

# California Nonresident or Part-Year Resident Income Tax Return 2008

## Short Form

**540NR C1 Side 1**

Your first name	Initial	Last name	Your SSN or ITIN	P
If joint return, spouse's/RDP's first name	Initial	Last name	Spouse's/RDP's SSN or ITIN	AC
Address (including number and street, PO Box, or PMB no.)			Apt. no./Ste. no.	A
City (If you have a foreign address, see page 9)			State	R
			ZIP Code	RP

**Prior Name** If you filed your 2007 tax return under a different last name, write the last name only from the 2007 return.  
 Taxpayer  Spouse/RDP

**Filing Status**  
1  Single                                    4  Head of household (with qualifying person). (see page 3)  
2  Married/RDP filing jointly. (see page 3)    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 . . . . .

**Residency**  
 State of residence: Yourself \_\_\_\_\_ Spouse/RDP \_\_\_\_\_  
 Dates of California residency: Yourself from \_\_\_\_\_ to \_\_\_\_\_ Spouse/RDP from \_\_\_\_\_ to \_\_\_\_\_  
 State or country of domicile: Yourself \_\_\_\_\_ Spouse/RDP \_\_\_\_\_

**6** If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle (see page 9) . . . . .  **6**

**Exemptions**  
▶ For line 7, line 8, 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 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box.  
If you filled in the circle on line 6, see page 9 . . . . . **7**  X \$99 = \$ \_\_\_\_\_  
**8 Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 . . . . . **8**  X \$99 = \$ \_\_\_\_\_  
**10 Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** \_\_\_\_\_  
Total dependent exemptions **10**  X \$309 = \$ \_\_\_\_\_  
**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 or CA Sch W-2, line 3. . . . . **12** \_\_\_\_\_ 00  
**13** Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 35; or Form 1040NR-EZ, line 10 . . . . . **13** \_\_\_\_\_ 00  
**If the amount on line 13 is more than \$100,000, stop here and use Long Form 540NR.**  
**14** Unemployment compensation and military pay adjustment. (see page 9) . . . . . **14** \_\_\_\_\_ 00  
**17** Adjusted gross income from all sources. Subtract line 14 from line 13. . . . . **17** \_\_\_\_\_ 00  
**18 Standard deduction** for your filing status. If you filled in the circle on line 6, see page 10.  
• Single . . . . . \$3,692  
• Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . . . \$7,384 . . . . . **18** \_\_\_\_\_ 00  
**19** Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- . . . . . **19** \_\_\_\_\_ 00

**California Taxable Income**  
**20** Tax on the amount shown on line 19 . . . . . **20** \_\_\_\_\_ 00  
**21** CA adjusted gross income. Add wages from line 12 and California taxable interest (Form 1099, box 1). Military servicemembers see line 14 instructions, page 9. . . . . **21** \_\_\_\_\_ 00  
**22a** CA Standard Deduction Percentage. Divide line 21 by line 17. If more than 1, enter 1.0000 . . . . . **22a** \_\_\_\_\_  
**22b** CA Prorated Standard Deduction. Multiply line 18 by line 22a . . . . . **22b** \_\_\_\_\_ 00  
**22c** CA Taxable Income. Subtract line 22b from line 21. If less than zero, enter -0- . . . . . **22c** \_\_\_\_\_ 00  
**23** CA Tax Rate. Divide line 20 by line 19 . . . . . **23** \_\_\_\_\_  
**24** CA Tax Before Exemption Credits. Multiply line 22c by line 23. . . . . **24** \_\_\_\_\_ 00  
**25** CA Exemption Credit Percentage. Divide line 22c by line 19. If more than 1, enter 1.0000 . . . . . **25** \_\_\_\_\_  
**26** CA Prorated Exemption Credits. Multiply line 11 by line 25 . . . . . **26** \_\_\_\_\_ 00  
**27** CA Regular Tax Before Credits. Subtract line 26 from line 24. If less than zero, enter -0- . . . . . **27** \_\_\_\_\_ 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: \_\_\_\_\_

28 Amount from Side 1, line 27 ..... 28 \_\_\_\_\_ 00

Nonrefundable Renter's Credit/Total Tax
35 Nonrefundable renter's credit. (see page 10) ..... 35 \_\_\_\_\_ 00
42 Total tax. Subtract line 35 from line 28. .... 42 \_\_\_\_\_ 00

Overpaid Tax Payments or Tax Due
43 California income tax withheld (Form(s) W-2, box 17 or CA Sch W-2CG, box 17)..... 43 \_\_\_\_\_ 00
54 Overpaid tax. If line 43 is larger than line 42, subtract line 42 from line 43 ..... 54 \_\_\_\_\_ 00
55 Tax due. If line 43 is less than line 42, subtract line 43 from line 42 ..... 55 \_\_\_\_\_ 00

Table with 2 columns: Code, Amount. Rows include Alzheimer's Disease/Related Disorders Fund (401), CA Fund for Senior Citizens (402), Rare and Endangered Species Preservation Program (403), State Children's Trust Fund for the Prevention of Child Abuse (404), CA Breast Cancer Research Fund (405), CA Firefighters' Memorial Fund (406), Emergency Food For Families Fund (407), CA Peace Officer Memorial Foundation Fund (408), CA Military Family Relief Fund (409), CA Sea Otter Fund (410), CA Ovarian Cancer Research Fund (411), Municipal Shelter Spay-Neuter Fund (412), CA Cancer Research Fund (413), ALS/Lou Gehrig's Disease Research Fund (414).

68 Add code 401 through code 414. These are your total contributions. .... 68 \_\_\_\_\_ 00

Amount You Owe
69 AMOUNT YOU OWE. Add line 55 and line 68. (see page 10) Do Not Send Cash.
Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001 ..... 69 \_\_\_\_\_ 00
Pay Online - Go to our website at ftb.ca.gov and search for web pay.

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 10).
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

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 filing jointly, 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 11)? ..... [ ] Yes [ ] No
Print Third Party Designee's Name \_\_\_\_\_ Telephone Number \_\_\_\_\_