

California Nonresident or Part-Year Resident Income Tax Return 2008

Long Form

540NR C1 Side 1

Fiscal year filers only: Enter month of year end: month year 2009.

Personal information section including name, SSN/ITIN, address, and prior name.

Filing Status section with options for Single, Married/RDP, Head of household, etc.

Exemptions section including Personal, Blind, Senior, and Dependents.

Total Taxable Income section with lines 12 through 19.

CA Taxable Income section with lines 20 through 27.

Special Credits section with lines 28 through 37.

## State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

**Early January until mid October**

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



### Attention

**If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:**

**1. You can download the State Tax form here:**

<http://www.efile.com/support-state-tax-agency-list/>

**2. Work online on your tax return with an efile Tax Professional**

[Start working with a LIVE TaxPRO](#)

**3. Download Federal tax forms by tax year, complete and mail to the IRS**

[Download Federal Tax Forms](#)

### Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

**Got Tax Questions? [Contact efile.com!](#)**

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

Other Taxes
38 Enter the amount from Side 1, line 37 . . . . . 38 \_\_\_\_\_ 00
39 Alternative minimum tax. Attach Schedule P (540NR) . . . . . ● 39 \_\_\_\_\_ 00
40 Mental Health Services Tax (see page 21) . . . . . ● 40 \_\_\_\_\_ 00
41 Other taxes and credit recapture (see page 21) . . . . . ● 41 \_\_\_\_\_ 00
42 Add line 38 through line 41. This is your total tax . . . . . ● 42 \_\_\_\_\_ 00

Payments
43 California income tax withheld (see page 22) . . . . . ● 43 \_\_\_\_\_ 00
44 Nonresident withholding (Form(s) 592-B, 593, or 594) (see page 22) . . . . . ● 44 \_\_\_\_\_ 00
45 2008 CA estimated tax and other payments (see page 22) . . . . . ● 45 \_\_\_\_\_ 00
46 Excess SDI (or VPDI) withheld. To see if you qualify (see page 22) . . . . . ● 46 \_\_\_\_\_ 00
Child and Dependent Care Expenses Credit (see page 22). Attach form FTB 3506.
● 47 \_\_\_\_\_ ● 48 \_\_\_\_\_
● 49 \_\_\_\_\_ 00 ● 50 \_\_\_\_\_ 00
51 Add line 43, line 44, line 45, line 46, and line 50. These are your total payments . . . . . 51 \_\_\_\_\_ 00

Overpaid Tax/Tax Due
52 Overpaid tax. If line 51 is more than line 42, subtract line 42 from line 51 . . . . . 52 \_\_\_\_\_ 00
53 Amount of line 52 you want applied to your 2009 estimated tax . . . . . ● 53 \_\_\_\_\_ 00
54 Overpaid tax available this year. Subtract line 53 from line 52 . . . . . ● 54 \_\_\_\_\_ 00
55 Tax due. If line 51 is less than line 42, subtract line 51 from line 42 . . . . . 55 \_\_\_\_\_ 00

Contributions table with columns for Code and Amount. Lists various funds like CA Seniors Special Fund, Alzheimer's Disease/Related Disorders Fund, etc., with codes 400-414 and amounts of 00.

Amount You Owe
69 AMOUNT YOU OWE. Add line 55, and line 68 (see page 23). Do not send cash.
Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 . . . . . ● 69 \_\_\_\_\_ 00

Interest and Penalties
70 Interest, late return penalties, and late payment penalties . . . . . 70 \_\_\_\_\_ 00
71 Underpayment of estimated tax. Fill in the circle: ○ FTB 5805 attached ○ FTB 5805F attached . . . . . ● 71 \_\_\_\_\_ 00
72 Total amount due (see page 24). Enclose, but do not staple, any payment . . . . . 72 \_\_\_\_\_ 00

Refund and Direct Deposit
73 REFUND OR NO AMOUNT DUE. Subtract line 68 from line 54.
Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002 . . . . . ● 73 \_\_\_\_\_ 00
Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see page 24).
Have you verified the routing and account numbers? Use whole dollars only.
All or the following amount of my refund (line 73) is authorized for direct deposit into the account shown below:
[ ] Checking [ ] Savings \_\_\_\_\_ 00
● Routing number ● Type ● Account number ● 74 Direct deposit amount
The remaining amount of my refund (line 73) is authorized for direct deposit into the account shown below:
[ ] Checking [ ] Savings \_\_\_\_\_ 00
● Routing number ● Type ● Account number ● 75 Direct deposit amount

Sign Here
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.
Your signature \_\_\_\_\_ Spouse's/RDP's signature (if a joint return, both must sign) \_\_\_\_\_ Daytime phone number (optional) (\_\_\_\_\_) \_\_\_\_\_
It is unlawful to forge a spouse's/RDP's signature.
Joint return? (see page 25) \_\_\_\_\_
Date \_\_\_\_\_
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) \_\_\_\_\_ Paid preparer's SSN/PTIN \_\_\_\_\_
Firm's name (or yours, if self-employed) \_\_\_\_\_ Firm's address \_\_\_\_\_ FEIN \_\_\_\_\_
Do you want to allow another person to discuss this return with us (see page 25)? . . . . . ● [ ] Yes [ ] No
Print Third Party Designee's Name \_\_\_\_\_ Telephone Number \_\_\_\_\_