

California Nonresident or Part-Year Resident Income Tax Return 2007

Long Form

540NR C1 Side 1

Fiscal year filers only: Enter month of year end: month _____ year 2008.

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 (including 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 2006 tax return under a different last name, write the last name only from the 2006 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 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

6 If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle (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 do not enter an amount on line 7 7 X \$94 = \$ _____

8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2. 8 X \$94 = \$ _____

9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 9 X \$94 = \$ _____

10 **Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** _____
 Total dependent exemptions. 10 X \$294 = \$ _____

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

Total Taxable Income

12 Total California wages from all your Form(s) W-2, box 16 or CA Sch W-2, line 3 12 _____ 00

13 Enter federal AGI from Forms 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 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 16 _____ 00

17 Adjusted gross income from all sources. Combine line 15 and line 16 17 _____ 00

18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 43; **OR**
 Your California **standard deduction** (see page 16) 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

20 Tax. Fill in the circle if from: Tax Table Tax Rate Sch. FTB 3800 FTB 3803. 20 _____ 00

21 CA adjusted gross income from Schedule CA (540NR), Part IV, line 45. 21 _____ 00

22 CA Taxable Income from Schedule CA (540NR), Part IV, line 49 22 _____ 00

23 CA Tax Rate. Divide line 20 by line 19 23 _____ 00

24 CA Tax Before Exemption Credits. Multiply line 22 by line 23. 24 _____ 00

25a CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000 25a _____ 00

25b CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$155,416 (see page 17). 25b _____ 00

25c CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0- 25c _____ 00

26 Tax (see page 17). Fill in the circle if from: Schedule G-1 FTB 5870A. 26 _____ 00

27 Add line 25c and line 26. 27 _____ 00

Special Credits

28 Credit for joint custody head of household (see page 18) 28 _____ 00

29 Credit for dependent parent (see page 18). 29 _____ 00

30 Credit for senior head of household (see page 18). 30 _____ 00

31 Credit percentage and credit amount. Credit percentage **31a** 31 _____ 00

32 Enter credit name _____ code no _____ and amount. ▶ 32 _____ 00

33 Enter credit name _____ code no _____ and amount. ▶ 33 _____ 00

34 To claim more than two credits (see page 19) 34 _____ 00

35 Nonrefundable renter's credit (see page 37) 35 _____ 00

36 Add line 31 through line 35. These are your total credits 36 _____ 00

37 Subtract line 36 from line 27. If less than zero, enter -0- 37 _____ 00

Your name: _____ Your SSN or ITIN: _____

Other Taxes
38 Amount from Side 1, line 37
39 Alternative minimum tax. Attach Schedule P (540NR)
40 Mental Health Services Tax (see page 19)
41 Other taxes and credit recapture (see page 19)
42 Add line 38 through line 41. This is your total tax

Payments
43 California income tax withheld (see page 19)
44 Nonresident withholding (Form(s) 592-B, 593-B, or 594) (see page 20)
45 2007 CA estimated tax and other payments (see page 20)
46 Excess SDI. To see if you qualify (see page 20)
Child and Dependent Care Expenses Credit (see page 20). Attach form FTB 3506.
47
48
49
50
51 Add line 43, line 44, line 45, line 46, and line 50. These are your total payments

Overpaid Tax/Tax Due
52 Overpaid tax. If line 51 is more than line 42, subtract line 42 from line 51
53 Amount of line 52 you want applied to your 2008 estimated tax
54 Overpaid tax available this year. Subtract line 53 from line 52
55 Tax due. If line 51 is less than line 42, subtract line 51 from line 42

Contributions
CA Seniors Special Fund (see page 36)
Alzheimer's Disease/Related Disorders Fund
CA Fund for Senior Citizens
Rare and Endangered Species Preservation Program
State Children's Trust Fund for the Prevention of Child Abuse
CA Breast Cancer Research Fund
CA Firefighters' Memorial Fund
Emergency Food Assistance Program Fund
CA Peace Officer Memorial Foundation Fund
CA Military Family Relief Fund
CA Sea Otter Fund
68 Add line 57 through line 67. These are your total contributions

Amount You Owe
69 AMOUNT YOU OWE. Add line 55, and line 68 (see page 21). Do not send cash.
Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001

Interest and Penalties
70 Interest, late return penalties, and late payment penalties
71 Underpayment of estimated tax. Fill in the circle: FTB 5805 attached FTB 5805F attached
72 Total amount due (see page 22). Enclose, but do not staple, any payment

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
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 22). 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:
The remaining amount of my refund (line 73) is authorized for direct deposit into the account shown below:

Sign Here

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

Joint return? (see page 23)

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)
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Date Paid preparer's SSN/PTIN
Firm's name (or yours, if self-employed) Firm's address FEIN