

Note:

- If you are married/RDP and file a separate tax return, you and your spouse/RDP must either both itemize your deductions (even if the itemized deductions of one spouse/RDP are less than the standard deduction) or both take the standard deduction.
- Also, if someone else can claim you as a dependent, claim the greater of the standard deduction or your itemized deductions. See the “California Standard Deduction Worksheet for Dependents” in your California 540NR Booklet to figure your standard deduction.
- Military pay of a servicemember domiciled outside of California cannot be used to reduce the amount of this deduction. Modify your federal AGI used to compute this limitation by subtracting your military pay from federal AGI. Get FTB Pub. 1032 for more information.

Itemized Deductions Worksheet	
1. Amount from Schedule CA (540NR), Part III, line 28. . .	1 _____
2. Add the amounts on federal Schedule A (Form 1040), line 4, line 9, and line 15 plus any gambling losses included on line 16, if applicable (or on Schedule A (Form 1040NR), line 6 plus any investment interest expense and gambling losses included on line 7, as applicable) .	2 _____
3. Subtract line 2 from line 1. If the result is zero, STOP. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29	3 _____
4. Multiply line 3 by 80% (.80).	4 _____
5. Enter the amount from Form 540NR, line 13	5 _____
6. Enter the amount from line 29 instructions for your filing status.	6 _____
7. Subtract line 6 from line 5. If the result is zero or less, STOP. Enter the amount from line 1 above on Schedule CA (540NR), Part III, line 29	7 _____
8. Multiply line 7 by 6% (.06).	8 _____
9. Compare line 4 and line 8. Enter the smaller amount here .	9 _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), Part III, line 29.	10 _____

Line 30 – Amount from Line 29 or Standard Deduction
If your filing status is married/RDP filing separately and your spouse itemizes, enter the amount from line 29 (even if the standard deduction is larger).

Part IV California Taxable Income

- Line 1 – California AGI**
Enter your California AGI from Part II, line 27, column E.
- Line 3 – Deduction Percentage**
Divide Part II, line 27, column E by Part II, line 27, column D. Carry the decimal to four places. This number may not be greater than 1.0000. If the result is greater than 1.0000, enter 1.0000.
- Line 5 – California Taxable Income**
Subtract line 4 from line 1. If less than zero, enter -0-. Enter this amount on Form 540NR, line 35.

Franchise Tax Board Privacy Notice on Collection

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