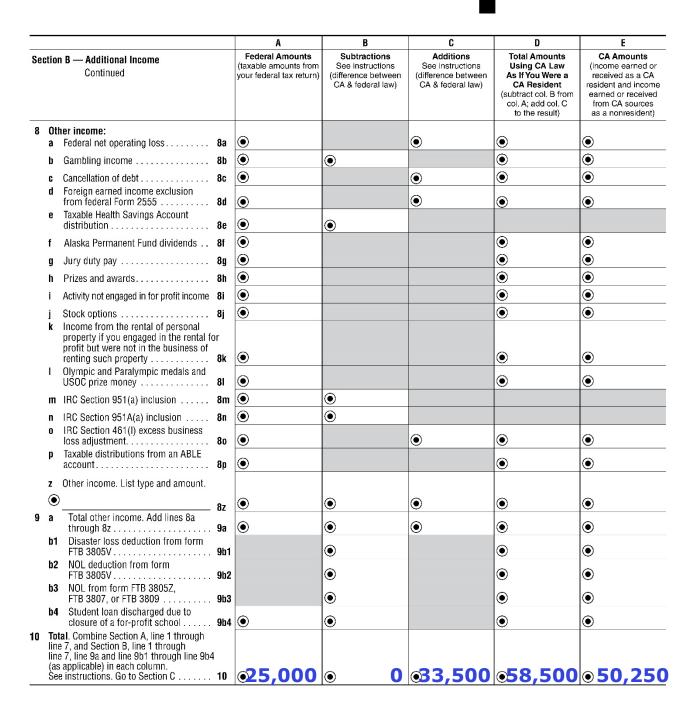
Wages earned in California \$30,000 paid from California Institution \$20,000 paid from Pandoran employer

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

\$50,000

Wages earned in Pandora before 7/1/2021\$8,000Interest Income\$500

TAXABLE YEAR California Adju	istments _	_		-	SCHEDULE
2021 Nonresidents			ts	-	CA (540NR)
Important: Attach this schedule behind Form	m 540NR, Side 5 a	as a supporting Ca	lifornia schedule.		
Name(s) as shown on tax return SANDY EGGO				SSN or	56789
Part I Residency Information. Complete all line	es that apply to you a	nd your spouse/RDP 1	for taxable year 2021		50705
During 2021:					
Reported for IRS \$25,00	n	h Spous	se: 🕥 Nonresiden	t 🛈 🛛 Part-Vear F	Resident 🖲 Resident
		b 0000	Yourself		Spouse/RDP
				FC 💿	
California wages \$50,00			● ● FC_07/01		
Pandoran wages <u>\$ 8,00</u>	00	ove) f move)		(<u>2020</u>)	//
Total \$58,00			\odot	\odot	
÷•••••••••••••••••••••••••••••••••••••					
\$58,000 - \$25,000 =	\$33,000		●//	ŏ	//
Part II Income Adjustment Schedule	A	В	C	D	E
Section A — Income	Federal Amounts (taxable amounts from	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law	CA Amounts (income earned or
from federal Form 1040 or 1040-SR	your federal tax return)		(difference between CA & federal law)	As If You Were a CA Resident	received as a CA resident and income
				(subtract col. B from col. A; add col. C	
				to the result)	as a nonresident)
1 Wages, salaries, tips, etc. See instructions before making an entry in col. B or C 1	025,000	\odot	033,000	•58,00	0 • 50,000
 2 Taxable interest. a <a>[b] 3 Ordinary dividends. See instructions. 	• 0	۲	• 500		0 • _ 250
a Ordinary dividends. See instructions.		۲	\odot	•	
4 IRA distributions. See instructions.	Ŭ	_			
a 🖲 4b	•	۲	•		
5 Pensions and annuities. See instructions. a () 5b		•			
6 Social security benefits.	-				
a • 6b			is intangible -		
7 Capital gain or (loss). See instructions 7 Section B — Additional Income	•		taxable to yo	ur	
from federal Schedule 1 (Form 1040)		place of	residency		
1 Taxable refunds, credits, or offsets of state				Sandy	y declares
	•	۲			ent of CA for
2a Alimony received. See instructions 2a	-		0		365 days or one-
()	 Image: Constraint of the second second		 Image: Constraint of the second second	half o	of the year.
5 Rental real estate, royalties, partnerships,		۲			
S corporations, trusts, etc 5	•	•	•	•	O
	\odot	•	•	•	\odot
7 Unemployment compensation 7	\odot	\odot			







		A	В	C	D	E
	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned o received as a CA resident and incom earned or received from CA sources as a nonresident)
	Total other adjustments. Add lines 24a hrough 24z	۲	۲	۲	۲	۲
	Add line 11 through line 23 and line 25 in each column, A through E	۲	۲	۲	۲	۲
	Fotal. Subtract line 26 from line 10 in each column, A through E. See instructions 27	●25,000	۲	⊚33,500	●58,500	o 50,25
	t III Adjustments to Federal Itemized Dedu			A Federal Amounts (from federal Schedule)	A B Subtractions See instructions	C Additions See instructions
	k the box if you did NOT itemize for federal but wil	l itemize or California .	······••□	(Form 1040))		
led	ical and Dental Expenses See instructions.					
1	Medical and dental expenses		-	l		
2	Enter amount from federal Form 1040 or 1040			2		
3	Multiply line 2 by 7.5% (0.075)			3		
4	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0	<u></u>	1 O		\odot
	s You Paid					
	State and local income tax or general sales tax				۲	
	State and local real estate taxes					
	State and local personal property taxes			-		
	Add line 5a through line 5c.					
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	0 1				
	Enter the amount from line 5a, column B in line Enter the difference from line 5d and line 5e, co				۲	۲
6	Other taxes. List type •				0	O
7	Add line 5e and line 6					•
ite	est You Paid					
a	Home mortgage interest and points reported to	you on federal Form	1098 8:			\odot
b	Home mortgage interest not reported to you or					Õ
C	Points not reported to you on federal Form 109			-		Ŏ
ď	Mortgage insurance premiums.				۲	
e	Add line 8a through line 8d			-	\bigcirc	\odot
Ū.	Investment interest.				O	Õ
0	Add line 8e and line 9.				$\overline{\bullet}$) ()
	to Charity					
1	Gifts by cash or check		1'		۲	۲
2	Other than by cash or check			20	O	Õ
3	Carryover from prior year				ŏ	Õ
4	Add line 11 through line 13				Ŏ	Ŏ
ası	alty and Theft Losses		-			
5	Casualty or theft loss(es) (other than net quality					
	Attach federal Form 4684. See instructions	· · · · · · · · · · · · · · · · · · ·		50	\odot	\odot
the	r Itemized Deductions		•	.~	.~	· ~
6	Other—from list in federal instructions			i 🖲	\bigcirc	۲
	Add lines 4, 7, 10, 14, 15, and 16 in columns A					

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22222	a Employee's social security number			
	123-45-6789	OMB No. 154	15-0008	
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
Researc	ch Institute		5 Medicare wages and tips	6 Medicare tax withheld
La Jolla	n, CA 92037		7 Social security tips	8 Allocated tips
d Control number			9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initia	al Last name	Suff.	11 Nonqualified plans	12a
Sandy E	ggo		13 Statutory Retirement Third-party employee plan sick pay	ੇ 12b ੇ
1122 0	cean Drive		14 Other	ੇ 12c ਼ੁ
San Die f Employee's address and ZIP co	go, CA 92108			a 12d G g e
15 State Employer's state ID nun CA 123-45-6		17 State incom 2,4		19 Local income tax 20 Locality name
Form W-2 Wage an Statemen Copy 1—For State, City, or Lo	nt	202		f the Treasury—Internal Revenue Service

During 2021, Sandy donated

Total Itemized Deductions:		A A
State Income Tax	\$2,	446
Charitable Donation	<u>\$</u>	75
Total	\$2	,521









		A	В		C	D	E
	on C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	See (differe	dditions instructions ence between 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)
b t	fotal other adjustments. Add lines 24a hrough 24z	۲	۲	ullet		۲	۲
6		۲	۲	ullet		۲	۲
	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	025,000	۲	0 3	3,500	⊙58,500	• 50,25
	t III Adjustments to Federal Itemized Dedu			A Fed	eral Amounts m federal Schedule .	A B Subtractions See instructions	C Additions See instructions
hec	k the box if you did NOT itemize for federal but wil	l itemize for California .		(For	m 1040))		
	ical and Dental Expenses See instructions.						
1	Medical and dental expenses		1	I			
	Enter amount from federal Form 1040 or 1040						
3	Multiply line 2 by 7.5% (0.075)			3			-
	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0	4	10			\odot
	s You Paid			1-		-	
ia	State and local income tax or general sales taxe	əs		1 <u>0</u>	2,446	\odot	
ib	State and local real estate taxes		5t	_@			
ic	State and local personal property taxes		50	: O			
id	Add line 5a through line 5c			1 🔍			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	if married filing separat	tely) in column A				
	Enter the amount from line 5a, column B in line						
	Enter the difference from line 5d and line 5e, co					0	0
	Other taxes. List type •					0	0
	Add line 5e and line 6			10		\odot	۲
	est You Paid						
	Home mortgage interest and points reported to			-			0
	Home mortgage interest not reported to you or			-			0
;	Points not reported to you on federal Form 109	98	80			-	•
d	Mortgage insurance premiums	••••••	80	1)O		\odot	
	Add line 8a through line 8d			-		۲	۲
	Investment interest					۲	۲
D	Add line 8e and line 9		10) 🔘		\odot	\odot
ifts	to Charity			_			
	Gifts by cash or check				75	\odot	۲
	Other than by cash or check			2		\odot	۲
	Carryover from prior year					\odot	\odot
	Add line 11 through line 13		14	10	75	\odot	\odot
	alty and Theft Losses						
5	Casualty or theft loss(es) (other than net qualif						
	Attach federal Form 4684. See instructions	·····	······································	50		۲	۲
the	r Itemized Deductions						
6	Other—from list in federal instructions			i 💽		\odot	۲
	Add lines 4, 7, 10, 14, 15, and 16 in columns A	B and C	17		2,521		

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		A	В		C		D	E
_	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	See (differe	dditions instructions nce between federal law)	Us As I Ca (subtr col.	al Amounts ing CA Law If You Were a A Resident ract col. B from A; add col. C o the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
	5	۲	۲	ullet		ullet		۲
	Add line 11 through line 23 and line 25 in each column, A through E	۲	۲	ullet		ullet		۲
	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	025,000	۲	3 3	3,500	•5	8,500	• 50,25
	t III Adjustments to Federal Itemized Dedu			A Fed	eral Amounts m federal Schedule /	B	Subtractions See instructions	C Additions See instructions
hec	k the box if you did NOT itemize for federal but wil	l itemize for California .	•	(For	m 1040))			
ed	ical and Dental Expenses See instructions.							
1	Medical and dental expenses		1	I				
2	Enter amount from federal Form 1040 or 1040							
3	Multiply line 2 by 7.5% (0.075)							
1	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0	4	10				\odot
	s You Paid			1		1	0 1 1 1	
	State and local income tax or general sales tax				<u>2,446</u>	\odot	2,446	
	State and local real estate taxes			-				
	State and local personal property taxes							
d	Add line 5a through line 5c		50	1 <u>0</u> 1				
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	0 1	,,					
	Enter the amount from line 5a, column B in line							
	Enter the difference from line 5d and line 5e, co							
6	Other taxes. List type •					\odot		0
7	Add line 5e and line 6			/ 0		\odot		\odot
	rest You Paid		1122					
3	Home mortgage interest and points reported to							0
)	Home mortgage interest not reported to you or							\odot
;	Points not reported to you on federal Form 109			-				۲
t	Mortgage insurance premiums					\odot		
B	Add line 8a through line 8d					۲		\odot
	Investment interest					\odot		\odot
)	Add line 8e and line 9	<u></u>	<u></u> 1(J)		\odot		\odot
	to Charity			1-		1-		-
1	Gifts by cash or check				75	\odot		\odot
2	Other than by cash or check			2		\odot		۲
3	Carryover from prior year					\odot		0
1	Add line 11 through line 13			↓ ●	75	\odot		\odot
_	alty and Theft Losses							1
5	Casualty or theft loss(es) (other than net qualif					-		
	Attach federal Form 4684. See instructions			5 O		\odot		\odot
the	r Itemized Deductions					10		
6	Other—from list in federal instructions				0 604	$\overline{\mathbf{O}}$	0 1 1 1	\odot
	Add lines 4, 7, 10, 14, 15, and 16 in columns A	D and C		1/2	2,521	\odot	2.446	

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19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type ④ ④ 21		
22	Add line 19 through line 21		
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		
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		
	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	
	m Part II, line 27, column E
2 Enter your deductions from line 30	
3 Deduction Percentage. Divide Part II, line 2	7, 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
4 California Itemized/Standard Deductions.	Multiply line 2 by the percentage on line 3
5 California Taxable Income. Subtract line 4 t	from line 1. Transfer this amount to Form 540NR, line 35. If less than
zero, enter -0	

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		A	В	C	D	E
_	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As 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 incom- earned or received from CA sources as a nonresident)
	0	۲	۲	۲	۲	۲
	Add line 11 through line 23 and line 25 in each column, A through E	۲	۲	۲	۲	\odot
	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	025,000	۲	⊚33,500	●58,500	6 50,25
	rt III Adjustments to Federal Itemized Dedu			A Federal Amounts (from federal Schedule	A B Subtractions See instructions	C Additions See instructions
	k the box if you did NOT itemize for federal but wil	l itemize for California .	•	(Form 1040))		
lec	ical and Dental Expenses See instructions.					
1	Medical and dental expenses					
2	Enter amount from federal Form 1040 or 1040			2		
3	Multiply line 2 by 7.5% (0.075)		;	3		
4	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0		I) 🔍		\odot
	es You Paid					
5a	State and local income tax or general sales taxe	es			\odot	
ōb	State and local real estate taxes		51			
	State and local personal property taxes			-		
ōd	Add line 5a through line 5c		50			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	0 1				
	Enter the amount from line 5a, column B in line					
	Enter the difference from line 5d and line 5e, co				0	0
6	Other taxes. List type •				0	0
7	Add line 5e and line 6	•••••		/ •	۲	۲
	rest You Paid		1222			
a	Home mortgage interest and points reported to			-		
b	Home mortgage interest not reported to you or			-		
C	Points not reported to you on federal Form 109					•
d	Mortgage insurance premiums					2
e	Add line 8a through line 8d			-	O	<u> </u>
	Investment interest			-	O	O
0	Add line 8e and line 9	<u> </u>	<u></u> 11		۲	\odot
_	s to Charity					
1	Gifts by cash or check				0	O
2	Other than by cash or check				•	0
3	Carryover from prior year				0	0
4	Add line 11 through line 13		····· 14	I)O	\odot	\odot
	ualty and Theft Losses			1	1	1
5	Casualty or theft loss(es) (other than net qualif					
	Attach federal Form 4684. See instructions		····· 1	5 0	\odot	۲
the	er Itemized Deductions					
6	Other—from list in federal instructions			-	0	0
7	Add lines 4, 7, 10, 14, 15, and 16 in columns A	. B. and C	1	7∣(●)		\odot

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19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type C C 21		
22	Add line 19 through line 21		
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		
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		
	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. Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606	● 30 [4,803
Pa 1	rt IV California Taxable Income California AGI. Enter your California AGI from Part II, line 27, column E	. • 1	50.250
2	California AGI. Enter your California AGI from Part II, line 27, column E Enter your deductions from line 30 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- 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-	. • 4_ . • 5	

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19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions			
20	Tax preparation fees			
21	Other expenses- investment, safe deposit box, etc. List type ④ ④ 21			
22	Add line 19 through line 21			
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			
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	7	5
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			
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	(a) 29		٦
30	Enter the larger of the amount on line 29 or your standard deduction listed below	0231		_
50	Single or married/RDP filing separately. See instructions	● 30	 4,803	3

Part IV California Taxable Income 1 California AGI. Enter your California AGI from Part II, line 27, column E 2 Enter your deductions from line 30 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 4 California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3 5 California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than zero, enter -0



		A	В	C	D	E
	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As 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 incom earned or received from CA sources as a nonresident)
	0	۲	•	۲	۲	۲
	Add line 11 through line 23 and line 25 in each column, A through E	۲	۲	۲	\odot	ullet
	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27	025,000	۲	⊚33,500	58,500	50,25
ar	rt III Adjustments to Federal Itemized Dedu	ctions		A Federal Amounts (from federal Schedule	A B Subtractions See instructions	C Additions See instructions
	ck the box if you did NOT itemize for federal but wil			(Form 1040))	A D See Instructions	 See instructions
ed	ical and Dental Expenses See instructions.					
1	Medical and dental expenses			1		
2	Enter amount from federal Form 1040 or 1040			2		
3	Multiply line 2 by 7.5% (0.075)		;	3		
1	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0	<u></u>	4 💿		•
axe	es You Paid					
ia	State and local income tax or general sales tax	əs		a 💿	\odot	
	State and local real estate taxes					
ic	State and local personal property taxes			. •		
d	Add line 5a through line 5c.			d 🖲		
	Enter the smaller of line 5d or \$10,000 (\$5,000					
	Enter the amount from line 5a, column B in line	5e, column B				
	Enter the difference from line 5d and line 5e, co				\odot	۲
ĵ	Other taxes. List type 💽				\odot	\odot
7	Add line 5e and line 6			7 🔘	\odot	\odot
te	rest You Paid					
3	Home mortgage interest and points reported to	you on federal Form	10988			\odot
)	Home mortgage interest not reported to you or			-		\odot
;	Points not reported to you on federal Form 109	8	8	. •		\odot
ł	Mortgage insurance premiums			10	۲	
	Add line 8a through line 8d				$\overline{\bullet}$	\odot
	Investment interest			-	Ŏ	Õ
)	Add line 8e and line 9			-	ŏ	ŏ
	s to Charity				0	0
1	Gifts by cash or check		1'	10	\odot	۲
2	Other than by cash or check			20	•	le l
3	Carryover from prior year				0	Õ
1	Add line 11 through line 13				Ŏ	Õ
	ualty and Theft Losses		•			
5	Casualty or theft loss(es) (other than net qualif	ied disaster losses).				
-	Attach federal Form 4684. See instructions					۲
lh¢	r Itemized Deductions					
	Other—from list in federal instructions	antist had being sub-constrained and beauty-constrained			۲	۲
6 7	Add lines 4, 7, 10, 14, 15, and 16 in columns A					
1	- Aud mies 4, 7, 10, 14, 10, and 10 m columns P	, υ, απα ∪	1			

30	Enter the larger of the amount on line 29 or your standard deduction listed below Single or married/RDP filing separately. See instructions. Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606	. • 30	4,803
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 29	. • 29	
	Married/RDP filing jointly or qualifying widow(er)	Г	
	Head of household		
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		
28	Combine line 26 and line 27	. • 28	
27	Other adjustments. See instructions. Specify. 🕥	. • 27	
26	Total Itemized Deductions. Add line 18 and line 25.	. • 26	75
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.	• • 25	
24	Multiply line 23 by 2% (0.02). If less than zero, enter 0		
23	Enter amount from federal Form 1040 or 1040-SR, line 11 🖲		
22	Add line 19 through line 21		
21	Other expenses- investment, safe deposit box, etc. List type 🕥 🕞 21		
20	Tax preparation fees		
19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions		

FG	
1	California AGI. Enter your California AGI from Part II, line 27, column E
2	Enter your deductions from line 30
	Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal
	to four places. If the re <mark>sult is greater than 1.0000, enter 1.0000. If less than zero, enter</mark> -0
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
	zero, enter -0
	50,250/58,500

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions			
20	Tax preparation fees			
21	Other expenses- investment, safe deposit box, etc. List type ④ ④ 21			
22	Add line 19 through line 21			
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			
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	F		
	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. Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606	30	4,80)3

Pa	art IV California laxable income	
1	California AGI. Enter your California AGI from Part II, line 27, column E	50,250
2	California AGI. Enter your California AGI from Part II, line 27, column E	
	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	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	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	

4,803 x .8590

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type 🕥 💽 21		
22	Add line 19 through line 21		
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		
	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	© 30	4,803

Pa	rt IV California Taxable Income	
1	California AGI. Enter your California AGI from Part II, line 27, column E	50,250
2	California AGI. Enter your California AGI from Part II, line 27, column E	
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	
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	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	



TAX	ABLE		al	ifornia	No	nres	sider	nt o	r I	Part-Year				_	CALIFORNI	A FORM	
	202	_		sident											540	NR	
] Cr	neck here if	this	is an AMEN	IDED I	return.		F	isc	al year filers only:	Ent	er month of	year er	nd: month	y	ear 202	2
Your	first n	ame			Initial	Last nar	ne					Suffix	Your S	SN or ITIN			_
		ANDY					GG	0]		3-4 5 -6	5789		A
L If joir		return, spouse's		o's first name	Initial	Last nar						J L Suffix		e's/RDP's SSN			
		,]					R
Addit	ional i	information (se	e inst	ructions)										PBA code			
Stree	_	ress (number a	_			T\/F						Apt. no/ste.	no.	PMB/privat	ə mailbox	' R 	iP
	_		-			IVE							710				
City	_	have a foreign	_	GO	ctions)									⊪ 92108	2	1	
Forei		untry name		00			F	oreian	prov	ince/state/county				Foreign post]]	
	J									,							_
		Your DOB (I	nm/	dd/vvvv)						Spouse's/RD	P's [)OB (mm/dd/	VVVV)				_
Date of Birth		05/22		,,,,,						•			,,,,,,,				
				(see instruct	ione)					Spouse's/RDI	D'e n	rior name (er	o inetru	ctions)			
Prior Name	•		ante	1966 1131100	10115)					Spouse s/mbi	sμ			clionsy			
	•									•							
		lf your Calif	ornia	a filing status	is diffe	erent fro	m your f	federal	fili	ng status, check the	box	here					
	1	Sing	le				4	Пне	ead	of household (with a	quali	fying person)	. See in	structions.			
٥ Sn								4		_							
Filing	z	Marr	ied/l	RDP filing joir	ntly. Se	e inst.	5		lalit	ying widow(er). Ent	er ye	ear spouse/R	DP died.				
								Se	e ir	istructions.							
	3	Marr	ied/I	RDP filina ser	barately	/. Enter :	spouse's	/RDP's	s SS	SN or ITIN above and	t full	name here					
	6	If someone	can	claim you (or	your s	spouse/l	RDP) as	a depe	ende	ent, check the box he	ere. S	See inst	•	6			
-	Foi	r line 7, line 8	, line	9, and line 10	0: Multi	iply the i	number y	you en	ter i	n the box by the pre-	prin	ted dollar am	ount for	that line.			-
	7	Personal: If	you	checked box	1, 3, 0	r 4 abov	ve, enter	1 in th	ie b	ox. If you					Whole do	llars only	y
	-									see instructions.	7	1 X \$129) = • \$		129		
	8	Blind: If you								r 1; 	8	X \$129)-@\$				7
	9			r your spous							(-) 						ב ר
ŝ	10			older, enter 2 not include						••••••	9	X \$129) = • \$				
otion	10	Dependenta		Dependent 1	yourse	11 01 901	ui shons		De	pendent 2			Depe	ndent 3			
Exemptions		First Name	۲									(•				
ш		Last Name	\odot] (•				
		SSN. See	C					ש ב ר				`					
		instructions.	•					•					•				
		Dependent's relationship to you	۲] 💿				(•				
	Tate			ationa						• •• [X \$400 =	¢ (7
	iotal	l dependent e	xem	μισπs	••••				•••			ιΛ Φ4UU =	ΨΨ				
							33		31	31213			For	n 540NR 20	21 Side	1	
						~											_

You	r nar	ne: SANDY EGGO Your SSN or ITIN: 123456789			
	11	Exemption amount: Add line 7 through line 10	🖲 11	\$ 129	
	12	Total California wages from your federal Form(s) W-2, box 16	. 00		
Total Taxable Income	13 14 15	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	 13 14 15 		- 00 - 00 - 00
otal Tax:	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16		. 00
F	17 18 19	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	 17 18 19 		• 00 • 00
	31	Tax. Check the box if from:	<u> </u>		
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31 . .00		. 00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35		.00
CA Taxable Income	36	CA Tax Rate. Divide line 31 by line 19 • 36	г		
xable li	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37		. 00
CA Ta	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	_		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions	③ 39		.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	• 40 L		.00
	41	Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A	Г		.00
	42	Add line 40 and line 41 Nonrefundable Child and Dependent Care Expenses Credit. See instructions.	• 42 _		.00
lits	50 51	Attach form FTB 3506	● 50 L		. <u>00</u>
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions	- <u>00</u> - 00		
Υ.	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions	_		_
	55	Credit amount. See instructions	• 55		. 00
	;	Side 2 Form 540NR 2021 333 3132213			

55555	a Employee's social security number	OMB No. 1545-0008					
b Employer identification number (EIN)		1 Wages, tips, other compensation 2 Federal income tax withheld \$30,000				
c Employer's name, address, and :	ZIP code		3 So	cial security wages	4 Socia	al security ta	x withheld
	Institute		5 Medicare wages and tips		6 Medicare tax withheld		
La Jolia,	Ca 92037		7 Sc	cial security tips	8 Alloc	ated tips	
d Control number						ndent care	benefits
Employee's first name and initial	Last name	Suff.		onqualified plans	12a		
Sandy Egg			13 Statutory Refirement Trid-party 12b employee plan sickpay c				
1122 Ocea			14 Otl	J LJ LJ	12c		
San Diego	, Ca 92108				C 00		
					12d		
f Employee's address and ZIP cod				1			
15 State ID num	ber 16 state wages, tips, etc. \$30,000	1. State incom	e tax	18 Localwages, tips, etc.	19 Local inc	ometax 	20 Locality name
Form W-2 Wage an Statemen Copy 1-For State, City, or Loc		202	21	Department o	of the Treasu	y—Internal	Revenue Service

You	ir nai	ne: SANDY EGGO Your SSN or ITIN: 123456789	-	
	11	Exemption amount: Add line 7 through line 10	🖲 11 💲 📃	129
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
Jcome	13 14	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	 13 14 	.00
Total Taxable Income	15 16	Subtract line 14 non-line 13. These than 200, enter the result in parentneses. See instructions	15 • 16	.00
Tota	17 18	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions	 17 18 	.00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	19 19	.00
	31	Tax. Check the box if from:		
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
come	36	CA Tax Rate. Divide line 31 by line 19		
ble In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 () 38		
U	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions	③ 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 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	• 50 • 00	.00
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions	- <u>00</u>	
sp	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	:	Side 2 Form 540NR 2021 333 3132213		



		A	В	C	D		E
	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B fron col. A; add col. C to the result)	(inca rec resid n earr froi	A Amounts ome earned or eived as a CA ent and incom- ed or received n CA sources a nonresident)
		۲	۲	۲	۲	۲	
	Add line 11 through line 23 and line 25 in each column, A through E	\odot	\odot	\odot	\odot	\odot	
7	Total. Subtract line 26 from line 10 in each column, A through E. See instructions 27		0		58,500		50,250
a	rt III Adjustments to Federal Itemized Dedu	ctions		A Federal Amounts	A B Subtractions See instructions		Additions
	k the box if you did NOT itemize for federal but wil		🔘 🗖	A (from federal Schedule . (Form 1040))	A D See instructions		See instructions
led	ical and Dental Expenses See instructions.						
1	Medical and dental expenses			1			
2	Enter amount from federal Form 1040 or 1040			2			
3	Multiply line 2 by 7.5% (0.075)			3			
4	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0		10		۲	
axe	es You Paid						
5a	State and local income tax or general sales taxe	es			\odot		
	State and local real estate taxes						
5c	State and local personal property taxes						
5d	Add line 5a through line 5c.			j 🖲			
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	if married filing separat	tely) 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, co	lumn A in line 5e, colu	mn C 50	•	0	\odot	
6	Other taxes. List type 💽				\odot	۲	
7	Add line 5e and line 6			10	\odot	\odot	
nte	rest You Paid			1		_	
а	Home mortgage interest and points reported to	o you on federal Form	10988a			\odot	
b	Home mortgage interest not reported to you or	n federal Form 1098	81) O		۲	
C	Points not reported to you on federal Form 109	98	80	: 🔍		\odot	
d	Mortgage insurance premiums		80	l) 🔍	\odot		
е	Add line 8a through line 8d			-	\odot	\odot	
	Investment interest				۲	۲	
0	Add line 8e and line 9				\odot	\odot	
iifts	s to Charity				-		
1	Gifts by cash or check				۲	۲	
2	Other than by cash or check			2 🔘	\odot	\odot	
3	Carryover from prior year				•	۲	
4	Add line 11 through line 13			4 •	\odot	\odot	
_	ualty and Theft Losses			1	1		
5	Casualty or theft loss(es) (other than net qualif						
	Attach federal Form 4684. See instructions			50	۲	۲	
the	r Itemized Deductions						
6	Other—from list in federal instructions				۲	۲	
7	Add lines 4, 7, 10, 14, 15, and 16 in columns A	B and C			\odot	\odot	

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You	ır naı	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129
	12 13	Total California wages from your federal Form(s) W-2, box 16 Enter federal AGI from federal Form 1040, 1040-SR, or 1040-	.00	25,000 .00
Income	14 15	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses.	• 14	.00
Total Taxable Income	16	See instructions	15 • 16	<u>00</u>
Tota	17 18 19	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions Subtract line 18 from line 17. This is your total taxable income . If less than zero,	17 18	.00
		enter -0	19 19	. 00
	31	Tax. Check the box if from:	• 31	.00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	.00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	. 00
come	36	CA Tax Rate. Divide line 31 by line 19 (© 36		
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	.00
CA Ta)	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: L Schedule G-1 FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	
lits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	• 50	.00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	. <u>00</u> . 00	
S	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
	:	Side 2 Form 540NR 2021 333 3132213	-	



		A	В	C	D	E
_	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference betwee CA & federal law	As If You Were a	CA Amounts (income earned or received as a CA resident and incom earned or received from CA sources as a nonresident)
1	5	۲	•	۲	۲	•
	Add line 11 through line 23 and line 25 in each column, A through E	ullet		\odot	\odot	\odot
7	Intal Subtract line 26 from line 10 in each	● 25,000	• 0	33,50		
Par	t III Adjustments to Federal Itemized Dedu	ctions		A Federal Amounts (from federal Sched	Iule A B Subtractions See instructions	C Additions See instructions
	k the box if you did NOT itemize for federal but wil	l itemize for California .		(Form 1040))		
/led	ical and Dental Expenses See instructions.					
1	Medical and dental expenses		1			
2	Enter amount from federal Form 1040 or 1040					
3	Multiply line 2 by 7.5% (0.075)					
	Subtract line 3 from line 1. If line 3 is more that	n line 1, enter 0	4			\odot
	s You Paid					
	State and local income tax or general sales tax				•	
5b	State and local real estate taxes	•••••	5t			
	State and local personal property taxes			-		_
	Add line 5a through line 5c			I <u>O</u>		
5e	Enter the smaller of line 5d or \$10,000 (\$5,000	0 1	3,			
	Enter the amount from line 5a, column B in line					0
2	Enter the difference from line 5d and line 5e, co					
6	Other taxes. List type •				•	•
7	Add line 5e and line 6				\bigcirc	\odot
	rest You Paid					
a	Home mortgage interest and points reported to			-		0
b	Home mortgage interest not reported to you or			-		
C	Points not reported to you on federal Form 109					•
d	Mortgage insurance premiums					
e	Add line 8a through line 8d			-		<u> </u>
	Investment interest				<u> </u>	0
	Add line 8e and line 9		<u></u> 1(\odot	\odot
	to Charity					
1	Gifts by cash or check					•
2	Other than by cash or check			2		•
	Carryover from prior year					<u> </u>
	Add line 11 through line 13			I)(O)	\odot	\odot
	alty and Theft Losses			1		
5	Casualty or theft loss(es) (other than net qualif					
	Attach federal Form 4684. See instructions			5 O	\odot	\odot
)the	r Itemized Deductions			1-	L =	1-
6	Other—from list in federal instructions				0	0
7	Add lines 4, 7, 10, 14, 15, and 16 in columns A	B and C	17			\bigcirc

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You	ir nai	ne: SANDY EGGO Your SSN or ITIN: 123456789			
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129	
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
0	13		13	25,000	. 00
Icom	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	14	0	. 00
ble In	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	25,000	. 00
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16		. 00
þ	17 18	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	• 17		. 00
		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 19		. 00
	31	Tax. Check the box if from:	Γ		
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31		. 00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35		. 00
come	36	CA Tax Rate. Divide line 31 by line 19 (© 36			
ble In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37		. 00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000			
U	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions	③ 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
lits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	● 50		. 00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	. <u>00</u>		
ທີ	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
	;	Side 2 Form 540NR 2021 333 3132213	-		



		A	В	C	D	E
	ion C — Adjustments to Income Continued	Federal Amounts (taxable amounts from your federal tax return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	CA Amounts (income earned o received as a CA resident and incom earned or received from CA sources as a nonresident)
	5	۲	۲	۲	۲	۲
	Add line 11 through line 23 and line 25 in each column, A through E	\odot	ullet	$\overline{\mathbf{O}}$		\odot
7	Total Subtract line 26 from line 10 in each	● 25,000		33,500		50,250
	t III Adjustments to Federal Itemized Dedu			A Enderal Amounts (from receral Schedule /	B Subtractions See instructions	C Additions See instructions
	k the box if you did NOT itemize for federal but wil	l itemize for California .		(Form 1040))		
	lical and Dental Expenses See instructions.					
1	Medical and dental expenses					
2	Enter amount from federal Form 1040 or 1040			2		
3	Multiply line 2 by 7.5% (0.075)					\bigcirc
4	Subtract line 3 from line 1. If line 3 is more that so a second s	in line 1, enter U		III III		
	이 가는 그를 가지 않는 데이지 않는 것이다.				۲	
	State and local income tax or general sales tax					
	State and local real estate taxes					
	State and local personal property taxes			-		
	Add line 5a through line 5c.					
Je	Enter the smaller of line 5d or \$10,000 (\$5,000 Enter the amount from line 5a, column B in line	a 1	37			
	Enter the difference from line 5d and line 5e, co				۲	۲
6	Other taxes. List type •				Õ	ĕ
7	Add line 5e and line 6				•	Õ
nte	rest You Paid					
a	Home mortgage interest and points reported to	o you on federal Form	1098			\odot
b	Home mortgage interest not reported to you or			-		Ŏ
C	Points not reported to you on federal Form 109			-		ĕ
d	Mortgage insurance premiums				۲	Ŭ
e	Add line 8a through line 8d			12	\bigcirc	۲
-	Investment interest.				Õ	Õ
0	Add line 8e and line 9.				•) ()
	s to Charity		······			
1	Gifts by cash or check		1'		۲	۲
2	Other than by cash or check			20	<u>ق</u>	Õ
3	Carryover from prior year				Õ	ŏ
4	Add line 11 through line 13				0	Ŏ
ası	ualty and Theft Losses		-			
5	Casualty or theft loss(es) (other than net quality	fied disaster losses).				
	Attach federal Form 4684. See instructions				\odot	۲
)the	r Itemized Deductions					
6	Other—from list in federal instructions			i	۲	۲
-	Add lines 4, 7, 10, 14, 15, and 16 in columns A					

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SANDY EGGO

You	r nar	ne: Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
me	13 14	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	13 13	25,000 .00
Total Taxable Income	15	Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	• 14	<u> </u>
otal Taxa	16	California adjustments – additions. Enter the amount from Schedule CA (540NB). Part II line 27, column C	16	33,500 .00
Ĕ	17 18	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions	 17 18 	58,500 .00
	19	Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0	19	.00
	31	Tax. Check the box if from:		
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	- 00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
Income	36	CA Tax Rate. Divide line 31 by line 19 (© 36		
able Ir	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	.00
CA Tax	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$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
lits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 Credit for joint custody head of household. See instructions	• 50	.00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	. <u>00</u> . 00	
ดี	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions • 54	S	
	55	Credit amount. See instructions	• 55	.00
	5	Side 2 Form 540NR 2021 333 3132213		

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type 🕥 💽 21		
22	Add line 19 through line 21		
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		
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter 0.		
26	Total Itemized Deductions. Add line 18 and line 25.	• 26	75
27	Other adjustments. See instructions. Specify.	• 27	
28	Combine line 26 and line 27.	• 28	
29	Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your tiling status? Single or married/RDP filing separately		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 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. Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606		4,803
Pa	rt IV California Taxable Income		

1 (California AGI. Enter your California AGI from Part II, line 27, column E	50,250
2 8	Enter your deductions from line 30	
3 [Deduction Percentage. Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal	
22	to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0	4.404
4 (California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3	4,126
5 (California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than	
Z	zero, enter -0	46,124

Г

You	ir na	me: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
e	13 14	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR),	• 13	25,000 .00
Incom	15	Part II, line 27, column B	• 14	0.00
Total Taxable Income	16	See instructions	15	25,000 .00 33,500 .00
Total 1	17	line 27, column C Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	16 17	58,500 .00
	18	Part III, line 30; OR Your California standard deduction . See in Subtract line 18 from line 17. This is your total taxable income . If less than zero.	18	4,803 .00
	19	enter -0	19 19	. 00
	31	Tax. Check the box if from:	—	
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
Icome	36	CA Tax Rate. Divide line 31 by line 19 • 36		
able In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 () 38		
0	39	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions	③ 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
dits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 Credit for joint custody head of household. See instructions	• 50	.00
Special Credits	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	. <u>00</u> . 00	
Sp	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
		Side 2 Form 540NR 2021 333 3132213		

You	r nai	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11	\$ 129
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000 .00
Icome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0.00
able Ir	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	25,000
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500 .00
Tota	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
	31	Tax. Check the box if from:		
		• FTB 3800 • FTB 3803	• 31	. 00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
come	36	CA Tax Rate. Divide line 31 by line 19		
ble In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
5	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	③ 39	.00
	40	If the amount on line 13 is more than \$212,288, see instructions	• 39 [• 40 [.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	Ē	.00
	41	Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A	Г	
	42	Add line 40 and line 41	● 42 ∟	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506.	• 50	.00
lits	51	Credit for joint custody head of household. See instructions	. 00	
Special Credits	52	Credit for dependent parent. See instructions • 52	. 00	
pecia	53	See instructions	. 00	
S	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
	:	Side 2 Form 540NR 2021 333 3132213		



You	r nai	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11	\$ 129
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
	13	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11	13	25,000 .00
Icome	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	• 14	0.00
able Ir	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15	25,000
Total Taxable Income	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	• 16	33,500 .00
Tota	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
	31	Tax. Check the box if from:		
		• FTB 3800 • FTB 3803	• 31	. 00
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	. 00	
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	.00
come	36	CA Tax Rate. Divide line 31 by line 19		
ble In	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	.00
CA Taxable Income	38	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000		
5	39	CA Prorated Exemption Credits. Multiply line 11 by line 38.	③ 39	.00
	40	If the amount on line 13 is more than \$212,288, see instructions	• 39 [• 40 [.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	Ē	.00
	41	Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A	Г	
	42	Add line 40 and line 41	● 42 ∟	.00
	50	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506.	• 50	.00
lits	51	Credit for joint custody head of household. See instructions	. 00	
Special Credits	52	Credit for dependent parent. See instructions • 52	. 00	
pecia	53	See instructions	. 00	
S	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
	:	Side 2 Form 540NR 2021 333 3132213		

Page 89 Total Taxable Income \$53,697

2021 California Tax Table - Continued Filing status: 1 or 3 (Single: Married/RDP Filing Separately) 2 or

Filing sta	tus: 1 or 3	(Single; M	arried/RDP	Filing Se	eparately)	2 or 5	(Married/R	DP Filing Jo	intly; Qu	ialifying V	/idow(er))	<u>4 (He</u> ad	d of Househ	old)
If Your			he Tax For		If Your T			he Tax For		If Your T			ne Tax For	
Income			ing Status		Income			ling Status		Income	ls	Fil	ing Status	
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
40,451		1,197	624	623	47,451	47,550	1,617	829	829	54,451	54,550	2,158	1,109	1,109
40,551 40,651		1,203 1,209	626 628	625 627	47,551 47,651		1,623 1,629	833 837	833 837	54,551 54,651	54,650 54,750	2,166 2,174	1,113 1,117	1,113
40,05		1,209	630	629	47,051	47,850	1,635	841	841	54,051	54,750	2,174	1,121	1,121
40,851		1,221	632	631	47,851	47,950	1,641	845	845	54,851	54,950	2,190	1,125	1,125
40,951 41,051		1,227 1,233	634 636	633 635	47,951 48,051	48,050 48,150	1,647 1,653	849 853	849 853	54,951 55,051	55,050 55,150	2,198 2,206	1,129 1,133	1,129
41,03		1,233	638	637	48,151		1,659	857	857	55,151	55,250	2,200	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
<u>41,351</u> 41,451		<u>1,251</u> 1,257	<u>642</u> 644	641 643	48,351 48.451		<u>1,671</u> 1,678	<u>865</u> 869	<u>865</u> 869	<u>55,351</u> 55,451	<u>55,450</u> 55,550	2,230	<u>1,145</u> 1,149	<u>1,145</u> 1,149
41,45		1,263	646	645	48,451	,	1,686	873	873	55,551	55,650	2,236	1,149	1,148
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		1,275	650	649	48,751		1,702	881	881	55,751	55,850	2,262	1,161	1,161
41,851 41,951		<u>1,281</u> 1,287	<u>652</u> 654	651 653	48,851 48,951		<u>1,710</u> 1,718	<u>885</u> 889	885 889	55,851 55,951	55,950 56,050	2,270	<u>1,165</u> 1,169	<u>1,165</u> 1,169
42,051		1,293	656	655	49,051		1,726	893	893	56,051	56,150	2,286	1,173	1,173
42,151		1,299	658	657	49,151		1,734	897	897	56,151	56,250	2,294	1,177	1,177
42,251 42,351		1,305 1,311	660 662	659 661	49,251 49,351	49,350 49,450	1,742	901 905	901 905	56,251 56,351	56,350 56,450	2,302 2,310	1,181 1,185	1,181 1,185
42,35		1,317	664	663	49,451		1,758	909	909	56,451	56,550	2,310	1,189	1,189
42,551	42,650	1,323	666	665	49,551		1,766	913	913	56,551	56,650	2,326	1,193	1,193
42,651		1,329	668	667	49,651		1,774	917	917	56,651	56,750	2,334	1,197	1,197
42,751 42,851		1,335 1,341	670 672	669 671	49,751 49,851	49,850 49,950	1,782 1,790	921 925	921 925	56,751 56,851	56,850 56,950	2,342 2,350	1,201 1,205	1,201
42,951		1,347	674	673	49,951		1,798	929	929	56,951	57,050	2,358	1,209	1,209
43,051		1,353	676	675	50,051		1,806	933	933	57,051	57,150	2,366	1,213	1,215
43,151 43,251		1,359 1,365	678 680	677 679	50,151 50,251		1,814 1,822	937 941	937 941	57,151 57,251	57,250 57,350	2,374 2,382	1,217 1,221	1,221
43,351		1,303	682	681	50,251	50,350	1,830	945	945	57,351	57,450	2,302	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		1,383	686	685	50,551	50,650	1,846	953	953	57,551	57,650	2,406	1,233	1,245
43,651 43,751		1,389 1,395	688 690	687 689	50,651 50,751		1,854 1,862	957 961	957 961	57,651 57,751	57,750 57,850	2,414 2,422	1,237 1,241	1,251 1,257
43,851		1,401	692	691	50,851		1,870	965	965	57,851	57,950	2,430	1,245	1,263
43,951		1,407	694	693	50,951		1,878	969	969	57,951	58,050	2,438	1,249	1,269
44,051 44,151		1,413 1,419	696 698	695 697	51,051 51,151		1,886 1,894	973 977	973 977	58,051 58,151	58,150 58,250	2,446 2,454	1,253 1,257	1,275
44,251		1,415	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		1,437	709	709	51,451		1,918	989	989 993	58,451	58,550	2,478	1,269	1,299
44,551 44,651		1,443 1,449	713 717	713 717	51,551 51,651		1,926 1,934	993 997	993 997	58,551 58,651	58,650 58,750	2,486 2,494	1,273 1,277	1,305
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		1,461	725	725	51,851		1,950	1,005	1,005	58,851	58,950	2,510	1,285	1,323
44,951 45,051		1,467 1,473	729 733	729 733	51,951 52,051		1,958 1,966	1,009 1,013	1,009 1,013	58,951 59,051	59,050 59,150	2,518 2,526	1,289 1,293	1,329
45,151		1,479	737	737	52,151		1,974	1,017	1,017	59,151	59,250	2,534	1,297	1,341
45,251		1,485	741	741	52,251		1,982	1,021	1,021	59,251	59,350	2,542	1,301	1,347
45,351		1,491	745	745	52,351		<u>1,990</u> 1,998	1,025	1,025	59,351	59,450	2,550	1,305	1,353
45,451 45,551	45,550 45,650	1,497 1,503	749 753	749 753	52,451 52,551	52,550 52,650	2,006	1,029	1,029 1,033	59,451 59,551	59,550 59,650	2,558 2,566	1,309 1,313	1,359 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		1,515	761	761	52,751		2,022	1,041	1,041	59,751	59,850	2,582	1,321	1,377
45,851 45,951		<u>1,521</u> 1,527	765 769	765 769	52,851 52,951	52,950 53,050	2,030	<u>1,045</u> 1,049	1,045 1,049	59,851 59,951	59,950 60,050	2,590 2,598	1,325 1,329	<u>1,383</u> 1,389
46,051		1,533	773	773	53,051		2,046	1,053	1,053	60,051	60,150	2,606	1,333	1,395
46,151		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 46,351		1,545 1,551	781 785	781 785	53,251 53,351	53,350 53,450	2,062 2,070	1,061 1,065	1,061 1,065	60,251 60,351	60,350 60,450	2,622 2,630	1,341 1,345	1,407 1,413
46,451		1,557	789	789	53,451		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	2,080	1,073	1,073	60,551	60,650	2,646	1,353	1,425
46,651		1,569	797	797	53,651	53,750	2,094		1,077	60,651	60,750	2,654	1,357	1,431
46,751 46,851		1,575 1,581	801 805	801 805	53,751 53,851	53,850 53,950	2,102	1,081 1,085	1,081 1,085	60,751 60,851	60,850 60,950	2,662 2,670	1,361 1,365	1,437 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		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 47,251		1,599 1,605	817 821	817 821	54,151 54,251		2,134 2,142	1,097 1,101	1,097 1,101	61,151 61,251	61,250 61,350	2,694 2,703	1,377 1,381	1,461 1,467
47,25		1,611	825	825	54,251		2,142	1,105	1,105	61,351	61,450	2,703	1,385	1,407
,	,	,		-		,	,			,	,		nued on ne	

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



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.



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.



You	ir nai	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 1	1 \$ 129
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
Total Taxable Income	13 14	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B	1314	25,000 .00 0 .00
	15 16	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	15 • 16	25,000 .00 33,500 .00
Tot	17 18 19	Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions Subtract line 18 from line 17. This is your total taxable income . If less than zero,	 17 18 10 	58,500 .00 4,803 .00 53,697 .00
	31	Tax. Check the box if from:	• 19	
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31 . 00	2,094 .00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5.	• 35	.00
CA Taxable Income	36	CA Tax Rate. Divide line 31 by line 19 (© 36		
cable I	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	00
CA Tay	38 39	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	• 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 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	• 50 . <u>00</u>	.00
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	. <u>00</u> . 00	
ŝ	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	1	Side 2 Form 540NR 2021 333 3132213		

Job Expenses and Certain Miscellaneous Deductions

19	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach federal Form 2106 if required. See instructions		
20	Tax preparation fees		
21	Other expenses- investment, safe deposit box, etc. List type C C 21		
22	Add line 19 through line 21		
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		
	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. Married/RDP filing jointly, head of household, or qualifying widow(er) \$9,606	30 4	,803

Pa	art IV California Taxable Income
1	California AGI. Enter your California AGI from Part II, line 27, column E
2	Enter your deductions from line 30
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
4	California Itemized/Standard Deductions. Multiply line 2 by the percentage on line 3
5	California Taxable Income. Subtract line 4 from line 1. Transfer this amount to Form 540NR, line 35. If less than
	zero, enter -0

L

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You	ır nar	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
Total Taxable Income	13 14 15 16 17	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C Adjusted gross income from all sources. Combine line 15 and line 16	 13 14 15 16 17 	25,000 .00 0 .00 25,000 .00 33,500 .00 58,500 .00
	18 19	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0	 18 19 	4,803 _{.00} 53,697 .00
	31	Tax. Check the box if from:		
	32	CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	2,094 .00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	35	46,124 .00
Income	36	CA Tax Rate. Divide line 31 by line 19 (© 36		
CA Taxable Income	37 38	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	
CAI	39	If more than 1, enter 1.0000 (© 38 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions	③ 39	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	• 40	<u>00</u>
	41	Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A	• 41	00
	42	Add line 40 and line 41	• 42	
Special Credits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 Credit for joint custody head of household. See instructions	• 50	.00
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions	. <u>00</u> . 00	
ş	54	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions		
	55	Credit amount. See instructions	• 55	.00
	5	Side 2 Form 540NR 2021 333 3132213		

You	ır naı	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129
	12	Total California wages from your federal Form(s) W-2, box 16	. 00	
Total Taxable Income	13 14 15 16 17 18 19	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C Adjusted gross income from all sources. Combine line 15 and line 16 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction . See instructions Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0-	 13 14 15 16 17 18 19 	25,000 .00 0 .00 25,000 .00 33,500 .00 58,500 .00 4,803 .00 53,697 .00
	31 32 35	Tax. Check the box if from: FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	2,094 .00 46,124 .00
CA Taxable Income	36	CA Tax Rate. Divide line 31 by line 19. 0.0390 2,094/53,697 V line 20 or nine 36. 0.0390 e 35 by line 19. 0.0390	③ 37	.00
υ	39 40	CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$212,288, see instructions CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	 39 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 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	● 50 . 00	.00
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions	- <u>00</u> - <u>00</u>	
S	54 55	Credit percentage. Enter the amount from line 38 here. If more than 1, enter 1.0000. See instructions • 54 Credit amount. See instructions	• 55	.00
		Side 2 Form 540NR 2021 333 3132213		

You	ir nar	ne: SANDY EGGO Your SSN or ITIN: 123456789		
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129
	12	Total California wages from your federal Form(s) W-2, box 16	.00	
Total Taxable Income	13 14 15	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	 13 14 15 	25,000 .00 0 .00 25,000 .00
	16 17	California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C	 16 17 	33,500 .00 58,500 .00
	18 19	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0	 18 19 	4,803 .00 53,697 .00
	31	Tax. Check the box if from:		
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 3100	2,094 .00
	35	CA Taxable Income from Schedule CA (540NB). Part IV line 5	• 35	46,124 .00
Income	36	CAT 46,124 X 0.0390 • 36 0.0390		1 700
CA Taxable Income	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	37	1, 799 . ₀₀
CAT	38 39	If more than 1, enter 1.0000	39	.00
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	• 40	. <u></u>
	41	Tax. See instructions. Check the box if from: L Schedule G-1 FTB 5870A	• 41	.00
	42	Add line 40 and line 41	• 42	
Special Credits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 Credit for joint custody head of household. See instructions	• 50	.00
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	- <u>00</u> - <u>00</u>	
S	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
	ę	Side 2 Form 540NR 2021 333 3132213		

You	ır naı	ne: SANDY EGGO Your SSN or ITIN: 123456789			
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129	
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
Total Taxable Income	13 14 15 16 17 18 19	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C Adjusted gross income from all sources. Combine line 15 and line 16. Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-	 13 14 15 16 17 18 	25,000 . 0 . 0 . 0 . 0 . 0 . 0 . 0 . 0 . 0	
	31	Tax. Check the box if from:	19		<u>u</u>
	32	• FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1. • FTB 3803 • 32 50,250	• 3100	2,094] ₋₀	0
ne	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	46,124 .04	0
CA Taxable Income		46,124 / 53,697	③ 37	1,799 .0	0
CA Taxe	38 39	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	③ 39	. 0	0
	40	CA Regular Tax Before Credits. Subtract line 39 from line 37. If less than zero, enter -0	• 40		0
	41	Tax. See instructions. Check the box if from: • Schedule G-1 • FTB 5870A	• 41		0
	42	Add line 40 and line 41	• 42		0
Special Credits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 Credit for joint custody head of household. See instructions	• 50	.0	0
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	- <u>00</u> - 00		
s	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
	;	Side 2 Form 540NR 2021 333 3132213	-		

You	r nar	me: SANDY EGGO Your SSN or ITIN: 123456789	
	11	Exemption amount: Add line 7 through line 10	
	12	Total California wages from your federal Form(s) W-2, box 16	
Total Taxable Income	13 14 15 16 17 18 19	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11. 13 25,000 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B 14 0 14 0 15 25,000 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C 16 33,500 Adjusted gross income from all sources. Combine line 15 and line 16. Enter the larger of: Your California itemized deductions from Schedule CA (540NR), Part III, line 30; OR Your California standard deduction. See instructions Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0- 18	. 00 . 00 . 00
	31	Tax. Check the box if from:	
	32	• FTB 3800 • FTB 3803 • • <t< td=""><td>.00</td></t<>	.00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	.00
CA Taxable Income	36	CA Tax Rate. Divide line 31 by line 19	
xable I	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36 (a) 37 1,799	.00
CATa	38 39	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000	.00
	40	CA Regular 129 X 0.8590 If less the coro, enter -0 • 40	.00
	41	Tax. See instructioned on the box in norm.	.00
	42	Add line 40 and line 41	.00
Special Credits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506 Credit for joint custody head of household. See instructions • 51	.00
	52 53	Credit for dependent parent. See instructions	
Sp	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	. 00
	:	Side 2 Form 540NR 2021 333 3132213	

You	ır naı	ne: SANDY EGGO Your SSN or ITIN: 123456789			
	11	Exemption amount: Add line 7 through line 10	🖲 11 \$	129	
	12	Total California wages from your federal Form(s) W-2, box 16	.00		
Total Taxable Income	13 14 15 16 17 18	Enter federal AGI from federal Form 1040, 1040-SR, or 1040-NR, line 11 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), Part II, line 27, column B Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions California adjustments – additions. Enter the amount from Schedule CA (540NR), Part II, line 27, column C Adjusted gross income from all sources. Combine line 15 and line 16. Enter the larger of: Your California itemized deductions from Schedule CA (540NR),	 13 14 15 16 17 	25,000 0 25,000 33,500 58,500	- 00 - 00 - 00 - 00
	19	Part III, line 30; OR Your California standard deduction . See instructions Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0	• 18 • 19	4,803 53,697	.00 .00
	31	Tax. Check the box if from:	—	2,094	
	32	FTB 3800 CA adjusted gross income from Schedule CA (540NR), Part IV, line 1	• 31	2,074	- 00
	35	CA Taxable Income from Schedule CA (540NR), Part IV, line 5	• 35	46,124	. 00
CA Taxable Income	36	CA Tax Rate. Divide line 31 by line 19		1 700	
xable I	37	CA Tax Before Exemption Credits. Multiply line 35 by line 36	③ 37	1,799	. 00
CATa	38 39	CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1 0000 CA Prorated Exemption Line 1,799 - 111 If the amount on line to be a set of the set o	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
Special Credits	50 51	Nonrefundable Child and Dependent Care Expenses Credit. See instructions. Attach form FTB 3506. Credit for joint custody head of household. See instructions • 51	• 50	0	. 00
	52 53	Credit for dependent parent. See instructions • 52 Credit for senior head of household. See instructions • 53	- <u>00</u> - <u>00</u>		
Sp	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
	:	Side 2 Form 540NR 2021 333 3132213	-		



You	r nar	me: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code • and amount • 58	. 00
inued	59	Enter credit name code • and amount • 59	. 00
s cont	60	To claim more than two credits. See instructions	. 00
redits	61	Nonrefundable Renter's Credit. See instructions	. 00
Special Credits continued	62	Add line 50 and line 55 through 61. These are your total credits	. 00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0	. 00
	71	Nonresidents are not eligible for the renter's Credit.	. 00
xes	72	Eligible if regident for six menths or	. 00
Other Taxes	73	Eligible if resident for six months or more and AGI from all sources	. 00
đ	74	(Form 540NR line 17) is \$45,448	. 00
	75	or less if single or MFS.	. 00
		Sandy's AGI from line 17 is \$58,500.	
	81		.00
	82		.00
s	83	Withholding (Form 592-B and/or 593). See instructions	. 00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	. 00
Pay	85	Earned Income Tax Credit (EITC)	. 00
	86	Young Child Tax Credit (YCTC). See instructions	. 00
	87	Net Premium Assistance Subsidy (PAS). See instructions	. 00
	88	Add line 81 through line 87. These are your total payments. See instructions	. 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	
ISR		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	
Overpaid Tax/Tax Due	92 93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88,	.00 .00
paid'	101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92	. 00
Over	102	Amount of line 101 you want applied to your 2022 estimated tax	.00

You	r nar	ne: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code • and amount • 58	.00
inued	59	Enter credit name code • and amount • 59	. 00
conti	60	To claim more than two credits. See instructions	.00
redits	61	Nonrefundable Renter's Credit. See instructions	.00
Special Credits continued	62	Add line 50 and line 55 through 61. These are your total credits	.00
Spec	63	Subtract line 62 from line 42. If less than zero, enter -0	. 00
	71	Alternative Minimum Tax. Attach Schedule P (540NR) • 71	.00
axes	72	Mental Health Services Tax. See instructions	.00
Other Taxes	73	Other taxes and credit recapture. See instructions	.00
ō	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	. 00
	01	California income tax withheld. See instructions	. 00
	81		.00
	82	2021 CA estimated tax and other payments. See instructions	
Its	83	Withholding (Form 592-B and/or 593). See instructions 83	. 00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	.00
Ба	85	Earned Income Tax Credit (EITC)	.00
	86	Young Child Tax Credit (YCTC). See instructions	.00
	87	Net Premium Assistance Subsidy (PAS). See instructions	.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.	
ISR		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	
Overpaid Tax/Tax Due	92 93	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	.00
Гах/Та	90	subtract line 88 from line 91	.00
paid 1	101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92 (101	.00
Over	102	Amount of line 101 you want applied to your 2022 estimated tax	.00

22222	a Employee's social security number		
b Employer identification number	123-45-6789	OMB No. 154	1545-0008 1 Wages, tips, other compensation 2 Federal income tax withheld
	33-0000000		25,000
c Employer's name, address, and	ZIP code		3 Social security wages 4 Social security tax withheld
	h Institute		5 Medicare wages and tips 6 Medicare tax withheld
La Jolla	, CA 92037		7 Social security tips 8 Allocated tips
d Control number			9 Advance EIC payment 10 Dependent care benefits
e Employee's first name and initia	al Last name	Suff.	
Sandy E	ggo		13 Statutory employee Retirement plan Third-party sick pay 12b
1122 Oc	cean Drive		14 Other
	go, CA 92108		12d 8
f Employee's address and ZIP co 15 State Employer's state ID nur		1. State incom	ome tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality r
CA 123-45-67		2,44	
Form W-2 Wage an Statement Copy 1—For State, City, or Lo	nt	202	Department of the Treasury—Internal Revenue Se

TAXABLE YEAR

Resident and Nonresident Withholding Tax Statement 2021

Amended				
Part I Withholding Agent Information				
Name of withholding agent (from Form 592, 592-PTE, or 59	92-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	Da	aytime 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				92108
Part III Type of Income Subject to Withholding.	Check the applicable box(es)			
A D Payments to Independent Contractors	E 🗆 Estate Distributions		H 🗆 Allocation	is to Foreign (non-U.S.)
B 🗌 Trust Distributions	F 🗌 Elective Withholding			ent Partners/Members
C 🗌 Rents or Royalties	G 🗌 Elective Withholding/Indian	Fribe	I 🗌 Other	
D Distributions to Domestic (U.S.)				
Nonresident Partners/Members/				
Beneficiaries/S Corporation Shareholders				
Part IV Tax Withheld				
1 Total income subject to withholding			1	30,000
				2 446
2 Total resident and/or nonresident tax withheld (ex	cluding backup withholding)		2	2,440
2 Total backup withbolding				
3 Total backup withholding	• • • • • • • • • • • • • • • • • • • •		ა	

CALIFORNIA FORM

592-B

IN 1042-S	Foreign	Person's U.S	. Source Income S	Subject to	Withh	olding	202		0	MB No.	1545-0096
Department of the Treasur	► Go to w	ww.irs.gov/For	m1042S for instructions	s and the late	est infor	mation.				Copy	/ A for
Internal Revenue Service			UNIQUE FORM IDE	NTIFIER 🗌 🗸	AMENDE	D	AMENDMENT	NO.	Inter	nal Reve	enue Service
1 Income 2 Gross inc	ome 3 Chapte	er indicator. Ent	ər "3" or "4"	13e Recip	ient's U.	S. TIN, il	any	13f	Ch. 3 stat	us code	
code	3a Exemp	tion code	4a Exemption code					13g	Ch. 4 stat	us code	
	3b Tax ra	te .	4b Tax rate .	13h Recipi	ent's GIII	N	13i Recipien number,			ntification	13j LOB code
5 Withholding allowand	e .			1			number,	n any			
6 Net income				7							
7a Federal tax withheld	k			13k Recip	ient's ac	count nu	mber				
7b Check if federal tax	withheld was no	t deposited with	the IRS because								
escrow procedures	were applied (se	e instructions)		13I Recipi	ent's da	te of birt	h (YYYYMMDE))			
7c Check if withholding partnership interest			th respect to a]
8 Tax withheld by othe	r agents			14a Primar	y Withhol	lding Age	nt's Name (if app	olicabl	e)		_
	0	ant to adjustment (procedures (see instructions	2							
(,)	14b Prima	ry Withh	olding A	gent's EIN				
10 Total withholding cr	edit (combine bo	oxes 7a, 8, and 9)	-				15 (Check if pro	-rata bas	is reporting
				15a Interm	ediary or t	flow-throu	igh entity's EIN, i	fany	15b Ch. 3 st	atus code	15c Ch. 4 status coo
11 Tax paid by withhole	ding agent (amo	unts not withheld	d) (see instructions)	-			•				
				15d Interm	ediary or	flow-thro	ugh entity's nam	ie I			
12a Withholding agent	's EIN	12b Ch. 3 status	code 12c Ch. 4 status code	e							
				15e Interm	ediary or	r flow-thr	ough entity's G	IIN			
12d Withholding agent	's name			15f Count			g Foreign tax		ification nu	mber, if	any
0 0											
12e Withholding agent	's Global Interme	ediarv Identificat	on Number (GIIN)	15h Addre	ess (num	ber and	street)				
							,				
12f Country code	12g Foreign 1	ax identification	number, if any	15i City or	town, s	tate or p	rovince, counti	γ. ZIF	or foreign	postal c	ode
,					ć		í.		0		
12h Address (number a	and street)			16a Payer	's name				16	b Payer'	s TIN
					-					,	
12i City or town, state	or province cou	ntry ZIP or forei	on postal code	16c Payer	's GIIN			16d	Ch. 3 status	code 16	e Ch. 4 status code
		,,	5 p	100 10,00	e ant						
13a Recipient's name		13h Be	cipient's country code	17a State	income	tax with	eld 17 Pa	ver's	state tax r	0 170	Name of state
			orbient o ocentra y oceao	ind onaid				., ., .			inanio or otato
13c Address (number and	d street)							_	_		
13d City or town, state	or province	Intry, ZIP or fore	ion postal code	-							
only of town, state	5. provinco, cot		gir pootal oodo								
						<u> </u>					1042-S (202
or Privacy Act and F	aperwork Red	uction Act No	tice, see instructions	S.		Cat. No.	11386R			⊦orm	1042-3 (202

You	r nar	ne: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code • and amount • 58	. 00
inued	59	Enter credit name code • and amount • 59	. 00
cont	60	To claim more than two credits. See instructions	. 00
Special Credits continued	61	Nonrefundable Renter's Credit. See instructions	. 00
cial C	62	Add line 50 and line 55 through 61. These are your total credits	. 00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0	. 00
	71	Alternative Minimum Tax. Attach Schedule P (540NR) • 71	.00
Taxes	72	Mental Health Services Tax. See instructions	.00
Other Taxes	73	Other taxes and credit recapture. See instructions	.00
Ŭ	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	. 00
	81	California Withholding 2,446	. 00
	82	2021 CA estimated tax and other payments. See instructions	. 00
	83	Withholding (Form 592-B and/or 593). See instructions	. 00
ents	84	Excess SDI (or VPDI) withheld. See instructions 592-B 84	. 00
Payments	85	Earned Income Tax Credit (EITC)	. 00
	86	Young Child Tax Credit (YCTC). See instructions	. 00
	87	Net Premium Assistance Subsidy (PAS). See instructions	. 00
	88	Add line 81 through line 87. These are your total payments. See instructions	. 00
lty	91	If you and your household had full-year health care coverage, check the box.	
ISR Penalty		See instructions. Medicare Part A or C coverage is qualifying health care coverage •	
ISR		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	
Due	92	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	. 00
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91	.00
aid Ta	101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92 () 101	.00
Overp	102	Amount of line 101 you want applied to your 2022 estimated tax	.00
_			

You	ır nar	ne: SANDY EGGO Your SSN or ITIN: 123456789	
	58	Enter credit name code • and amount • 58	. 00
Special Credits continued	59	Enter credit name code • and amount • 59	. 00
	60	To claim more than two credits. See instructions	. 00
	61	Nonrefundable Renter's Credit. See instructions	. 00
cial C	62	Add line 50 and line 55 through 61. These are your total credits	. 00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0	. 00
	71	Alternative Minimum Tax. Attach Schedule P (540NR) • 71	. 00
axes	72	Mental Health Services Tax. See instructions	.00
Other Taxes	73	Other taxes and credit recapture. See instructions	. 00
0	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	. 00
	81	California income tax with Estimated Tax Payments	. 00
	82	2021 CA estimated tax and other payments. See instructions	. 00
	83	Withholding (Form 592-B and/or 593). See instructions	. 00
Payments	84	Excess SDI (or VPDI) withheld. See instructions	. 00
Payr	85	Earned Income Tax Credit (EITC)	. 00
	86	Young Child Tax Credit (YCTC). See instructions	. 00
	87	Net Premium Assistance Subsidy (PAS). See instructions	. 00
	88	Add line 81 through line 87. These are your total payments. See instructions	. 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 • I If you did not check the box, see instructions.	
ISR		Individual Shared Responsibility (ISR) Penalty. See instructions • 91	
Overpaid Tax/Tax Due	92 93	Payments after Individual Shared Responsibility Penalty. If line 88 is more than line 91, subtract line 91 from line 88	.00 .00
paid 7	101	Overpaid tax. If line 92 is more than line 75, subtract line 75 from line 92 101	.00
Over	102	Amount of line 101 you want applied to your 2022 estimated tax • 102	. 00

Your na	me: SANDY EGGO Your SSN or ITIN: 123456789	
103	Overpaid tax available this year. Subtract line 102 from line 101	758 _00
104	Tax due. If line 92 is less than line 75, subtract line 92 from line 75	.00
	Cod	e Amount
	California Seniors Special Fund. See instructions	.00
	Alzheimer's Disease and Related Dementia Voluntary Tax Contribution Fund	1 .00
	Rare and Endangered Species Preservation Voluntary Tax Contribution Program	.00
	California Breast Cancer Research Voluntary Tax Contribution Fund	.00
	California Firefighters' Memorial Voluntary Tax Contribution Fund	600
	Emergency Food for Families Voluntary Tax Contribution Fund	.00
	California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund	B00
	California Sea Otter Voluntary Tax Contribution Fund	
	California Cancer Research Voluntary Tax Contribution Fund	.00
ons	School Supplies for Homeless Children Voluntary Tax Contribution Fund	.00
Contributions	State Parks Protection Fund/Parks Pass Purchase	.00
Con	Protect Our Coast and Oceans Voluntary Tax Contribution Fund	.00
	Keep Arts in Schools Voluntary Tax Contribution Fund	.00
	Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund • 43	100
	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	в00
	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	.00
	Rape Kit Backlog Voluntary Tax Contribution Fund	
	Schools Not Prisons Voluntary Tax Contribution Fund	.00
	Suicide Prevention Voluntary Tax Contribution Fund	400
	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	5 <u>00</u>
	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	600
12	Add code 400 through code 446. This is your total contribution	D .00

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 • 121 Pay Online – Go to ftb.ca.gov/pay for more information. • 121 122 Interest, late return penalties, and late payment penalties					
123 Underpayment of estimated tax. Check the box: FTB 5805 attached 124 Total amount due. See instructions. Enclose, but do not staple, any payment 125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.	.00				
124 Total amount due. See instructions. Enclose, but do not staple, any payment	.00				
124 Total amount due. See instructions. Enclose, but do not staple, any payment	.00				
	. 00				
Mail to: Franchise tax board, po box 942840, sacramento ca 94240-0001 • 125	750				
	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 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 Savings The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below: 					
Savings	.00				
The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below:					
Routing number Checking Savings Savings	osit 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/for 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 Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the knowledge and belief, it is true, correct, and complete.					
Your signature Date Spouse's/RDP's signature (if a joint tax return, the second secon	both must sign)				
Your email address. Enter only one email address. O Preferred	phone number				
Sign Here Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)]				
It is unlawful					
spouse's/ RDP's	PTIN				
	Firm's FEIN				
Joint tax return?					
(See instructions) Do you want to allow another person to discuss this tax return with us? See instructions • Yes					
Print Third Party Designee's Name Telephone Nu					
	umber				

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Υοι	ır nar	me: SANDY EGGO Your SSN or ITIN: 123456789			
Special Credits continued	58	Enter credit name code • and amount •	58	.0)0
	59	Enter credit name code • and amount •	59		00
	60	To claim more than two credits. See instructions	60)0
	61	Nonrefundable Renter's Credit. See instructions	61		00
scial (62	Add line 50 and line 55 through 61. These are your total credits	62	0.	00
Spe	63	Subtract line 62 from line 42. If less than zero, enter -0	63	1,688	00
	71	Alternative Minimum Tax. Attach Schedule P (540NR)		.0	7
Taxes	72	Mental Health Services Tax. See instructions) 72	- <u> </u>	_
Other Taxes	73	Other taxes and credit recapture. See instructions	73		5
0	74	Excess Advance Premium Assistance Subsidy (APAS) repayment. See instructions			7
	75	Add line 63, line 71, line 72, line 73, and line 74. This is your total tax	75	1,688 . ₀)0
	81	California income tax withheld. See instructions	81	2,446 .0)0
	82	2021 CA est Sandy has health care coverage	82		00
	83	Withholding through her institution after she	83		00
Payments	84	arrived in California. She will file	84		00
Payn	85	Earned Inco code E for the months she was a	85	_ 0	00
	86	Young Child nonresident and code Z for the	86		00
	87	Net Premiur months she had coverage.	87		00
	88	Add line 81 through line 87. These our total payments. See instructions	88	2,446 .0	00
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]	
ISR		Individual Shared Responsibility (ISR) Penalty. See instructions • 91		.00	
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
Overpaid Tax/Tax Due	93	Individual Shared Responsibility Penalty Balance. If line 91 is more than line 88, subtract line 88 from line 91			
aid Ta	101			758	
erp		Amount of line 101 you want applied to your 2022 estimated tax			



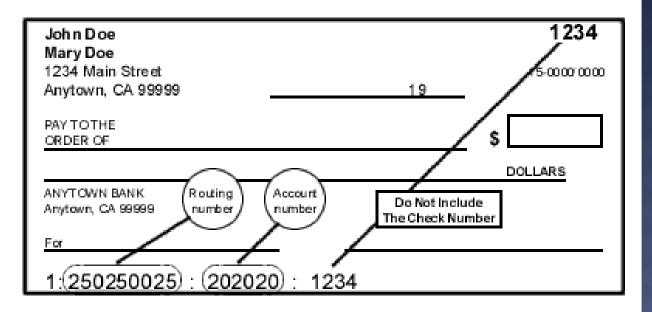
AMOUNT YOU OWE. Add line 104 and line 120. See instructions. Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001. Pay Online – Go to ftb.ca.gov/pay for more information.

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

You	r nan	ne:	SANDY EGGO Your SSN or ITIN:	123456789	
Amount You Owe	121	Mail	DUNT YOU OWE. Add line 93, line 104, and line 120. See instru- to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENT Online – Go to ftb.ca.gov/pay for more information.		- 00
t and ties			rest, late return penalties, and late payment penalties erpayment of estimated tax.	122	.00
Interest and Penalties		Cheo	ck the box: • FTB 5805 attached • FTB 5805	attached • 123	.00
	124	Tota	l amount due. See instructions. Enclose, but do not staple, an	y payment	
	125	REF	UND OR NO AMOUNT DUE. Subtract line 120 from line 103.	See instructions.	750
		Mail	to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENT	0 CA 94240-0001 ● 125 🕒	758 . ₀₀
Deposit		See	n the information to authorize direct deposit of your refund in instructions. Have you verified the routing and account num or the following amount of my refund (line 125) is authorized f	bers? Use whole dollars only.	
nd irect Deposit			Checking Savings Savings	•	126 Direct deposit amount
Refund and			remaining amount of my refund (line 125) is authorized for di • Type		
			Routing number Checking Account number		127 Direct deposit amount
-			Attach a copy of your complete federal return. e can be found in annual tax booklets or online. Go to fib. ca. nov/nrivacy	to learn about our privacy policy statement, or	on to fth.ca.onv/forms and search for 1131
Und	er per	naltie	e can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy 11 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request th 19 of perjury, I declare that I have examined this tax return, incl 1 belief, it is true, correct, and complete.		
Your	signat	ture	Date	Spouse's/RDP's signature (if a joint tax return, both must sign)
			Your email address. Enter only one email address.		Preferred phone number
	gn ere		Paid preparer's signature (declaration of preparer is based on all	information of which preparer has any kno	
to fo spou RDP			Firm's name (or yours, if self-employed)		● PTIN
Ū	ature.		Firm's address		Firm's FEIN
Joint retur	n?				
(See instr	uctior	ns)	Do you want to allow another person to discuss this tax retu	urn with us? See instructions ●	Yes No
			Print Third Party Designee's Name		Telephone Number

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You	r nan	ne: SANDY EGGO Your SSN or ITIN: 123456789	
Amount You Owe	121	AMOUNT YOU OWE. Add line 93, line 104, and line 120. See instructions. Do not send cash. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 • 121 Pay Online – Go to ftb.ca.gov/pay for more information.	- 00
t and ties		Interest, late return penalties, and late payment penalties	.00
Interest and Penalties		Check the box: • FTB 5805 attached • FTB 5805F attached • 123	.00
_	124	Total amount due. See instructions. Enclose, but do not staple, any payment	. 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
irect Deposit		Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voie 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 be	
		 Routing number 250250025 Savings Account number 120 202020 	5 Direct deposit amount 758 .00
Refund and		The remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below: Type Routing number Checking Account number 123 	7 Direct deposit amount
		NNT: Attach a copy of your complete federal return.	
Und	er per	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 t B 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form nalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statem e and belief, it is true, correct, and complete.	
Your	signat	ure Date Spouse's/RDP's signature (if a j	oint tax return, both must sign)
		Your email address. Enter only one email address.	Preferred phone number
	gn ere		dge)
to fo spou RDF		Firm's name (or yours, if self-employed)	● PTIN
-	ature.	Firm's address	● Firm's FEIN
Joint retur	n?		
(See instr	uction	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

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Your	nam	e: SANDY EGGO	O Your SSN	or ITIN: 123456	789				
Amount You Owe	121	AMOUNT YOU OWE. Add line 9 Mail to: FRANCHISE TAX BOA Pay Online – Go to ftb.ca.gov,	ARD, PO BOX 942867, SA	ACRAMENTO CA 94267-			. 00		
and les		Interest, late return penalties, Underpayment of estimated ta	es	122		-00			
Interest and Penalties		Check the box:	8 5805 attached •	FTB 5805F attached	• 123		.00		
	124	Total amount due. See instruc	ctions. Enclose, but do no	t staple, any payment	124		.00		
125 REFUND OR NO AMOUNT DUE. Subtract line 120 from line 103. See instructions.							750		
		Mail to: FRANCHISE TAX BOA	ARD, PO BOX 942840, SA	CRAMENTO CA 94240-0	0001 • 125		758 .00		
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:							
Refund and Direct Deposit		250250025	Checking 👝 Account n	umber 0 2 0		• 126 Direct o	758 .00		
Refund		e remaining amount of my refund (line 125) is authorized for direct deposit into the account shown below: Type 							
		Routing number	Checking Account n	umber		• 127 Direct o	leposit amount		
-		NT: Attach a copy of your com							
Unde	r per	notice can be found in annual tax bo 3 1131 EN-SP, Franchise Tax Board halties of perjury, I declare that and belief, it is true, correct, a	t I have examined this tax						
Your signature Date Spouse's/RDP's signature (if a joint tax return, both must sign)							urn, both must sign)		
	2	andy Zggo		04/18/2021					
						rred phone number			
Si	gn	Sandy.Eggo@	gmail.com			(987) 654-3210		
Here Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) It is unlawful									
to for spous RDP	ge a se's/ s	Firm's name (or yours, if se	elf-employed)				● PTIN		
signa	ture.	Firm's address					● Firm's FEIN		
Joint returr									
(See instru	iction	s) Do you want to allow ar	nother person to discuss	this tax return with us? S	ee instructions	. • Yes	No		
Print Third Party Designee's Name Tele					Telephon	e Number			

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FOR ADDITIONAL HELP

Toll free phone number 1-800-852-5711

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

FTB ST 1929

STATE OF CALIFORNIA Franchise Tax Board