

whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 31. Attach form(s) FTB 3803 to your return.

To prevent possible delays in processing your tax return or refund, enter the correct tax amount on this line. To automatically figure your tax or to verify your tax calculation, use our online tax calculator. Go to ftb.ca.gov/tax-rates.

Line 32 – CA Adjusted Gross Income

Complete Schedule CA (540NR), Part IV, line 1 to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR). Enter on Form 540NR, line 32 the amount from Schedule CA (540NR), Part IV, line 1.

Line 36 – CA Tax Rate

In this computation, the FTB rounds the tax rate to four digits after the decimal. If your computation is different, you may receive a notice due to the difference in rounding. Contact us at 800.852.5711 if you disagree with this notice.

Line 38 – CA Exemption Credit Percentage

Divide the California Taxable Income (line 35) by Total Taxable Income (line 19). This percentage does not apply to the Nonrefundable Renter's Credit, Nonrefundable Child and Dependent Care Expenses Credit, Other State Tax Credit, or credits that are conditional upon a transaction occurring wholly within California. **If more than 1, enter 1.0000.**

Line 39 – CA Prorated Exemption Credits

Use your exemption credits to reduce your tax. If your federal AGI on line 13 is more than the amount listed below for your filing status, your credits will be limited.

	Is Form 540NR,
If your filing status is:	line 13 more than:
Single or married/RDP filing separately	\$237,035
Married/RDP filing jointly or qualifying surviving spouse/RDP	\$474,075
Head of household	\$355,558
Yes Complete the AGI Limitation Worksheet that follows.	
No Multiply line 11 by line 38.	

AGI Limitation Worksheet	
Use whole dollars only.	
a Enter the amount from Form 540NR, line 13	a _____
b Enter the amount for your filing status on line b:	
• Single or married/RDP filing separately \$237,035	}
• Married/RDP filing jointly or qualifying surviving spouse/RDP \$474,075	
• Head of household \$355,558	
c Subtract line b from line a	c _____
d Divide line c by \$2,500 (\$1,250 if married/RDP filing separately). If the result is not a whole number, round it to the next higher whole number	d _____
e Multiply line d by \$6	e _____
f Add the numbers from the boxes on Form 540NR, line 7, line 8, and line 9 (not the dollar amounts)	f _____
g Multiply line e by line f	g _____
h Add the total dollar amounts from Form 540NR, line 7, line 8, and line 9.	h _____
i Subtract line g from line h. If zero or less, enter -0-	i _____
j Enter the number from the box on Form 540NR, line 10 (not the dollar amount)	j _____
k Multiply line e by line j	k _____
l Enter the dollar amount from Form 540NR, line 10	l _____
m Subtract line k from line l. If zero or less, enter -0-	m _____
n Add line i and line m. Enter the result here	n _____
o Multiply the amount on line n by the CA Exemption Credit Percentage on Form 540NR, line 38. Enter the result here and on Form 540NR, line 39.	o _____

Line 41 – Tax from Schedule G-1 and Form FTB 5870A

If you received a qualified lump-sum distribution in 2023 and you were born before January 2, 1936, get California Schedule G-1, Tax on Lump-Sum Distributions, to figure your tax by special methods that may result in less tax. Attach Schedule G-1 to your tax return.

If you received accumulation distributions from foreign trusts or from certain domestic trusts, get form FTB 5870A, Tax on Accumulation Distribution of Trusts, to figure the additional tax. Attach form FTB 5870A to your tax return.

To get these forms, see "Order Forms and Publications."

Special Credits and Nonrefundable Credits

A variety of California tax credits are available to reduce your tax if you qualify. To figure and claim most special credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart included in this booklet describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT); go to Box A to see if your credits are limited.

If you are not claiming any other special credits, go to line 50 and line 61 to see if you qualify for the Nonrefundable Child and Dependent Care Expenses Credit or the Nonrefundable Renter's Credit.

Box A – Did you complete federal Schedule C, D, E, or F **and** claim or receive any of the following (**Note:** If your business gross receipts are less than \$1,000,000 from all trades or businesses, you do not have to report alternative minimum tax (AMT). For more information, see line 71 instructions.):

- Accelerated depreciation in excess of straight-line
- Intangible drilling costs
- Depletion
- Circulation expenditures
- Research and experimental expenditures
- Mining exploration/development costs
- Amortization of pollution control facilities
- Income/loss from tax shelter farm activities
- Income/loss from passive activities
- Income from long-term contracts using the percentage of completion method
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541), Beneficiary's Share of Income, Deductions, Credits, etc.

Yes Get and complete Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents. See "Order Forms and Publications."

No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense
- Income from incentive stock options in excess of the amount reported on your return
- Income from installment sales of certain property

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."

No Go to Box C.

Box C – If your filing status is:

	Is Form 540NR,
	line 17 more than:
Single or head of household	\$326,891
Married/RDP filing jointly or qualifying surviving spouse/RDP	\$435,855
Married/RDP filing separately	\$217,924

Yes Get and complete Schedule P (540NR). See "Order Forms and Publications."

No Your credits are not limited. Go to the instructions for line 50.