

California Nonresident or Part-Year Resident Income Tax Return 2009

FORM

Long Form

540NR C1 Side 1

Fiscal year filers only: Enter month of year end: month _____ year 2010.

Your first name	Initial	Last name	Your SSN or ITIN	P AC A R RP
If joint return, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	
Address (number and street, PO Box, or PMB no.)			Apt. no./Ste.no. PBA Code	
City (If you have a foreign address, see page 15)			State ZIP Code	
Prior Name If you filed your 2008 tax return under a different last name, write the last name only from the 2008 return. <input checked="" type="radio"/> Taxpayer _____ <input type="radio"/> Spouse/RDP _____				

Filing Status

1 Single

2 Married/RDP filing jointly. (see page 3)

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

4 Head of household (with qualifying person). (see page 4)

5 Qualifying widow(er) with dependent child. Enter year spouse/RDP died _____.

If your California filing status is different from your federal filing status, fill in the circle here

6 If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle here (see page 15). . . . 6

Exemptions

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

7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2.
If you filled in the circle on line 6, see page 15. 7 X \$98 = \$ _____

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1;
if both are visually impaired, enter 2 8 X \$98 = \$ _____

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$98 = \$ _____

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** _____
Total dependent exemptions 10 X \$98 = \$ _____

11 **Exemption amount:** Add line 7 through line 10 11 \$ _____

Total Taxable Income

12 Total California wages from your Form(s) W-2, box 16 <input checked="" type="radio"/> 12	00
13 Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 35; or 1040NR-EZ, line 10 13	00
14 California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B <input checked="" type="radio"/> 14	00
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 16). 15	00
16 California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C. <input checked="" type="radio"/> 16	00
17 Adjusted gross income from all sources. Combine line 15 and line 16 <input checked="" type="radio"/> 17	00
18 Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see page 16) <input checked="" type="radio"/> 18	00
19 Subtract line 18 from line 17. This is your total taxable income . If less than zero, enter -0- 19	00

CA Taxable Income

31 Tax. Fill in the circle if from: <input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803. <input checked="" type="radio"/> 31	00
32 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45. <input checked="" type="radio"/> 32	00
35 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 <input checked="" type="radio"/> 35	00
36 CA Tax Rate. Divide line 31 by line 19 36	
37 CA Tax Before Exemption Credits. Multiply line 35 by line 36. 37	00
38 CA Exemption Credit Percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 . 38	
39 CA Prorated Exemption Credits. Multiply line 11 by line 38. If the amount on line 13 is more than \$160,739 (see page 17) 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 page 18). Fill in the circle if from: <input type="radio"/> Schedule G-1 <input type="radio"/> FTB 5870A. <input checked="" type="radio"/> 41	00
42 Add line 40 and line 41. <input checked="" type="radio"/> 42	00

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: _____

	50	Enter the amount from Side 1, line 42	50	_____	00
Special Credits	51	Credit for joint custody head of household (see page 18) ●	51	_____	00
	52	Credit for dependent parent (see page 18) ●	52	_____	00
	53	Credit for senior head of household (see page 19) ●	53	_____	00
	54	Credit percentage. Divide line 35 by line 19. If more than 1, enter 1.0000 (see page 19)	54	_____	_____
	55	Credit amount (see page 19) ●	55	_____	00
	56	New jobs credit, amount generated (see page 19) ●	56	_____	00
	57	New jobs credit, amount claimed (see page 19) ●	57	_____	00
	58	Enter credit name _____ code no _____ and amount. . . ▶	58	_____	00
	59	Enter credit name _____ code no _____ and amount. . . ▶	59	_____	00
	60	To claim more than two credits (see page 19) ●	60	_____	00
61	Nonrefundable renter's credit (see page 57) ●	61	_____	00	
62	Add line 55 and line 57 through line 61. These are your total credits	62	_____	00	
63	Subtract line 62 from line 50. If less than zero, enter -0-	63	_____	00	

Other Taxes	71	Alternative minimum tax. Attach Schedule P (540NR) ●	71	_____	00
	72	Mental Health Services Tax (see page 20) ●	72	_____	00
	73	Other taxes and credit recapture (see page 20) ●	73	_____	00
	74	Add line 63, line 71, line 72, and line 73. This is your total tax. ●	74	_____	00

81	California income tax withheld (see page 20) ●	81	_____	00
82	Real estate or other withholding (see page 20) ●	82	_____	00
83	2009 CA estimated tax and other payments (see page 20) ●	83	_____	00
84	Excess SDI (or VPDI) withheld. To see if you qualify (see page 21) ●	84	_____	00

Child and Dependent Care Expenses Credit (see page 21). Attach form FTB 3506.					
Payments	85	Qualifying person's social security number ●	85	_____ - _____ - _____	
	86	Qualifying person's social security number ●	86	_____ - _____ - _____	
	87	Enter the amount from form FTB 3506, Part III, line 8 ●	87	_____	00
	88	Child and Dependent Care Expenses Credit from form FTB 3506, Part III, line 12 ●	88	_____	00
	89	Add line 81, line 82, line 83, line 84, and line 88. These are your total payments.	89	_____	00

Overpaid Tax/Due	101	Overpaid tax. If line 89 is more than line 74, subtract line 74 from line 89	101	_____	00
	102	Amount of line 101 you want applied to your 2010 estimated tax ●	102	_____	00
	103	Overpaid tax available this year. Subtract line 102 from line 101 ●	103	_____	00
	104	Tax due. If line 89 is less than line 74, subtract line 89 from line 74	104	_____	00

Your name: _____ Your SSN or ITIN: _____

	Code	Amount
California Seniors Special Fund. See instructions (see page 21)	● 400	00
Alzheimer's Disease/Related Disorders Fund	● 401	00
California Fund for Senior Citizens	● 402	00
Rare and Endangered Species Preservation Program	● 403	00
State Children's Trust Fund for the Prevention of Child Abuse	● 404	00
California Breast Cancer Research Fund	● 405	00
California Firefighters' Memorial Fund	● 406	00
Emergency Food for Families Fund	● 407	00
California Peace Officer Memorial Foundation Fund	● 408	00
California Military Family Relief Fund	● 409	00
California Sea Otter Fund	● 410	00
California Ovarian Cancer Research Fund	● 411	00
Municipal Shelter Spay-Neuter Fund	● 412	00
California Cancer Research Fund	● 413	00
ALS/Lou Gehrig's Disease Research Fund	● 414	00
105 Add code 400 through code 414. This is your total contribution	● 105	00

121 AMOUNT YOU OWE. Add line 104 and line 105 (see page 22). **Do not send cash.**
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ● **121** _____ 00

122 Interest, late return penalties, and late payment penalties **122** _____ 00
123 Underpayment of estimated tax. Fill in the circle: ○ **FTB 5805 attached** ○ **FTB 5805F attached** ● **123** _____ 00
124 Total amount due (see page 23). Enclose, but **do not** staple, any payment. **124** _____ 00

125 REFUND OR NO AMOUNT DUE. Subtract line 105 from line 103.
 Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ● **125** _____ 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 23). **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:

Checking _____
 Savings _____

● Routing number ● Type ● Account number ● **126** Direct deposit amount

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

Checking _____
 Savings _____

● Routing number ● Type ● Account number ● **127** Direct deposit amount

Important: Attach a copy of your complete federal income tax return.
 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.

Sign Here

Your signature _____ Spouse's/RDP's signature (if a joint return, both must sign) _____ Daytime phone number (optional) (____) _____

X _____ X _____ 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 23)? ● Yes No

_____ (____) _____

Print Third Party Designee's Name _____ Telephone Number _____

It is unlawful to forge a spouse's/RDP's signature.
 Joint return? (see page 23)